



INDEPENDENT AUDIT
ARTICLE 37 OF REGULATION (EU)
2022/2065 (Digital Services Act)

CONFIDENTIAL



SECTION A
General Information

SECTION A – General Information

1. Audited service

X (formerly Twitter)

2. Audited provider

Twitter International Unlimited Company

3. Address of the audited provider

One Cumberland Place, Fenian Street, Dublin 2, D02 AX07, Ireland

4. Point of contact of the audited provider

██████████ Global Head Compliance, ██████████@x.com

5. Scope of the Audit:

- a. Does the audit report include an assessment of compliance with all the obligations and commitments referred to in Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?

No. This audit report omits the assessment of any obligations where insufficient evidence was available to draw any level of assurance as to the compliance or otherwise of the Audited Provider to Regulation (EU) 2022/2065.

- i. Compliance with Regulation (EU) 2022/2065

Period Covered (24/08/2023) to (23/08/2024)

Article	Article Title	Audited Obligation
11	Points of contact for Member States’ authorities, the Commission and the Board	11.1
		11.2
		11.3
12	Points of contact for recipients of the service	12.1
		12.2
14	Terms and conditions	14.1
		14.2
		14.3
		14.4
		14.5
15	Transparency reporting obligations	14.6
		15.1

16	Notice and action mechanisms	16.1
		16.2
		16.3
		16.4
		16.5
		16.6
17	Statement of reasons	17.1
		17.2
		17.3
		17.4
18	Notification of suspicions of criminal offences	18.1
		18.2
		18.3
20	Internal complaint-handling system	20.1
		20.2
		20.3
		20.4
		20.5
		20.6
21	Out-of-court dispute settlement	21.1
		21.2
		21.5
22	Trust Flaggers	22.1
		22.6
24	Measures and protection against misuse	24.1
		24.2
		24.3
		24.5
25	Online interface design and organisation	25.1
		25.2
26	Advertising on online platforms	26.1
		26.2
		26.3
27	Recommender system transparency	27.1
		27.2
		27.3
28	Online protection of minors	28.1
		28.2
		28.3
34	Risk assessment	34.1
		34.2
		34.3
35	Mitigation of risks	35.1
36	Crisis response mechanism	36.1
38	Recommender systems	38.1
39	Additional online advertising transparency	39.1
		39.2
		39.3

40	Data access and scrutiny	40.1
		40.3
		40.4
		40.5
		40.6
		40.7
		40.12
41	Compliance function	41.1
		41.2
		41.3
		41.4
		41.5
		41.6
		41.7
42	Transparency reporting obligations	42.1
		42.2
		42.3
		42.5

ii. Compliance with codes of conduct and crisis protocols

Period Covered (24/08/2023) to (23/08/2024)

Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:		
Article	Article Title	Audited Obligation
45	Codes of conduct	45.2
46	Codes of conduct for online advertising	46.1
47	Codes of conduct for accessibility	47.1
48	Crisis Protocols	48.2

6. Audit Timeline:

a. Audit start date:

17 March 2024

b. Audit end date:

26 August 2024



SECTION B

Auditing Organisation

SECTION B – Auditing Organisation

1. Name(s) of organisation(s) constituting the auditing organisation:

FTI Consulting
 200 Aldersgate,
 Aldersgate Street,
 London, EC1A 4HD

2. Information about the auditing team of the auditing organisation:

For each member of the auditing team, provide:

- their personal name;
- the individual organisation, part of the auditing organisation, they are affiliated with;
- their professional email address;
- descriptions of their responsibilities and the work they undertook during the audit.

██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was the Audit Sponsor and Executive on this engagement, providing governance and independent challenge to the Audit integrity and outcomes.</p> <ul style="list-style-type: none"> ██████████ is a seasoned Information Systems leader with experience across a vast range of technology and digital services matters. He is an executive level leader with deep experience in the field of independent audit, oversight and challenge. 		
██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was the Review Partner on this engagement, providing additional governance and independent challenge to the Audit integrity and outcomes.</p> <ul style="list-style-type: none"> ██████████ is a seasoned forensic accountant and former auditor with experience across many sectors. He has specific responsibility for quality and risk management. 		
██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was an Audit Executive on this engagement, providing oversight, and independent challenge to Audit operations.</p> <ul style="list-style-type: none"> ██████████ is a former regulator with direct experience overseeing the delivery of Digital Services audits and significant experience in the fields of Information Systems governance, protection and oversight. He is a former SVP at a global financial institution where he was responsible for governance, risk and compliance across the entire EMEA region. 		
██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was the Audit Lead on this engagement, providing governance, risk management and project oversight as well as actively leading the Audit.</p> <ul style="list-style-type: none"> ██████████ is an experienced Audit lead and a former regulator responsible for the direct oversight of a range of very large and technologically advanced companies. He has direct experience leading Digital Services audits and significant experience in threat and risk management and the inspection, analysis and assessment of complex technology environments. 		

██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was a Technical Lead on this engagement, providing technical leadership as a machine learning expert, technical guidance, and compliance validation.</p> <ul style="list-style-type: none"> • ██████████ is a senior Data Scientist, with expertise building and assessing machine learning models and direct experience with code release management, and experience assessing complex AI environments. 		
██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was a Technical Lead on this engagement, providing co-ordination of technical activities, compliance validation, substantive information gathering, and other duties as required to conduct the Audit.</p> <ul style="list-style-type: none"> • ██████████ has experience conducting analysis of systems and data as part of independent regulatory reviews and supporting large companies in assessing and enhancing their compliance programs. 		
██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was an Audit Analyst on this engagement, providing audit activity, compliance validation, substantive information gathering, and other duties as required to conduct the Audit.</p> <ul style="list-style-type: none"> • ██████████ has experience conducting independent regulatory reviews and supporting, assessing and enhancing compliance programs. 		
██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was an Audit Analyst on this engagement, providing audit activity, compliance validation, information archiving and referencing, and other duties as required to conduct the Audit.</p> <ul style="list-style-type: none"> • ██████████ has direct experience auditing against Digital Services and the requirements of the EU in this space, and has specific experience in third party technology audits and assessments. 		
██████████	Forensic and Litigation Consulting	██████████@FTIConsulting.com
<p>██████████ was an Audit Analyst on this engagement, providing audit activity, compliance validation, information archiving and referencing, and other duties as required to conduct the Audit.</p> <ul style="list-style-type: none"> • ██████████ has direct experience auditing against Digital Services and the requirements of the EU in this space. 		
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3. Auditors' qualifications:

- a. Overview of the professional qualifications of the individuals who performed the audit, including domains of expertise, certifications, as applicable:

FTI Consulting (hereafter referred to as "FTI") routinely conducts audits against Digital Services Package requirements and delivers large-scale challenges requiring complex, custom technical understanding. FTI has

earned a reputation for possessing a deep understanding of technology, sophisticated technical capabilities, and the capability to design an effective audit program.

Our deep knowledge of the DSA requirements and experience auditing compliance with regulatory frameworks, is further supported by certifications attained by the professional resources engaged on this audit, which include the following key subjects:

- **Certified Information Security Manager (CISM)**
A Certified Information Security Manager certification affirms the ability to assess risks and implement effective governance.
- **Certified in Risk and Information Systems Control (CRISC)**
A Certified in Risk and Information Systems Control certification demonstrates IT risk management expertise.
- **MSP Practitioner (MSP)**
Managing Successful Programs is a best-practice framework which provides the set of guiding principles and processes to be used while managing a program.
- **Projects in Controlled Environments (PRINCE2)**
PRINCE2 is a structured project management method emphasising dividing projects into manageable and controllable stages

Further, FTI professionals are acknowledged leaders in their chosen fields. Individuals performing this audit include former financial regulators, senior risk and audit executives previously employed by some of the top Fortune 500 companies, and experts specialised in algorithmic systems, machine learning and code release.

- b. Documents attesting that the auditing organisation fulfils the requirements laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065 have been attached as an annex to this report:

FTI is unable to provide this detail as annexed information due to the potential for unlimited distribution. FTI is able to share information in a limited and confidential capacity and asks that interested parties submit their request in writing.

4. Auditors' independence:

- a. Declaration of interests:

The Auditing Organisation hereby attests to the following statements:

FTI is a global firm with worldwide practices, providing services which range from purely advisory and consultative services to litigation-based services involving potential or actual adversarial proceedings. Prior to accepting a new engagement, we conduct a case-by-case evaluation, which takes into consideration a number of criteria, including:

- The nature of the engagement and the issues presented
- The type of services being requested
- The nature and extent of our relationship with the involved clients, and which of our various business segments are used by those clients

- The nature and subject matter relationship of prior engagements for the involved clients
- The adequacy of FTI's ability to protect client information

To ensure ongoing independent oversight, review, and input into the methodology and execution of the Digital Services Act Article 37 Audit, and in addition to performing full checks to validate that FTI is free from any conflicts of interest, FTI has only deployed digital, privacy and information security professionals who were not involved with any X Corp matter, project or assessment for a period of at least 12 months before the beginning of the audit and will not provide them with such services in the 12 months ' after the completion of this audit.;

For a period of more than 10 years, FTI has not provided auditing services pursuant to this Article to the Audited Provider concerned or any legal person connected to that provider.

FTI has not performed this audit in return for fees which are contingent on the result of the audit.

Further, this audit report is based on an audit performed by FTI Consulting as an independent auditor in accordance with Article 37 of the Digital Services Act (Regulation (EU) 2022/2065). It is without prejudice to any proceedings, further audits or related measures which are, or might be, carried out by the competent EU institutions, in particular the EU Commission or the EU Digital Services Coordinators under the Digital Services Act. Accordingly, this audit report is not intended to prejudge any such proceedings, further audits, or related measures by the EU institutions.

- b. [References to any standards relevant for the auditing team's independence that the auditing organisation\(s\) adheres to:](#)

FTI delivers regulatory compliance work consistent with the Information Systems Audit and Control Association (ISACA) Information Security Standards, Guidelines and Procedures for Auditing and Control Professionals and ISACA Information Security Audit and Assurance Guidelines (General Guidelines, Performance Guidelines, and Reporting Guidelines). These standards apply specifically to IT audit and assurance, and provide objective frameworks by which to conduct regulatory compliance audits with independence and integrity.

For clarity, and absent any other definition pertinent to auditing these matters, FTI regards 'reasonable level of assurance' as a level of comfort short of a guarantee but considered adequate given the likely benefits achieved.

- c. [List of documents attesting that the auditing organisation complies with the obligations laid down in Article 37\(3\), points \(a\) and \(c\) of Regulation \(EU\) 2022/2065 attached as annexes to this report.](#)

FTI Consulting maintains an active Ethics and Compliance program. This is directed by our Vice President, Chief Risk and Compliance Officer ("CRCO"). The CRCO has a direct reporting line to FTI Consulting's General Counsel and works closely with the Legal department. In addition to monitoring developments in legislation, regulations and best practices, the CRCO works with in-house and outside counsel to help ensure compliance with applicable laws and standards. A copy of the FTI Consulting Code of Ethics and Business Conduct can be found on our corporate website [here](#), and is appended to this report.

5. References to any auditing standards applied in the audit, as applicable:

Information Systems Audit and Control Association (ISACA) Information Security Standards, Guidelines and Procedures for Auditing and Control Professionals

Information Systems Audit and Control Association (ISACA), Information Security Audit and Assurance Guidelines (General Guidelines, Performance Guidelines, and Reporting Guidelines)

6. Reference to any quality management standards the auditing organisation adheres to, as applicable:

FTI Consulting is dedicated to providing its clients with high quality services that meet our standards of excellence and integrity. We do not maintain a global quality policy or single quality management system. We are a global consulting firm and the diverse nature of our work and the types of work we do would render a single policy addressing quality inappropriate. We maintain quality of our work through review by our senior professionals. In addition, our business segments provide training addressing technical proficiency. On a broader level, our Code of Ethics and Business Conduct (the “Code”), which includes our Statement of Values, reflects and discusses our commitment to quality throughout. Depending upon the nature of their specific services, individual business teams may employ additional quality controls.



SECTION C

Summary of the main findings

SECTION C – Summary of the main findings

1. Summary of the main findings drawn from the audit (pursuant to paragraph 37(4), point (e) of Regulation (EU) 2022/2065)

1. The Digital Services Act requires X to have a single designated point of contact for electronic communication with authorities in EU Member States. The audit finds X to be in compliance with this requirement. However, the alternative Law Enforcement Request form lacks information on how to address civil matters under EU legislation.
2. The Digital Services Act requires X to publish easily accessible contact information for a single point of contact for EU consumers. The audit finds X mostly compliant, but with a usability issue; while the contact information is available, it is not easy to find, and users in the EU are not immediately directed to the relevant page in their native language.
3. X is required to specify the languages used for communication with their designated point of contact. The regulation mandates at least one official language of the Member State where the company is based. The audit finds X to be fully compliant with this requirement, as it provides information in English, which is widely understood and is an official language of Ireland, where TIUC is based.
4. X is required to disclose its content moderation practices clearly in its terms and conditions. The audit finds X partly in compliance. While X provides some information on restrictions and policies, it does not detail specific measures relating to algorithmic decision-making and human review processes. Additionally, the information is scattered across multiple links, making it difficult to access. The audit recommends improving readability and consolidating the information into a single, easily accessible section within the terms and conditions.
5. The audit finds that, although X uses human review for content moderation, the specific processes designed to govern this review are not clearly outlined in its terms of service.
6. Additionally, a disclaimer in the terms of service may give users the incorrect impression that the company bears less responsibility for illegal content than it is actually required to.
7. The company's practice of archiving past versions of its terms of service is positive, but could be improved by including start and end dates for each version in the same place.
8. X is required to notify users of significant changes to its terms and conditions. The audit concludes that X mostly complies, by notifying users of such changes through in-app and website notifications. However, the company uses 'User Agreement' and 'Terms of Service' interchangeably, creating confusion. The audit recommends clarifying which term accurately represents the legally binding document and ensuring consistent notification practices for all changes, including those to 'Rules and Policies'.
9. If a service is primarily directed at minors or predominantly used by them, it is required to simplify its terms and conditions for their ease of understanding. X states that approximately 3% of its users are minors. The company is therefore not obliged to provide simplified terms and conditions. The audit deems X's existing terms and conditions comprehensible by a 12–13-year-old with average reading comprehension.
10. The regulation requires fair and consistent enforcement of content restrictions. While X acknowledges the importance of user rights, the audit finds inconsistencies in how rules are applied. Accounts with large followings or 'verified' status appear to be treated differently to regular users. The audit recommends implementing standardized enforcement procedures to ensure fairness and transparency for all users.
11. X is required to provide a concise, easily accessible and machine-readable summary of terms and conditions, including information about available remedies and redress mechanisms. While X provides a summary that meets some of these criteria, it falls short in clearly outlining specific remedies and redress mechanisms

available to users. The summary is also not as readable as it could be for the target audience. The audit recommends improving the clarity and detail of the remedies and redress information and enhancing the overall readability of the summary.

12. X is required to make its terms and conditions available in all official languages of the EU Member States where they offer services. The audit confirms that X does so.
13. X is required to publish annual Transparency Reports regarding its content moderation activities. The audit finds that, while X provides a report containing some of the required information, it falls short in certain areas: lack of detail on reasons for complaints, and lack of detail about automated content moderation tools, including their accuracy and safeguards. The audit recommends improving the complaint form to capture more detailed information and providing more transparency about automated systems.
14. Online platforms must provide a simple and easy-to-use way for people to report illegal content. This reporting system must be accessible online. The audit team found that the platform has a user-friendly system in place for reporting illegal content, which allows users to submit reports with the required information, such as a detailed explanation, exact location of the content, and contact details. X stated that its reporting tool was accessible only within the EU, but testing revealed that it was available globally. This indicates a potential issue with the tool's geographic restrictions, though not a violation of the regulation.
15. When illegal content is reported, a user must select which country they believe the content to be illegal in. However, having determined and confirmed any illegal content, X does not then determine whether the content is illegal in other Member States where it might be viewed. Discussions on how to achieve this unveiled a number of potential conflicts with other obligations, requiring input from the Commission on compliance expectations.
16. X promptly sends confirmation emails to users who report content, as required by the regulation. Moreover, X successfully fulfils its obligation to inform users about the outcome of their reports and provide information on available options for recourse.
17. With regard to the processing of user-reported illegal content, the audit was unable to gather sufficient evidence to determine whether X handles these reports in a timely, diligent, non-arbitrary and objective manner.
18. The regulation requires X to provide clear explanations for content restrictions. While the company generally does this, it falls short in informing advertisers about the specific reasons for ad removal. Currently, advertisers receive notifications only within the Ad Manager platform, and these lack detailed explanations. The audit recommends providing clear and detailed explanations for ad restrictions, including sending notifications directly to the advertiser's email.
19. Moreover, while the company generally provides clear and detailed explanations for content restrictions, it falls short in informing advertisers about available options for redress when ad revenue is paused. The audit recommends providing information about such options, including out-of-court dispute resolution, in all notifications related to content restrictions.
20. The regulation requires suspected criminal offences to be reported to law enforcement authorities. X has established a process for identifying and reporting potential threats to life or safety to relevant authorities, and considers various factors in order to determine the appropriate jurisdiction for reporting such threats. These factors include IP addresses, location references within the threat, and victim or offender location. The audit concludes that the company is compliant with this obligation.
21. When the location of the crime is uncertain, X has an established process to report such incidents to the law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established, or to inform Europol, or both.
22. X is required to have an effective internal complaints handling system. Clarity about how users access and use this could be improved. Within the system, a specific area for improvement concerns its provision of Statements of Reasons to Advertisers. X should ensure that all relevant information is provided, detailing clearly and

unambiguously the specific violations that took place and resulted in restriction of the ability to monetise an Advertisement.

23. While X generally handles complaints in a timely and consistent manner, high-profile accounts may be subject to a different review process, which could introduce inconsistencies in decision-making. X needs to ensure that all complaints are evaluated using the same criteria, regardless of account profile, to maintain fairness and transparency in its complaint handling process.
24. The regulation requires clear communication of decisions on user complaints, including information about available options for redress. While the company generally provides notifications about decisions on complaints, the process is inconsistent, particularly for advertisers. Not all notifications include information about out-of-court dispute settlement options. The company needs to improve the consistency of its communication processes, ensuring that all users receive clear and complete notifications about decisions and available options for recourse.
25. The regulation requires human oversight in the decision-making process for user complaints. X complies, having implemented a process where complaints are reviewed by human agents and decisions are subject to peer review.
26. X generally provides notices of decisions to complainants without undue delay, but there are inconsistencies in the process. For Advertisers, responses are provided through the Ads Manager tool, and out-of-court dispute settlement information is not always included, which may delay communication. X should ensure that the Ads Manager tool includes an option to access the complaint handling system, especially for monetary disputes.
27. X meets its obligation to ensure that decisions are not made solely by automated means. X uses a system where human agents review and make decisions on appeals, with additional peer review for overturned cases.
28. X has made provisions for the obligation to provide recipients of the service with information about out-of-court dispute settlement options, as well as to engage in good faith with certified out-of-court dispute settlement bodies. It has also made provisions for its obligation regarding fees and expenses in out-of-court dispute settlements. However, as the requirements for these obligations are still being defined, X is unable to meet them fully at this time. X is in contact with Ireland's Digital Services Commissioner to keep abreast of developments.
29. While X has a process to accommodate Trusted Flagger Reports, it requires manual labelling by the Trusted Flagger at the time of reporting. If the report is not labelled, it is not prioritized. Additionally, X's Help Center incorrectly states that Trusted Flaggers should use a different submission site. The audit recommends that X ensure the Trusted Flagger tag is applied to all Trusted Flagger reports and is visible to agents, and that the incorrect information in the Help Center is removed.
30. X has a tool to track Trusted Flagger reports, but, as no Trusted Flaggers have yet been designated, there is no evidence to confirm compliance with the obligation to communicate information about insufficiently precise or inadequately substantiated notices to the Digital Services Coordinator.
31. The regulation requires X to suspend services for users who repeatedly share manifestly illegal content. X complies, but, except in cases of intellectual property infringement, the Transparency Report does not detail which types of illegal content have resulted in suspensions. The audit recommends that X develop a procedure for monitoring and determining termination of services for users who repeatedly share illegal content.
32. X is required to have a process in place to suspend users who frequently submit manifestly unfounded notices or complaints. X complies, but the audit is unclear about how X monitors user behaviour prior to and following suspensions, and recommends that X implement a clear process and criteria for monitoring violations.
33. X broadly complies with the requirement to have a timely, diligent and objective process to suspend users who repeatedly submit manifestly unfounded notices or complaints. However, X's approach to assessing the gravity of misuses and the intentions of users is not fully compliant with the requirements of the regulation. The audit recommends that X use a more appropriate timeframe for determining whether a reporter has submitted a

significant number of unfounded reports, assess the relative proportion of manifestly illegal content or manifestly unfounded notices against the user's total number of items of information provided or notices submitted, and maintain data on actions taken against users who repeatedly share illegal content.

34. X's terms and conditions set out its policy in respect of misuse, but do not provide examples of the facts and circumstances that they take into account when assessing whether certain behaviour constitutes misuse and the duration of any subsequent suspension.
35. X's Transparency Report does not include information on the number of disputes submitted to out-of-court dispute settlement bodies, the outcomes of these disputes, or the median time needed for completing the dispute settlement procedures. Additionally, the report does not distinguish between suspensions enacted for different types of illegal content or unfounded notices/complaints. The audit recommends that X update future Transparency Reports to include this information.
36. X's Transparency Report includes information on the average monthly active recipients of the service in the EU. However, the November 2023 report initially omitted five months of data due to a technical issue. X has since updated the report to include the missing data. The audit also verified that X has a dedicated tool to provide on-demand updates for this information.
37. X has a process in place to communicate information on average monthly active recipients of the service to the Digital Services Coordinator and the Commission upon request. X uses a live dashboard to track this metric and generate regular reports, and the audit verified that this process is compliant with the obligation.
38. X has a process in place to submit decisions and Statements of Reasons to the Commission for inclusion in a publicly accessible machine-readable database. X's process ensures that the information submitted does not contain personal data.
39. X has not implemented sufficient controls to prevent the design of its online interface in a way that deceives or manipulates users. X's process for identifying dark patterns is not established, detailed, or repeatable, and lacks specific steps for identifying and addressing dark patterns. The audit recommends that X implement such a process, the components of which would include education, continuous research, defining common dark patterns, a step-by-step procedure to define what to look for in each type of dark pattern, focus groups, user feedback, and Quality Assurance checks.
40. X clearly marks advertisements as such. However, the information about the main parameters used to determine the recipient of an advertisement and how to modify or influence those parameters is not clear or unambiguous. X should use clearer and more specific language and include more of the main applicable ad targeting parameters.
41. X does not have any means of detecting undeclared commercial content on the platform, and relies on users to report posts that they believe contain such content. X is developing a dedicated space to report undisclosed paid partnerships, but this still relies on user reporting. The audit recommends that X consider providing functionality for users to click a button to show a 'Commercial Content' tag on posts, which would provide an additional layer of oversight.
42. X does not present advertisements to recipients of the service based on profiling using special categories of personal data. There are processes in place to prevent advertisers from using special categories of data to target users and to address identified risks related to sensitive categories of data.
43. X's terms and conditions do not adequately represent or explain the main parameters used in its recommender systems. While information about the recommender systems is available in the Rules and Policies page, it is not clear or comprehensive enough. The audit recommends that X include in its terms and conditions clear and understandable explanations of the parameters used within the recommender systems, as well as providing specific details about the criteria used and the relative importance of each parameter.

44. X makes available a functionality that allows recipients of the service to select and modify their preferred option for recommender systems that determine the relative order of information presented to them. This functionality is directly and easily accessible.
45. X does not have sufficient controls in place to ensure the privacy, safety and security of minors on its service. It relies on initial user input for age verification and does not have strong age verification processes in place. The audit recommends that X implement more controls, such as a strong age verification process, tagging and filtering of content for minors, and more online material to support the online safety of minors.
46. The regulation forbids providers of online platforms from presenting advertisements to minors via their interface. X does not advertise to designated minors, but because it does not have sufficient age verification processes in place to ensure that it can identify minors with reasonable certainty, in practice minors may be presented with advertisements.
47. X is not obliged to process additional personal data to assess whether the recipient of the service is a minor and does so only when it has reasonable grounds to suspect that an age requirement in the Terms of Service is not being adhered to. In such cases, X may process personal data through diligence rather than obligation.
48. The regulation requires very large online platforms (VLOPs) and search engines to conduct risk assessments to identify and assess potential systemic risks arising from their design, functioning, or use. These assessments must be conducted at least annually and before deploying new functionalities. The assessments should cover risks like the dissemination of illegal content, negative effects on fundamental rights, civic discourse, electoral processes, public security, gender-based violence, public health, and minors' well-being. X's initial risk assessment was completed later than the required deadline. While it has since completed the assessment, which the audit considers compliant, it should engage appropriate program management to ensure that future risk assessments are completed on time. The audit finds that X's risk assessment process is otherwise compliant with the requirements of the regulation.
49. In relation to systemic risks, X's risk assessment process is not rigorous enough. X needs to conduct a full risk assessment for each recommender system to identify systemic risks, define the role and purpose of recommender systems, establish metrics for effectiveness, and continuously monitor the risks posed by these systems. X also needs to conduct a risk assessment on its Freedom of Speech not Reach (FoSnR) system and include 'manipulative actions' in its overall risk assessment.
50. X does not preserve the documents supporting its risk assessments for at least three years, which is required by the regulation. It should record and index all supporting documents used as part of risk assessment, to ensure that they can be provided as evidence when required.
51. VLOPs and search engines must implement appropriate measures to mitigate systemic risks identified in their risk assessments. These measures should be tailored to specific risks and consider their impact on fundamental rights. The Audit finds X's risk mitigation measures ineffective in reducing systemic risks. It lacks control effectiveness measurements, has not adapted or applied mitigating measures to algorithmic systems, and has insufficient age verification processes. To address these issues, X should implement a robust age verification process, tag and filter content for minors, provide more online material on online safety, enhance control effectiveness measurement, document risk assessment outcomes for algorithmic systems, and identify and label generated or manipulated content.
52. X has a robust process in place to respond to crises and is well-prepared to take actions as required by Article 36 of the Digital Services Act. It has an appointed individual who serves as Crisis Response Director and Head of Global Escalations. While no Article 36 crisis has yet been escalated, X's daily incident response process can be scaled up as needed.

53. X offers at least one non-profiling option for each of its recommender systems, except for the Conversations recommender system. (Such an option has very recently been added, but the audit has not had the opportunity to test it substantively.) X needs to make it clearer to users how to activate these non-profiling options.
54. X complies with the obligation to compile and make publicly available a repository of information about advertisements presented on its online interfaces. However, its current approach to retaining and searching this information may be impractical for users. The audit recommends that X consider applying a retention policy to limit the size of the downloadable file containing commercial content and improve the search functionality of the to allow for wildcard values and multiple Member State searches.
55. The repository of information is required to include the following: the content of the advertisement, the presenter, the payer, the presentation period, whether the advertisement was targeted at specific groups and the main parameters used for targeting or exclusion, commercial communications published on the platform, the total number of recipients reached, and, where applicable, the number of recipients reached in each Member State. X complies with this requirement.
56. X's repository needs the stored information required when an advertisement is removed or disabled due to alleged illegality or incompatibility with its terms and conditions to be adjusted. It should ensure that the information such as which policy was violated, or whether and why the banned content was deemed illegal, is stored under the correct category.
57. As required by the regulation, X is prepared to provide access to data necessary for monitoring and assessing compliance with the Digital Services Act, upon request from the Digital Services Coordinator or the Commission. Equally, it is prepared to explain the design, logic, functioning and testing of its algorithmic systems, and is prepared to facilitate and provide access to data through appropriate interfaces specified in the request, including online databases or application programming interfaces. X has established a process to respond to such requests, involving Legal & Compliance teams and relevant stakeholders. However, as no such request has to date been made, there is no documented evidence of the process in action.
58. As required, X is prepared to provide vetted researchers with access to data for the purpose of conducting research on systemic risks and the effectiveness of risk mitigation measures, upon request from the Digital Services Coordinator. However, as no such request has yet been made, there is no documented evidence of X's specific approach.
59. The regulation permits providers of VLOPs to request the Digital Services Coordinator to amend a data access request within 15 days if they cannot provide the data due to lack of access or security concerns. Since no such request has yet been made, this has never been tested. On first examination, X's internal documentation did not explicitly state that amendment requests must contain alternative means to provide access to data or provide other data that may suffice for the request. X has since adjusted its documentation to comply with the requirement.
60. Regulation requires X to establish an independent compliance function, which it has done, with a designated compliance officer who reports directly to the CEO. However, the compliance function has experienced challenges in asserting its authority within the organization. While the company is making progress in building a robust compliance function, it needs to strengthen its ability to influence decision-making within the organization.
61. The audit assessed X's compliance with regulations regarding the establishment and independence of a compliance function. As the compliance function was quite new at the start of the audit period, the audit had limited visibility into its operations. However, the company has made progress in establishing clear roles, responsibilities and reporting lines for the compliance officer, who is now independent and reports directly to the company's leadership.

62. The audit assessed X's compliance with regulations outlining the responsibilities of the compliance officer. X demonstrated that the compliance officer is fulfilling the required tasks, including cooperation with authorities, risk management oversight and organization of audits.
63. X complies with the requirement to disclose to regulatory authorities the head of the compliance function's contact details.
64. X is required to maintain the independence of its compliance function. It demonstrated to the audit that it does this and defines roles and responsibilities within the organization in such a way as to prevent conflicts of interest.
65. X is required to conduct regular reviews of its risk management strategies. It demonstrated to the audit that it has established processes for reviewing and approving such strategies.
66. While X demonstrated awareness of risk management activities, the audit found insufficient evidence of active involvement in decision-making by the management body. Additionally, there was a lack of transparency regarding resource allocation for risk management. X should improve its documentation of management body involvement in risk management decisions and provide clear evidence of resource allocation for effective risk mitigation.
67. The audit evaluated X's adherence to regulations mandating the timely publication of transparency reports. After being designated a VLOP in April 2023, it missed the initial publication deadline. Its first transparency report was released in November 2023, exceeding the required two-month timeframe post-designation. Subsequently, the company demonstrated compliance by publishing an updated report within six months of the initial report, in April 2024. While the company has rectified the initial delay, maintaining consistent adherence to the six-month reporting cycle is crucial for ongoing transparency and accountability.
68. X is required to provide detailed information in transparency reports about content moderation resources. The audit finds that it provides data on the number of content moderators per language, but that reporting lacks details on their qualifications and linguistic expertise. Additionally, it does not break down accuracy metrics by language. The audit recommends providing more granular data on moderator qualifications, linguistic expertise and accuracy metrics, per language.
69. X complies with the requirement to include average monthly user numbers per EU Member State in its Transparency Reports.
70. The Audit noted the concession allowing platforms to remove sensitive information from publicly available Transparency Reports. X confirmed that no information was removed from its reports and therefore did not need to submit separate confidential reports to authorities.
71. The requirement to provide information viewed by X as commercially or legally privileged reduced evidence collection in some areas.
72. The overall opinion of this audit is negative, because, as set out in the EU's regulation, non-compliance in respect of even a single obligation is grounds for a negative conclusion.

SECTION C.1 – Compliance with Regulation (EU) 2022/2065

1. Audit opinion for compliance with the audited obligations referred to in Article 37(1), point (a) of Regulation (EU) 2022/2065:

The overall opinion of this audit is negative, because, as set out in the EU’s regulation, non-compliance in respect of even a single obligation is grounds for a negative conclusion.

2. Audit conclusion for each audited obligation:

Obligations set out in Chapter III (EU) 2022/2065				
Article Title	Audited Obligation	Audit Conclusions		
Points of contact for Member States’ authorities, the Commission and the Board	Providers of intermediary services shall designate a single point of contact to enable them to communicate directly, by electronic means, with Member States’ authorities, the Commission and the Board referred to in Article 61 for the application of this Regulation.	<input checked="" type="checkbox"/> Positive		
	Providers of intermediary services shall make public the information necessary to easily identify and communicate with their single points of contact. That information shall be easily accessible and shall be kept up to date.		<input checked="" type="checkbox"/> Positive with comments	
	Providers of intermediary services shall specify in the information referred to in paragraph 2 the official language or languages of the Member States which, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with their points of contact, and which shall include at least one of the official languages of the Member State in which the provider of intermediary services has its main establishment or where its legal representative resides or is established.	<input checked="" type="checkbox"/> Positive		
Points of contact for recipients of the service	Providers of intermediary services shall designate a single point of contact to enable recipients of the service to communicate directly and rapidly with them, by electronic means and in a user-friendly manner, including by allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools.	<input checked="" type="checkbox"/> Positive		
	In addition to the obligations provided under Directive 2000/31/EC, providers of intermediary services shall make public the information necessary for the recipients of the service in order to easily identify and communicate with their single points of contact. That information shall be easily accessible and shall be kept up to date.		<input checked="" type="checkbox"/> Positive with comments	

Terms and conditions	Providers of intermediary services shall include information on any restrictions that they impose in relation to the use of their service in respect of information provided by the recipients of the service, in their terms and conditions. That information shall include information on any policies, procedures, measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of their internal complaint handling system. It shall be set out in clear, plain, intelligible, user-friendly and unambiguous language, and shall be publicly available in an easily accessible and machine-readable format.		<input checked="" type="checkbox"/> Positive with comments	
	Providers of intermediary services shall inform the recipients of the service of any significant change to the terms and conditions.		<input checked="" type="checkbox"/> Positive with comments	
	Where an intermediary service is primarily directed at minors or is predominantly used by them, the provider of that intermediary service shall explain the conditions for, and any restrictions on, the use of the service in a way that minors can understand.	<input checked="" type="checkbox"/> Positive		
	Providers of intermediary services shall act in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in paragraph 1, with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.		<input checked="" type="checkbox"/> Positive with comments	
	Providers of very large online platforms and of very large online search engines shall provide recipients of services with a concise, easily-accessible and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in clear and unambiguous language.		<input checked="" type="checkbox"/> Positive with comments	
	Very large online platforms and very large online search engines within the meaning of Article 33 shall publish their terms and conditions in the official languages of all the Member States in which they offer their services.	<input checked="" type="checkbox"/> Positive		

<p>Transparency reporting obligations</p>	<p>Providers of intermediary services shall make publicly available, in a machine-readable format and in an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation that they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable:</p> <p>(a) for providers of intermediary services, the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order, or any other authority specified in the order, of its receipt, and to give effect to the order; (b) for providers of hosting services, the number of notices submitted in accordance with Article 16, categorised by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the terms and conditions of the provider, the number of notices processed by using automated means and the median time needed for taking the action; (c) for providers of intermediary services, meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorised by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method and by the type of restriction applied; (d) for providers of intermediary services, the number of complaints received through the internal complaint-handling systems in accordance with the provider's terms and conditions and additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed; (e) any use made of automated</p>			<p><input checked="" type="checkbox"/> Negative</p>
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	means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.			
Notice and action mechanisms	Providers of hosting services shall put mechanisms in place to allow any individual or entity to notify them of the presence on their service of specific items of information that the individual or entity considers to be illegal content. Those mechanisms shall be easy to access and user-friendly, and shall allow for the submission of notices exclusively by electronic means.	<input checked="" type="checkbox"/> Positive		
	The mechanisms referred to in paragraph 1 shall be such as to facilitate the submission of sufficiently precise and adequately substantiated notices. To that end, the providers of hosting services shall take the necessary measures to enable and to facilitate the submission of notices containing all of the following elements: (a) a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content; (b) a clear indication of the exact electronic location of that information, such as the exact URL or URLs, and, where necessary, additional information enabling the identification of the illegal content adapted to the type of content and to the specific type of hosting service; (c) the name and email address of the individual or entity submitting the notice, except in the case of information considered to involve one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU; (d) a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete.	<input checked="" type="checkbox"/> Positive		
	Where the notice contains the electronic contact information of the individual or entity that submitted it, the provider of hosting services shall, without undue delay, send a confirmation of receipt of the notice to that individual or entity.			<input checked="" type="checkbox"/> Negative
	Where the notice contains the electronic contact information of the individual or entity that submitted it, the provider of hosting services shall, without undue delay, send a confirmation of receipt of the notice to that individual or entity.	<input checked="" type="checkbox"/> Positive		

	<p>The provider shall also, without undue delay, notify that individual or entity of its decision in respect of the information to which the notice relates, providing information on the possibilities for redress in respect of that decision.</p>	<input checked="" type="checkbox"/> Positive		
	<p>Providers of hosting services shall process any notices that they receive under the mechanisms referred to in paragraph 1 and take their decisions in respect of the information to which the notices relate, in a timely, diligent, non- arbitrary and objective manner. Where they use automated means for that processing or decision-making, they shall include information on such use in the notification referred to in paragraph 5.</p>	<input checked="" type="checkbox"/> No Conclusion		
Statement of reasons	<p>Providers of hosting services shall provide a clear and specific statement of reasons to any affected recipients of the service for any of the following restrictions imposed on the ground that the information provided by the recipient of the service is illegal content or incompatible with their terms and conditions:</p> <ul style="list-style-type: none"> a) any restrictions of the visibility of specific items of information provided by the recipient of the service, including removal of content, disabling access to content, or demoting content; b) suspension, termination or other restriction of monetary payments; c) suspension or termination of the provision of the service in whole or in part; d) suspension or termination of the recipient of the service's account. 		<input checked="" type="checkbox"/> Positive with comments	
	<p>Paragraph 1 shall only apply where the relevant electronic contact details are known to the provider. It shall apply at the latest from the date that the restriction is imposed, regardless of why or how it was imposed.</p> <p>Paragraph 1 shall not apply where the information is deceptive high-volume commercial content.</p>		<input checked="" type="checkbox"/> Positive with comments	

<p>Statement of reasons</p>	<p>The statement of reasons referred to in paragraph 1 shall at least contain the following information: (a) information on whether the decision entails either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related to that information, or imposes other measures referred to in paragraph 1 with regard to the information, and, where relevant, the territorial scope of the decision and its duration; (b) the facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted in accordance with Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier; (c) where applicable, information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means; (d) where the decision concerns allegedly illegal content, a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground; (e) where the decision is based on the alleged incompatibility of the information with the terms and conditions of the provider of hosting services, a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground; (f) clear and user-friendly information on the possibilities for redress available to the recipient of the service in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress.</p>		<p><input checked="" type="checkbox"/> Positive with comments</p>	
	<p>The information provided by the providers of hosting services in accordance with this Article shall be clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances. The information shall, in particular, be such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in of paragraph 3, point (f).</p>	<p><input checked="" type="checkbox"/> Positive</p>		

	Where a provider of hosting services becomes aware of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place, it shall promptly inform the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion and provide all relevant information available.	<input checked="" type="checkbox"/> Positive		
Notification of suspicions of criminal offences	Where the provider of hosting services cannot identify with reasonable certainty the Member State concerned, it shall inform the law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established or inform Europol, or both.	<input checked="" type="checkbox"/> Positive		
	For the purpose of this Article, the Member State concerned shall be the Member State in which the offence is suspected to have taken place, to be taking place or to be likely to take place, or the Member State where the suspected offender resides or is located, or the Member State where the victim of the suspected offence resides or is located.	<input checked="" type="checkbox"/> Positive		
Internal complaint-handling system	Providers of online platforms shall provide recipients of the service, including individuals or entities that have submitted a notice, for a period of at least six months following the decision referred to in this paragraph, with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by the provider of the online platform upon the receipt of a notice or against the following decisions taken by the provider of the online platform on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its terms and conditions: (a) decisions whether or not to remove or disable access to or restrict visibility of the information; (b) decisions whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients; (c) decisions whether or not to suspend or terminate the recipients' account; (d) decisions whether or not to suspend, terminate or otherwise restrict the ability to monetise information provided by the recipients.		<input checked="" type="checkbox"/> Positive with comments	
	The period of at least six months referred to in paragraph 1 of this Article shall start on the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17.	<input checked="" type="checkbox"/> Positive		

Internal complaint-handling system	Providers of online platforms shall ensure that their internal complaint-handling systems are easy to access, user-friendly and enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.	<input checked="" type="checkbox"/> Positive		
	Providers of online platforms shall handle complaints submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent and non-arbitrary manner. Where a complaint contains sufficient grounds for the provider of the online platform to consider that its decision not to act upon the notice is unfounded or that the information to which the complaint relates is not illegal and is not incompatible with its terms and conditions, or contains information indicating that the complainant's conduct does not warrant the measure taken, it shall reverse its decision referred to in paragraph 1 without undue delay.		<input checked="" type="checkbox"/> Positive with comments	
	Providers of online platforms shall inform complainants without undue delay of their reasoned decision in respect of the information to which the complaint relates and of the possibility of out-of-court dispute settlement provided for in Article 21 and other available possibilities for redress.		<input checked="" type="checkbox"/> Positive with comments	
	Providers of online platforms shall ensure that the decisions, referred to in paragraph 5, are taken under the supervision of appropriately qualified staff, and not solely on the basis of automated means.	<input checked="" type="checkbox"/> Positive		
Out-of-court dispute settlement	Recipients of the service, including individuals or entities that have submitted notices, addressed by the decisions referred to in Article 20(1) shall be entitled to select any out-of-court dispute settlement body that has been certified in accordance with paragraph 3 of this Article in order to resolve disputes relating to those decisions, including complaints that have not been resolved by means of the internal complaint-handling system referred to in that Article. Providers of online platforms shall ensure that information about the possibility for recipients of the service to have access to an out-of-court dispute settlement, as referred to in the first subparagraph, is easily accessible on their online interface, clear and user-friendly. The first subparagraph is without prejudice to the right of the recipient of the service concerned to initiate, at any stage, proceedings to contest those decisions by the providers of online platforms before a court in accordance with the applicable law.	<input checked="" type="checkbox"/> Positive		

Out-of-court dispute settlement	<p>Both parties shall engage, in good faith, with the selected certified out-of-court dispute settlement body with a view to resolving the dispute. Providers of online platforms may refuse to engage with such out-of-court dispute settlement body if a dispute has already been resolved concerning the same information and the same grounds of alleged illegality or incompatibility of content. The certified out-of-court dispute settlement body shall not have the power to impose a binding settlement of the dispute on the parties.</p>	<input checked="" type="checkbox"/> Positive		
	<p>If the out-of-court dispute settlement body decides the dispute in favour of the recipient of the service, including the individual or entity that has submitted a notice, the provider of the online platform shall bear all the fees charged by the out-of-court dispute settlement body, and shall reimburse that recipient, including the individual or entity, for any other reasonable expenses that it has paid in relation to the dispute settlement. If the out-of-court dispute settlement body decides the dispute in favour of the provider of the online platform, the recipient of the service, including the individual or entity, shall not be required to reimburse any fees or other expenses that the provider of the online platform paid or is to pay in relation to the dispute settlement, unless the out-of-court dispute settlement body finds that that recipient manifestly acted in bad faith. The fees charged by the out-of-court dispute settlement body to the providers of online platforms for the dispute settlement shall be reasonable and shall in any event not exceed the costs incurred by the body. For recipients of the service, the dispute settlement shall be available free of charge or at a nominal fee. Certified out-of-court dispute settlement bodies shall make the fees, or the mechanisms used to determine the fees, known to the recipient of the service, including to the individuals or entities that have submitted a notice, and to the provider of the online platform concerned, before engaging in the dispute settlement.</p>	<input checked="" type="checkbox"/> Positive		
Trusted Flaggers	<p>Providers of online platforms shall take the necessary technical and organisational measures to ensure that notices submitted by trusted flaggers, acting within their designated area of expertise, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay.</p>		<input checked="" type="checkbox"/> Positive with comments	

Trusted Flaggers	Where a provider of online platforms has information indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in Article 16, including information gathered in connection to the processing of complaints through the internal complaint-handling systems referred to in Article 20(4), it shall communicate that information to the Digital Services Coordinator that awarded the status of trusted flagger to the entity concerned, providing the necessary explanations and supporting documents. Upon receiving the information from the provider of online platforms, and if the Digital Services Coordinator considers that there are legitimate reasons to open an investigation, the status of trusted flagger shall be suspended during the period of the investigation. That investigation shall be carried out without undue delay.	<input checked="" type="checkbox"/> Positive		
Measures and protection against misuse	Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the provision of their services to recipients of the service that frequently provide manifestly illegal content.		<input checked="" type="checkbox"/> Positive with comments	
	Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints submitted through the notice and action mechanisms and internal complaints- handling systems referred to in Articles 16 and 20, respectively, by individuals or entities or by complainants that frequently submit notices or complaints that are manifestly unfounded.		<input checked="" type="checkbox"/> Positive with comments	

<p>Measures and protection against misuse</p>	<p>When deciding on suspension, providers of online platforms shall assess, on a case-by-case basis and in a timely, diligent and objective manner, whether the recipient of the service, the individual, the entity or the complainant engages in the misuse referred to in paragraphs 1 and 2, taking into account all relevant facts and circumstances apparent from the information available to the provider of online platforms. Those circumstances shall include at least the following:</p> <p>(a) the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame;</p> <p>(b) the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame;</p> <p>(c) the gravity of the misuses, including the nature of illegal content, and of its consequences;</p> <p>(d) where it is possible to identify it, the intention of the recipient of the service, the individual, the entity or the complainant.</p>		<p><input checked="" type="checkbox"/> Positive with comments</p>	
	<p>Providers of online platforms shall, without undue delay, submit to the Commission the decisions and the statements of reasons referred to in Article 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission. Providers of online platforms shall ensure that the information submitted does not contain personal data.</p>	<p><input checked="" type="checkbox"/> Positive</p>		
<p>Transparency reporting obligations for providers of online platforms</p>	<p>In addition to the information referred to in Article 15, providers of online platforms shall include in the reports referred to in that Article information on the following:</p> <p>(a) the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures, as well as the share of disputes where the provider of the online platform implemented the decisions of the body;</p> <p>(b) the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.</p>			<p><input checked="" type="checkbox"/> Negative</p>

	By 17 February 2023 and at least once every six months thereafter, providers shall publish for each online platform or online search engine, in a publicly available section of their online interface, information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted.		<input checked="" type="checkbox"/> Positive with comments	
	Providers of online platforms or of online search engines shall communicate to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, the information referred to in paragraph 2, updated to the moment of such request. That Digital Services Coordinator or the Commission may require the provider of the online platform or of the online search engine to provide additional information as regards the calculation referred to in that paragraph, including explanations and substantiation in respect of the data used. That information shall not include personal data.	<input checked="" type="checkbox"/> Positive		
	Providers of online platforms shall, without undue delay, submit to the Commission the decisions and the statements of reasons referred to in Article 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission. Providers of online platforms shall ensure that the information submitted does not contain personal data.	<input checked="" type="checkbox"/> Positive		
Online interface design and organisation	Providers of online platforms shall not design, organise or operate their online interfaces in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions.			<input checked="" type="checkbox"/> Negative
	The prohibition in paragraph 1 shall not apply to practices covered by Directive 2005/29/EC or Regulation (EU) 2016/679.	<input checked="" type="checkbox"/> Positive		

Advertising on online platforms	<p>Providers of online platforms that present advertisements on their online interfaces shall ensure that, for each specific advertisement presented to each individual recipient, the recipients of the service are able to identify, in a clear, concise and unambiguous manner and in real time, the following:</p> <p>(a) that the information is an advertisement, including through prominent markings, which might follow standards pursuant to Article 44;</p> <p>(b) the natural or legal person on whose behalf the advertisement is presented;</p> <p>(c) the natural or legal person who paid for the advertisement if that person is different from the natural or legal person referred to in point (b);</p> <p>(d) meaningful information directly and easily accessible from the advertisement about the main parameters used to determine the recipient to whom the advertisement is presented and, where applicable, about how to change those parameters.</p>		<input checked="" type="checkbox"/> Positive with comments	
	<p>Providers of online platforms shall provide recipients of the service with a functionality to declare whether the content they provide is or contains commercial communications.</p> <p>When the recipient of the service submits a declaration pursuant to this paragraph, the provider of online platforms shall ensure that other recipients of the service can identify in a clear and unambiguous manner and in real time, including through prominent markings, which might follow standards pursuant to Article 44, that the content provided by the recipient of the service is or contains commercial communications, as described in that declaration.</p>		<input checked="" type="checkbox"/> Positive with comments	
	<p>Providers of online platforms shall not present advertisements to recipients of the service based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using special categories of personal data referred to in Article 9(1) of Regulation (EU) 2016/679.</p>	<input checked="" type="checkbox"/> Positive		

Recommender system transparency	Providers of online platforms that use recommender systems shall set out in their terms and conditions, in plain and intelligible language, the main parameters used in their recommender systems, as well as any options for the recipients of the service to modify or influence those main parameters.	<input checked="" type="checkbox"/> Positive		
	The main parameters referred to in paragraph 1 shall explain why certain information is suggested to the recipient of the service. They shall include, at least: (a) the criteria which are most significant in determining the information suggested to the recipient of the service; (b) the reasons for the relative importance of those parameters.			<input checked="" type="checkbox"/> Negative
	Where several options are available pursuant to paragraph 1 for recommender systems that determine the relative order of information presented to recipients of the service, providers of online platforms shall also make available a functionality that allows the recipient of the service to select and to modify at any time their preferred option. That functionality shall be directly and easily accessible from the specific section of the online platform's online interface where the information is being prioritised.	<input checked="" type="checkbox"/> Positive		
Online protection of minors	Providers of online platforms accessible to minors shall put in place appropriate and proportionate measures to ensure a high level of privacy, safety, and security of minors, on their service.			<input checked="" type="checkbox"/> Negative
	Providers of online platform shall not present advertisements on their interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using personal data of the recipient of the service when they are aware with reasonable certainty that the recipient of the service is a minor.		<input checked="" type="checkbox"/> Positive with comments	
	Compliance with the obligations set out in this Article shall not oblige providers of online platforms to process additional personal data in order to assess whether the recipient of the service is a minor.	<input checked="" type="checkbox"/> Positive		

<p>Risk assessment</p>	<p>Providers of very large online platforms and of very large online search engines shall diligently identify, analyse and assess any systemic risks in the Union stemming from the design or functioning of their service and its related systems, including algorithmic systems, or from the use made of their services.</p> <p>They shall carry out the risk assessments by the date of application referred to in Article 33(6), second subparagraph, and at least once every year thereafter, and in any event prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article. This risk assessment shall be specific to their services and proportionate to the systemic risks, taking into consideration their severity and probability, and shall include the following systemic risks:</p> <p>(a) the dissemination of illegal content through their services;</p> <p>(b) any actual or foreseeable negative effects for the exercise of fundamental rights, in particular the fundamental rights to human dignity enshrined in Article 1 of the Charter, to respect for private and family life enshrined in Article 7 of the Charter, to the protection of personal data enshrined in Article 8 of the Charter, to freedom of expression and information, including the freedom and pluralism of the media, enshrined in Article 11 of the Charter, to non-discrimination enshrined in Article 21 of the Charter, to respect for the rights of the child enshrined in Article 24 of the Charter and to a high-level of consumer protection enshrined in Article 38 of the Charter;</p> <p>(c) any actual or foreseeable negative effects on civic discourse and electoral processes, and public security;</p> <p>(d) any actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors and serious negative consequences to the person's physical and mental well-being.</p>		<p><input checked="" type="checkbox"/> Positive with comments</p>	
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Risk assessment	<p>When conducting risk assessments, providers of very large online platforms and of very large online search engines shall take into account, in particular, whether and how the following factors influence any of the systemic risks referred to in paragraph 1:</p> <p>(a) the design of their recommender systems and any other relevant algorithmic system; (b) their content moderation systems; (c) the applicable terms and conditions and their enforcement; (d) systems for selecting and presenting advertisements; (e) data related practices of the provider.</p> <p>The assessments shall also analyse whether and how the risks pursuant to paragraph 1 are influenced by intentional manipulation of their service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with their terms and conditions.</p> <p>The assessment shall take into account specific regional or linguistic aspects, including when specific to a Member State.</p>			<input checked="" type="checkbox"/> Negative
	<p>Providers of very large online platforms and of very large online search engines shall preserve the supporting documents of the risk assessments for at least three years after the performance of risk assessments, and shall, upon request, communicate them to the Commission and to the Digital Services Coordinator of establishment.</p>	<input checked="" type="checkbox"/> No Conclusion		

<p>Mitigation of risks</p>	<p>Providers of very large online platforms and of very large online search engines shall put in place reasonable, proportionate and effective mitigation measures, tailored to the specific systemic risks identified pursuant to Article 34, with particular consideration to the impacts of such measures on fundamental rights. Such measures may include, where applicable:</p> <ul style="list-style-type: none"> (a) adapting the design, features or functioning of their services, including their online interfaces; (b) adapting their terms and conditions and their enforcement; (c) adapting content moderation processes, including the speed and quality of processing notices related to specific types of illegal content and, where appropriate, the expeditious removal of, or the disabling of access to, the content notified, in particular in respect of illegal hate speech or cyber violence, as well as adapting any relevant decision-making processes and dedicated resources for content moderation; (d) testing and adapting their algorithmic systems, including their recommender systems; (e) adapting their advertising systems and adopting targeted measures aimed at limiting or adjusting the presentation of advertisements in association with the service they provide; (f) reinforcing the internal processes, resources, testing, documentation, or supervision of any of their activities in particular as regards detection of systemic risk; (g) initiating or adjusting cooperation with trusted flaggers in accordance with Article 22 and the implementation of the decisions of out-of-court dispute settlement bodies pursuant to Article 21; (h) initiating or adjusting cooperation with other providers of online platforms or of online search engines through the codes of conduct and the crisis protocols referred to in Articles 45 and 48 respectively; (i) taking awareness-raising measures and adapting their online interface in order to give recipients of the service more information; (j) taking targeted measures to protect the rights of the child, including age verification and parental control tools, tools aimed at helping minors signal abuse or obtain support, as appropriate; (k) ensuring that an item of information, whether it constitutes a generated or manipulated image, audio or 			<p><input checked="" type="checkbox"/> Negative</p>
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	video that appreciably resembles existing persons, objects, places or other entities or events and falsely appears to a person to be authentic or truthful is distinguishable through prominent markings when presented on their online interfaces, and, in addition, providing an easy to use functionality which enables recipients of the service to indicate such information.			
Crisis response mechanism	<p>Where a crisis occurs, the Commission, acting upon a recommendation of the Board may adopt a decision, requiring one or more providers of very large online platforms or of very large online search engines to take one or more of the following actions:</p> <p>(a) assess whether, and if so to what extent and how, the functioning and use of their services significantly contribute to a serious threat as referred to in paragraph 2, or are likely to do so;</p> <p>(b) identify and apply specific, effective and proportionate measures, such as any of those provided for in Article 35(1) or Article 48(2), to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a) of this paragraph;</p> <p>(c) report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision.</p> <p>When identifying and applying measures pursuant to point (b) of this paragraph, the service provider or providers shall take due account of the gravity of the serious threat referred to in paragraph 2, of the urgency of the measures and of the actual or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter.</p>	<input checked="" type="checkbox"/> Positive		
Recommender systems	In addition to the requirements set out in Article 27, providers of very large online platforms and of very large online search engines that use recommender systems shall provide at least one option for each of their recommender systems which is not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679.		<input checked="" type="checkbox"/> Positive with comments	

	<p>Providers of very large online platforms or of very large online search engines that present advertisements on their online interfaces shall compile and make publicly available in a specific section of their online interface, through a searchable and reliable tool that allows multicriteria queries and through application programming interfaces, a repository containing the information referred to in paragraph 2, for the entire period during which they present an advertisement and until one year after the advertisement was presented for the last time on their online interfaces. They shall ensure that the repository does not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented, and shall make reasonable efforts to ensure that the information is accurate and complete.</p>		<input checked="" type="checkbox"/> Positive with comments	
Additional online advertising transparency	<p>The repository shall include at least all of the following information:</p> <p>(a) the content of the advertisement, including the name of the product, service or brand and the subject matter of the advertisement;</p> <p>(b) the natural or legal person on whose behalf the advertisement is presented;</p> <p>(c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point (b);</p> <p>(d) the period during which the advertisement was presented;</p> <p>(e) whether the advertisement was intended to be presented specifically to one or more particular groups of recipients of the service and if so, the main parameters used for that purpose including where applicable the main parameters used to exclude one or more of such particular groups;</p> <p>(f) the commercial communications published on the very large online platforms and identified pursuant to Article 26(2);</p> <p>(g) the total number of recipients of the service reached and, where applicable, aggregate numbers broken down by Member State for the group or groups of recipients that the advertisement specifically targeted.</p>	<input checked="" type="checkbox"/> Positive		

	As regards paragraph 2, points (a), (b) and (c), where a provider of very large online platform or of very large online search engine has removed or disabled access to a specific advertisement based on alleged illegality or incompatibility with its terms and conditions, the repository shall not include the information referred to in those points. In such case, the repository shall include, for the specific advertisement concerned, the information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.		<input checked="" type="checkbox"/> Positive with comments	
Data access and scrutiny	Providers of very large online platforms or of very large online search engines shall provide the Digital Services Coordinator of establishment or the Commission, at their reasoned request and within a reasonable period specified in that request, access to data that are necessary to monitor and assess compliance with this Regulation.	<input checked="" type="checkbox"/> Positive		
	For the purposes of paragraph 1, providers of very large online platforms or of very large online search engines shall, at the request of either the Digital Service Coordinator of establishment or of the Commission, explain the design, the logic, the functioning and the testing of their algorithmic systems, including their recommender systems.	<input checked="" type="checkbox"/> Positive		
	Upon a reasoned request from the Digital Services Coordinator of establishment, providers of very large online platforms or of very large online search engines shall, within a reasonable period, as specified in the request, provide access to data to vetted researchers who meet the requirements in paragraph 8 of this Article, for the sole purpose of conducting research that contributes to the detection, identification and understanding of systemic risks in the Union, as set out pursuant to Article 34(1), and to the assessment of the adequacy, efficiency and impacts of the risk mitigation measures pursuant to Article 35.	<input checked="" type="checkbox"/> Positive		

	<p>Within 15 days following receipt of a request as referred to in paragraph 4, providers of very large online platforms or of very large online search engines may request the Digital Services Coordinator of establishment, to amend the request, where they consider that they are unable to give access to the data requested because one of following two reasons:</p> <p>(a) they do not have access to the data;</p> <p>(b) giving access to the data will lead to significant vulnerabilities in the security of their service or the protection of confidential information, in particular trade secrets.</p>	<input checked="" type="checkbox"/> Positive		
Data access and scrutiny	<p>Requests for amendment pursuant to paragraph 5 shall contain proposals for one or more alternative means through which access may be provided to the requested data or other data which are appropriate and sufficient for the purpose of the request.</p>	<input checked="" type="checkbox"/> Positive		
	<p>Providers of very large online platforms or of very large online search engines shall facilitate and provide access to data pursuant to paragraphs 1 and 4 through appropriate interfaces specified in the request, including online databases or application programming interfaces.</p>	<input checked="" type="checkbox"/> Positive		
	<p>Providers of very large online platforms or of very large online search engines shall give access without undue delay to data, including, where technically possible, to real-time data, provided that the data is publicly accessible in their online interface by researchers, including those affiliated to not for profit bodies, organisations and associations, who comply with the conditions set out in paragraph 8, points (b), (c), (d) and (e), and who use the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the Union pursuant to Article 34(1).</p>	<input checked="" type="checkbox"/> Positive		
Compliance function	<p>Providers of very large online platforms or of very large online search engines shall establish a compliance function, which is independent from their operational functions and composed of one or more compliance officers, including the head of the compliance function. That compliance function shall have sufficient authority, stature and resources, as well as access to the management body of the provider of the very large online platform or of the very large online search engine to monitor the compliance of that provider with this Regulation.</p>	<input checked="" type="checkbox"/> Positive		

<p>Compliance function</p>	<p>The management body of the provider of the very large online platform or of the very large online search engine shall ensure that compliance officers have the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in paragraph 3.</p> <p>The management body of the provider of the very large online platform or of the very large online search engine shall ensure that the head of the compliance function is an independent senior manager with distinct responsibility for the compliance function.</p> <p>The head of the compliance function shall report directly to the management body of the provider of the very large online platform or of the very large online search engine, and may raise concerns and warn that body where risks referred to in Article 34 or non-compliance with this Regulation affect or may affect the provider of the very large online platform or of the very large online search engine concerned, without prejudice to the responsibilities of the management body in its supervisory and managerial functions.</p> <p>The head of the compliance function shall not be removed without prior approval of the management body of the provider of the very large online platform or of the very large online search engine.</p>		<p><input checked="" type="checkbox"/> Positive with comments</p>	
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Compliance function	<p>Compliance officers shall have the following tasks:</p> <p>(a) cooperating with the Digital Services Coordinator of establishment and the Commission for the purpose of this Regulation;</p> <p>(b) ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate and effective risk-mitigation measures are taken pursuant to Article 35;</p> <p>(c) organising and supervising the activities of the provider of the very large online platform or of the very large online search engine relating to the independent audit pursuant to Article 37;</p> <p>(d) informing and advising the management and employees of the provider of the very large online platform or of the very large online search engine about relevant obligations under this Regulation;</p> <p>(e) monitoring the compliance of the provider of the very large online platform or of the very large online search engine with its obligations under this Regulation;</p> <p>(f) where applicable, monitoring the compliance of the provider of the very large online platform or of the very large online search engine with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.</p>	<input checked="" type="checkbox"/> Positive		
	<p>Providers of very large online platforms or of very large online search engines shall communicate the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission.</p>	<input checked="" type="checkbox"/> Positive		
	<p>The management body of the provider of the very large online platform or of the very large online search engine shall define, oversee and be accountable for the implementation of the provider's governance arrangements that ensure the independence of the compliance function, including the division of responsibilities within the organisation of the provider of very large online platform or of very large online search engine, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34.</p>	<input checked="" type="checkbox"/> Positive		

	The management body shall approve and review periodically, at least once a year, the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 to which the very large online platform or the very large online search engine is or might be exposed to.	<input checked="" type="checkbox"/> Positive		
	The management body shall devote sufficient time to the consideration of the measures related to risk management. It shall be actively involved in the decisions related to risk management, and shall ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34.		<input checked="" type="checkbox"/> Positive with comments	
Transparency reporting obligations	Providers of very large online platforms or of very large online search engines shall publish the reports referred to in Article 15 at the latest by two months from the date of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months.		<input checked="" type="checkbox"/> Positive with comments	
	The reports referred to in paragraph 1 of this Article published by providers of very large online platforms shall, in addition to the information referred to in Article 15 and Article 24(1), specify: (a) the human resources that the provider of very large online platforms dedicates to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, including for compliance with the obligations set out in Articles 16 and 22, as well as for compliance with the obligations set out in Article 20; (b) the qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff; (c) the indicators of accuracy and related information referred to in Article 15(1), point (e), broken down by each official language of the Member States. The reports shall be published in at least one of the official languages of the Member States.			<input checked="" type="checkbox"/> Negative
	In addition to the information referred to in Articles 24(2), the providers of very large online platforms or of very large online search engines shall include in the reports referred to in paragraph 1 of this Article the information on the average monthly recipients of the service for each Member State.	<input checked="" type="checkbox"/> Positive		

	<p>Where a provider of very large online platform or of very large online search engine considers that the publication of information pursuant to paragraph 4 might result in the disclosure of confidential information of that provider or of the recipients of the service, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, the provider may remove such information from the publicly available reports. In that case, the provider shall transmit the complete reports to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of the reasons for removing the information from the publicly available reports.</p>	<input checked="" type="checkbox"/> Positive		
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SECTION C.2 – Compliance with voluntary commitments in codes of conduct and crisis protocols

1. Audit opinion for compliance with the commitments made under Article 45 of Regulation (EU) 2022/2065:

Owing to the absence of any requirement and subsequent evidence, this Audit finds **No Conclusion**.

2. Audit conclusion for each audited commitment

Obligations set out in Chapter III (EU) 2022/2065		
Article Title	Audited commitment	Audit Conclusions
Codes of conduct*	Where significant systemic risk within the meaning of Article 34(1) emerge and concern several very large online platforms or very large online search engines, the Commission may invite the providers of very large online platforms concerned or the providers of very large online search engines concerned, and other providers of very large online platforms, of very large online search engines, of online platforms and of other intermediary services, as appropriate, as well as relevant competent authorities, civil society organisations and other relevant stakeholders, to participate in the drawing up of codes of conduct, including by setting out commitments to take specific risk mitigation measures, as well as a regular reporting framework on any measures taken and their outcomes.	No Conclusion
Codes of conduct for online advertising	The Commission shall encourage and facilitate the drawing up of voluntary codes of conduct at Union level by providers of online platforms and other relevant service providers, such as providers of online advertising intermediary services, other actors involved in the programmatic advertising value chain, or organisations representing recipients of the service and civil society organisations or relevant authorities to contribute to further transparency for actors in the online advertising value chain beyond the requirements of Articles 26 and 39.	No Conclusion
Codes of conduct for accessibility*	The Commission shall encourage and facilitate the drawing up of codes of conduct at Union level with the involvement of providers of online platforms and other relevant service providers, organisations representing recipients of the service and civil society organisations or relevant authorities to promote full and effective, equal participation, by improving access to online services that, through their initial design or subsequent adaptation, address the particular needs of persons with disabilities.	No Conclusion

	The Commission shall encourage and facilitate the providers of very large online platforms, of very large online search engines and, where appropriate, the providers of other online platforms or of other online search engines, to participate in the drawing up, testing and application of those crisis protocols. The Commission shall aim to ensure that those crisis protocols include one or more of the following measures:	No Conclusion
Crisis Protocols *	The Commission shall encourage and facilitate the providers of very large online platforms, of very large online search engines and, where appropriate, the providers of other online platforms or of other online search engines, to participate in the drawing up, testing and application of those crisis protocols. The Commission shall aim to ensure that those crisis protocols include one or more of the following measures:	No Conclusion
	prominently displaying information on the crisis situation provided by Member States' authorities or at Union level, or, depending on the context of the crisis, by other relevant reliable bodies;	No Conclusion
	ensuring that the provider of intermediary services designates a specific point of contact for crisis management; where relevant, this may be the electronic point of contact referred to in Article 11 or, in the case of providers of very large online platforms or of very large online search engines, the compliance officer referred to in Article 41;	No Conclusion
	where applicable, adapt the resources dedicated to compliance with the obligations set out in Articles 16, 20, 22, 23 and 35 to the needs arising from the crisis situation.	No Conclusion

3. Audit opinion for compliance with the commitments made under Article 46 of Regulation (EU) 2022/2065:

Owing to the absence of any requirement and subsequent evidence, this Audit finds **No Conclusion**.

4. Audit conclusion for each audited commitment

Obligations set out in Chapter III (EU) 2022/2065		
Article Title	Audited commitment	Audit Conclusions
Codes of conduct for online advertising	The Commission shall encourage and facilitate the drawing up of voluntary codes of conduct at Union level by providers of online platforms and other relevant service providers, such as providers of online advertising intermediary services, other actors involved in the programmatic advertising value chain, or organisations representing recipients of the service and civil society organisations or relevant authorities to contribute to further transparency for actors in the online advertising value chain beyond the requirements of Articles 26 and 39.	No Conclusion

5. Audit opinion for compliance with the commitments made under Article 47 of Regulation (EU) 2022/2065:

Owing to the absence of any requirement and subsequent evidence, this Audit finds **No Conclusion**.

6. Audit conclusion for each audited commitment

Obligations set out in Chapter III (EU) 2022/2065		
Article Title	Audited commitment	Audit Conclusions
Codes of conduct for accessibility*	The Commission shall encourage and facilitate the drawing up of codes of conduct at Union level with the involvement of providers of online platforms and other relevant service providers, organisations representing recipients of the service and civil society organisations or relevant authorities to promote full and effective, equal participation, by improving access to online services that, through their initial design or subsequent adaptation, address the particular needs of persons with disabilities.	No Conclusion
	The Commission shall encourage and facilitate the providers of very large online platforms, of very large online search engines and, where appropriate, the providers of other online platforms or of other online search engines, to participate in the drawing up, testing and application of those crisis protocols. The Commission shall aim to ensure that those crisis protocols include one or more of the following measures:	No Conclusion

7. Audit opinion for compliance with the commitments made under Article 48 of Regulation (EU) 2022/2065:

Owing to the absence of any requirement and subsequent evidence, this Audit finds **No Conclusion**.

8. Audit conclusion for each audited commitment

Obligations set out in Chapter III (EU) 2022/2065		
Article Title	Audited commitment	Audit Conclusions
Crisis Protocols *	The Commission shall encourage and facilitate the providers of very large online platforms, of very large online search engines and, where appropriate, the providers of other online platforms or of other online search engines, to participate in the drawing up, testing and application of those crisis protocols. The Commission shall aim to ensure that those crisis protocols include one or more of the following measures:	No Conclusion
	prominently displaying information on the crisis situation provided by Member States' authorities or at Union level, or, depending on the context of the crisis, by other relevant reliable bodies;	No Conclusion
	ensuring that the provider of intermediary services designates a specific point of contact for crisis management; where relevant, this may be the electronic point of contact referred to in Article 11 or, in the case of providers of very large online platforms or of very large online search engines, the compliance officer referred to in Article 41;	No Conclusion
	where applicable, adapt the resources dedicated to compliance with the obligations set out in Articles 16, 20, 22, 23 and 35 to the needs arising from the crisis situation.	No Conclusion



SECTION D

Description of the Findings:
Compliance with Regulation
(EU) 2022/2065

SECTION D.1 – Audit conclusion for Obligation – Article 11.1 – Point of Contact for Member State Authorities

Providers of intermediary services shall designate a single point of contact to enable them to communicate directly, by electronic means, with Member States’ authorities, the Commission and the Board referred to in Article 61 for the application of this Regulation.

1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming the presence of a single point of contact to communicate directly with the Member States' authorities, where this point of contact information is provided and the languages available.

Existing internal documents defining the process were reviewed, detailing the procedure taken when law enforcement requests are received and the related training provided to employees.

The Audit verified, via review of publicly available information, that X maintain a single channel for Member State authorities to submit electronic communication through the legal request submission site: https://legalrequests.twitter.com/forms/landing_disclaimer. To ensure that verified authorities use this portal, all submitters must be pre-approved before they can submit requests using this site.

Where authorities experience issues with the legal request submission site, or they have not yet been approved, there is an alternative Law Enforcement Request form.

It was noted that when selecting 'Other inquiries' -> 'Civil matters' on the Law Enforcement Request form, the page states that: '*X, Inc. is located in San Francisco, California, and any legal process should be issued by a California court*'. However, there is no further information relevant to EU legislation on this page.

A Subject Matter Expert interview was held with relevant Operational Managers and Product Counsel. This interview was used by the Audit to confirm understanding of X's compliance with this obligation and further question individuals on their respective day-to-day operations in maintaining compliance with this obligation.

Responses were consistent with previously provided information, with individuals clear on the processes in place to provide a point of contact for member state authorities and to manage incoming messages.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Given the simplicity of the requirement, achieving a high level of assurance was straightforward.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

On this form, it is stated that all legal processes must be issued by a Californian court, providing the X Inc address in California. There is no further information relevant to EU legislation on this page. It is recommended to update the Law Enforcement Request form page to detail information on addressing X on legal processes in the EU.

SECTION D.1 – Audit conclusion for Obligation – Article 11.2 – Point of Contact for Member State Authorities

Providers of intermediary services shall make public the information necessary to easily identify and communicate with their single points of contact. That information shall be easily accessible, and shall be kept up to date.

1. Audit Conclusion:

Audit Conclusion
Positive with comments
<ul style="list-style-type: none"> The information necessary to identify and communicate with their single points of contact is publicly available, but not easily accessible. A process flow failure was discovered in the Help interface. When an agent clicks 'contact us' in the top right hand ellipsis, they are taken to the main forms page. However, relevant access to the 'Requests from Law Enforcement/Other Government Agencies' in native language is not available. If the agent then clicks 'Contact Us' in the top right hand side again, the English landing page for X help forms appears where the 'Requests from Law Enforcement/Other Government Agencies' is available.
<p>RECOMMEND: Resolve the error to the intended flow, allowing EU authorities direct access to content reporting and DSA reporting links, and ensure that all EU member state language form pages include both the 'Requests from Law Enforcement/Other Government Agencies' and 'Digital Services Act' options on all versions of the forms page.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with the respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming:

- Where this point of contact information is provided
- Languages available

Following these initial statements, the Audit reviewed the evidence provided by X, namely existing internal documents defining the process taken by X when they receive law enforcement requests under this obligation.

The Audit verified, via review of publicly available information, that X maintain a single channel for Member State authorities to submit electronic communication through the legal request submission site:

https://legalrequests.twitter.com/forms/landing_disclaimer. To ensure that verified authorities use this portal, all submitters must be pre-approved before they can submit requests using this site.

Where authorities experience issues with the legal request submission site, or they have not yet been approved by X to submit to the portal, they may alternatively use the Law Enforcement Request form.

During review of public information and testing procedures conducted, it was noted that the information necessary for law enforcement to communicate with their single points of contact was publicly available. However, information was difficult to navigate to. When an online user in Germany or France clicks 'contact us' in the top right hand side, the user is taken to the main forms page; however, relevant access to the 'Requests from Law Enforcement/Other Government Agencies' in native language is not available. If the online user then clicks 'contact us' in the top right hand side again, the English landing page for X help forms appears where the 'Requests from Law Enforcement/Other Government Agencies' is available. Users would generally not click on the same button twice and would therefore not be able to find the right page.

A Subject Matter Expert interview was held with relevant Operational Managers and Product Counsel. This interview was used by the Audit to confirm understanding of X's compliance with this obligation and further question individuals on their respective day-to-day operations in maintaining compliance with this obligation. Responses were consistent with previously provided information.

This Audit is satisfied to a reasonable level of assurance that X is compliant with the requirements of this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Analysis of evidence provided was substantiated through a sequence of test processes aimed at navigating from random points of the platform to the necessary 'Requests from Law Enforcement/Other Government Agencies' page. These tests concluded positively in all but one scenario, which was subsequently diagnosed.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

The 'Guidelines for law enforcement' web page details the process by which Member States' authorities may communicate with X. However, the text is lengthy and does not make clear that entities need to be pre-approved before they are able to access or submit requests through the legal submissions portal.

SECTION D.1 – Audit conclusion for Obligation – Article 11.3 – Point of Contact for Member State Authorities

Providers of intermediary services shall specify in the information referred to in paragraph 2 the official language or languages of the Member States which, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with their points of contact, and which shall include at least one of the official languages of the Member State in which the provider of intermediary services has its main establishment or where its legal representative resides or is established.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

FTI requested an attestation from X to determine which languages are used to provide the information in Paragraph 2 of this Article.

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality

assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming the languages available. Further, the Audit reviewed online, publicly available information as provided in English, being a common spoken language across the Union and one of the official languages of the Member State in which the Audited Provider is domiciled. Consistent with this, provided guidance states that all requests in accordance with Articles 9 and 10 should be made in English.

A Subject Matter Expert interview was held with relevant Operational Managers and Product Counsel. This interview was used by the Audit to confirm understanding of X's compliance with this obligation and further question individuals on their respective day-to-day operations in maintaining compliance with this obligation. Responses were consistent with previously provided information.

This Audit is satisfied to a high level of assurance that X is compliant with the requirements of this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts.

Ultimately, the indisputable presence of the required service provided this Audit with sufficient assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

Not Applicable

SECTION D.1 – Audit conclusion for Obligation – Article 12.1 - Point of Contact for Users

Providers of intermediary services shall designate a single point of contact to enable recipients of the service to communicate directly and rapidly with them, by electronic means and in a user-friendly manner, including by allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming:

- A single point of contact to enable recipients of the service to communicate with X is in place
- Where this point of contact information is provided
- How often information is maintained
- If there are multiple means to contact X
- If there is any reliance on automation

Following these initial statements, the Audit reviewed the evidence provided by X, namely existing internal documents defining the process taken by X when they receive communication from users under this obligation. Examples of three unique queries submitted by users into the EU-questions mailbox were also analysed, including all timestamped communications and decisions.

The Audit further verified, via review of publicly available information, that there are multiple means by which a user may communicate with X, including through Help Centre forms and via an EU specific email address: 'EU-Questions@X.com'. X have stated that all queries are addressed by the same internal team.

The Audit noted that the page displaying the EU specific email address (<https://help.x.com/en/rules-and-policies/european-union>) states that issues should first be resolved via the Help Centre, before submitting queries to the email address and a ticket number should be included in the request. It does not explain that users are able to submit emails in the first instance, without a ticket number. If a user does not know this, they are forced to send a query first via the help centre to get a reference number before they email. This obfuscates the choice of means of communication for the user.

It is noted that the single point of contact to enable recipients of the service to communicate directly and rapidly with them is accessible by [REDACTED] employees but only monitored by [REDACTED]. This could present issues of resource constraints in the instance that queries coming in through this channel surge, or availability of those [REDACTED] resources be impacted, which may in turn impact X's ability to communicate directly and rapidly in response to queries.

A Subject Matter Expert interview was held with relevant Operational Managers and Product Counsel. This interview was used by the Audit to confirm understanding of X's compliance with this obligation and further question individuals on their respective day-to-day operations in maintaining compliance with this obligation. Responses were consistent with previously provided information.

This Audit is satisfied to a high level of assurance that X is compliant with the requirements of this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

a. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Given the simplicity of the requirement, achieving a high level of assurance was straightforward.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

Guidance within the web page containing the email address suggests that users should have a valid help centre ticket number, although there is no technical requirement to do so. The wording in this page may be misleading.

A relatively low amount of resource has responsibility to monitor incoming requests. There is no impact to compliance given the presence of this resource, but operational resilience should be consistently assessed.

SECTION D.1 – Audit conclusion for Obligation – Article 12.2 - Point of Contact for Users

In addition to the obligations provided under Directive 2000/31/EC, providers of intermediary services shall make public the information necessary for the recipients of the service in order to easily identify and communicate with their single points of contact. That information shall be easily accessible, and shall be kept up to date.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
<p>The information necessary to identify and communicate with their single points of contact is publicly available, but not easily accessible in EU.</p> <ul style="list-style-type: none"> • There is difficulty in locating the relevant information, and is only identifiable via very specific routes. • Email information is held in the country specific resources, which is not easily accessible. <p>A process flow failure was discovered in the Help interface. When an online user clicks 'contact us' in the top right hand ellipsis, the user is taken to the main forms page. If the online user then clicks 'contact us' in the top right hand side again, the English landing page for X help forms appears where the 'Digital Services Act' is available, where illegal content can be reported. Users are unlikely to know to click twice and may not otherwise find the necessary form.</p> <p>RECOMMEND: Resolve the error to the intended flow, allowing EU users direct access to content reporting and DSA reporting links, and ensure that all EU member state language form pages include the 'Digital Services Act' options on all versions of the forms page, and consider adding the email address directly onto the Contact Us page in the X Help Center.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality

assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming:

- Where this point of contact information is provided
- How often information is maintained

The audit verified, via review of publicly available information, that X maintain a mailbox to submit electronic communication via the email address EU-Questions@X.com. Relevant information is available at <https://help.x.com/en/rules-and-policies/european-union>. Limited guidance was available, notably with regard to using the portal in order to submit a request.

Whilst the means of communication themselves were found to be user friendly, locating the email address on the Help Centre proved difficult, given that the user would need to have knowledge of the Regulation in order to follow a path beginning with the title “DSA”.

During review of public information and testing procedures it was observed that when an online user clicks 'contact us' in the top right hand side, the user is taken to the main forms page; however, relevant access is not available. If the online user then clicks 'contact us' in the top right hand side again, the English landing page for X help forms appears where the 'Digital Services Act' option is available. Users would not generally click on the same button twice and would therefore not be able to find the right page.

A Subject Matter Expert interview was held with relevant Operational Managers and Product Counsel. This interview was used by the Audit to confirm understanding of X's compliance with this obligation and further question individuals on their respective day-to-day operations in maintaining compliance with this obligation. Responses were consistent with previously provided information.

This Audit is satisfied to a reasonable level of assurance that X is compliant with the requirements of this obligation, but notes that information is not easily accessible as required by this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

As with Article 11.1, analysis of evidence provided was substantiated through a sequence of test processes aimed at navigating from random points of the platform to the necessary 'Requests from Law Enforcement/Other Government Agencies' page. These tests concluded positively in all but one scenario, which was subsequently diagnosed and remedied.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

Not Applicable

SECTION D.1 – Audit conclusion for obligation – Article 14.1 – Terms and Conditions

Providers of intermediary services shall include information on any restrictions that they impose in relation to the use of their service in respect of information provided by the recipients of the service, in their terms and conditions. That information shall include information on any policies, procedures, measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of their internal complaint handling system. It shall be set out in clear, plain, intelligible, user-friendly and unambiguous language, and shall be publicly available in an easily accessible and machine-readable format.

1. Audit Conclusion:

Audit Conclusion
Positive with comments
<p>While the majority of this obligation is met by the Audited Provider, there is no documentation within the Terms and Conditions of the algorithmic decision-making and human review or the rules of procedure of the internal complaint handling system.</p> <p>Information in the Terms of Service is disparate across multiple links and is not provided directly within the text on the webpage. The need to navigate through links to separate resources on the X website reduces accessibility for some users and may also cause issues for machine-readability.</p> <p>RECOMMEND: Within the Terms and Conditions, include the measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review or the rules of procedure of the internal complaint handling system.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality

assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

For the purpose of clarity in this obligation: X refers to their terms and conditions as Terms of Service. The opinion of the Auditing Organisation is that there is generally no legal difference between; Terms and Conditions, Terms of Service, and Terms of Use, and that each is typically used to refer to the same type of governing document.

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the content held within X's Terms and Conditions. The RFI provided specific written attestation that X include the following in their Terms and Conditions:

- Restrictions imposed in relation to the use of the service
- Policies
- Procedures
- Measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review,
- Rules of procedure of their internal complaint handling system.

Links to the Terms and Conditions and various rules and policies were also provided.

X maintain a public copy of the Terms of Service online (<https://x.com/XX/tos#update>, where 'XX' represents the country denominator in the fully qualified domain name).

Following a review of the Terms of Service, it was determined that there is no documentation within the Terms and Conditions of the measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review or the rules of procedure for the internal complaint handling system.

The Terms of Service refer to other documents and terms, which are hyperlinked to aid access. It was not apparent from testing whether these related documents benefit from the same update alerts as the core document. Further, whilst this allows for easier upkeep to ensure that all documents are more easily maintained, it fragments the Terms, reducing ease of consumption for the average expected consumer.

X states explicitly on the Terms of Service page that there are conditions specifically relating to EU and UK users, and provides a link to that version which is further down the page. Whilst this is helpful and both versions are clearly marked, it may at the same time be confusing to have both on the same web page, and it may be desirable to separate the versions by region.

The audit procedures applied verified that X maintain a public copy of the Terms of Service online (<https://x.com/XX/tos#update>, where XX represents the country denominator in the fully qualified domain name).

There are 2745 words in the X Terms of Service for EU users, presented in 47 paragraphs. The clarity and readability of the text were played through each benchmark to check for consistency. The results were as follows:

Readability Grading	X Rating	Target Rating
Automated Readability Index	16.8	Below 10
Flesch-Kincaid Grade Level	13.7	Below 10
FORCAST Grade Level	11.1	Below 10
Gunning Fog Index	16.2	Below 10

Readability Scoring	X Rating	Target Rating
CEFR Level	C2	Higher than B3
Dale-Chall Score	6.1	Below 8
Flesch Reading Ease	38.6	Above 60
Lensear Write	63.1	Between 70-90

It is the opinion of this Audit that the X Terms of Service for EU users is not sufficiently readable for a material number of users, given that not all material is provided in native languages.

Comprehension benchmarking did not raise any concerns. A Dale-Chall score indicates a likely reading age of approximately 12 years old for native speakers, which is well within the required range).

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[Redacted]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

This Obligation was considered from the perspectives of **existence**, **content** and ease of **consumption**.

Existence was defined by the binary presence or otherwise of Terms and Conditions, including the presence of expected content such as intended age and use, expected user behaviour and the possible consequences for infringement.

Content considered the above, as well as the overall format, visibility and clarity of the Terms, including each component.

Consumption was considered in terms of the ease of understanding. This was done subjectively and objectively, using the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and the Flesch-Kincaid Grade Level as benchmarks to provide robust and established scientific opinion as to clarity. Further, the Flesch Reading Ease scale, CEFR Level, Lensear Write, and Dale-Chall (New) Score were used to measure readability.

The use of four frameworks for each aspect was regarded by this Audit as a reasonable indicator upon which to reach independently-drawn objective assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

This Audit has not identified any information related to human review for the purpose of content moderation, although human review does take place on reports submitted via the help centre. This does not constitute a finding in itself, but there is potential for the organisation to be more transparent about how it performs the moderation of reported content.

This Audit noted that the Terms of Service includes the following text 'All Content is the sole responsibility of the person who originated such Content. We may not monitor or control the Content posted via the Services and, we cannot take responsibility for such Content'. This statement may lead readers to assume a lower level of responsibility for illegal content than X is otherwise obliged to bear.

The Audited Provider maintains a public archive of each version of its Terms of Service. This is a positive approach and adds to the transparency of the platform's operations. It would further benefit readability/comprehension if X were also to include the valid dates starting/ending on the indexed list itself for clarity, rather than just the date each was superseded with the respective start date stated inside the superseding document.

SECTION D.1 – Audit conclusion for obligation – Article 14.2 – Terms and Conditions

Providers of intermediary services shall inform the recipients of the service of any significant change to the terms and conditions.

1. Audit Conclusion:

Audit Conclusion
Positive with comments
When the Terms of Service change, users are typically notified in multiple ways. In- app notification, web browser banners and a Terms of Service page banner are displayed when a new version is published.
X’s Rules and Policies are considered part of the X User Agreement, along with the Terms of Service. The phrases ‘User Agreement’ and ‘Terms of Service’ are therefore treated differently despite having no difference in legal definition. X do not inform users of changes to X Rules and Policies.
RECOMMEND: X to clarify which of the phrases ‘User Agreement’ and ‘Terms of Service’ phrases is how they define Terms and Conditions per this Article, and subsequently to ensure compliance with update notifications.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

For the purpose of clarity in this obligation: X refers to their terms and conditions as Terms of Service. The opinion of the Auditing Organisation is that there is generally no legal difference between Terms and Conditions, Terms of Service, and Terms of Use, and that each is typically used to refer to the same type of governing document.

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation. The RFI provided specific written attestation that X notify recipients of the service when there is a material change to the Terms and Conditions. The RFI confirmed how they notify recipients of the service and when.

Following these initial statements, the Audit verified that X maintain a public copy of the Terms of Service online (<https://x.com/XX/tos#update>, where XX represents the country denominator in the fully qualified domain name). The Terms of Service themselves contain a clause which warranties the notification of updates, providing examples of how users are alerted.

X also provided specific existing internal documentation supporting compliance, specifically screenshots of Terms of Services update banners and popup notifications.

During the period of this Audit, one update was made to the Terms of Service, on 29 September 2023. Users were notified via an in-app or web-based pop-up message (dependent upon their method of accessing the platform) alerting them to the change.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

To reach a reasonable level of assurance, analysis centred initially on whether X generates notices upon a change in Terms, and then how and when these are issued.

Testing and historical analysis of records showed that pop-ups and other platform-dependent notifications are generated when Terms of Service are amended, but may not when Rules and Policies are amended. The Audited Provider recognises that 'Terms of Service' links to several additional pages that are incorporated therein and part of that contractual agreement, one of which is the Rules and Policies page.

The audit was unable to conclude definitively whether other sections of the X User Agreement qualify as Terms of Service, and as such we have recorded a finding of Positive with Comments noting that while the intention of compliance is assured, clarity may support clearer understanding.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

During the testing process, a public information 'scrape' revealed a legacy update notice from 2018, which was still live via the X Help Center, at <https://help.x.com/XX/rules-and-policies/update-privacy-policy>. Whilst this does not indicate a failing in the Provider's obligation to alert users of updates - in fact it demonstrates the presence of this process from much earlier than was required of the Provider - it could potentially create confusion, especially where a user may not be able to view it in their native language and consequently may not grasp that it is no longer valid.

SECTION D.1 – Audit conclusion for obligation – Article 14.3 – Terms and Conditions

Where an intermediary service is primarily directed at minors or is predominantly used by them, the provider of that intermediary service shall explain the conditions for, and any restrictions on, the use of the service in a way that minors can understand.

1. Audit Conclusion:

Audit Conclusion
Positive
<p>X is not primarily directed at minors or predominantly used by them. X are therefore not required to have simplified terms and conditions for minors.</p> <p>X provided the following statement: 'X is not primarily directed at minors or predominantly used by them. Data monitored throughout the period of this Audit has shown a sustained average of approximately 2% of EU account holders being minors. As a result of mandatory age gates, adding this to the proportion of account holders without an age attributed to their account results in a population of approximately 3%.'</p>
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

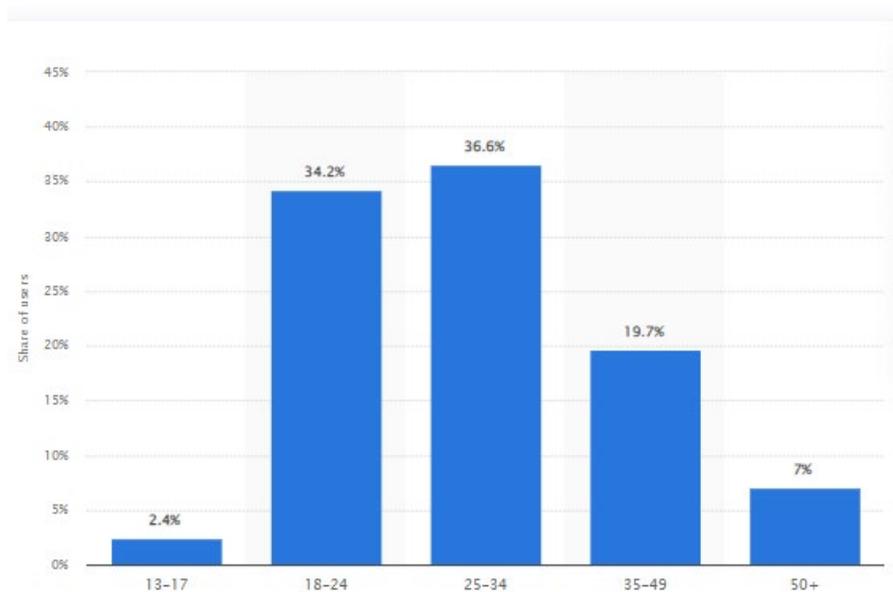
Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

Attestation from the Audited Provider was supported by industry research, confirming that of the users registered with X, at no point was the number observed to reach beyond 3%. Consumer age figures at April 2024 are included herewith as an example:



This Audit recognises that the Audited Provider does not direct their platform at minors, nor does it recognise them as a significant consumer, and the Audited Provider is therefore not required to produce any extra documentation pursuant to this obligation (relevant to Obligation 14.1 in this Audit).

Further, the EU Terms of Service were rated at 6.1 on the new Dale-Chall scale. This score indicates that a 12-13 year old with reasonable reading comprehension for their age *could* be expected to understand the content.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted text]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial information regarding compliance with this obligation was collected, including written attestation confirming compliance with the obligation. Specific existing internal documentation was also provided and public information was reviewed to confirm compliance with this obligation. Verbal attestation during a Subject Matter Expert interview was provided, where individuals were questioned regarding their role in maintaining compliance with this obligation.

Analysis of evidence provided and noting the public information available in the 2024 Transparency Report, a reasonable level of assurance was reached.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for obligation – Article 14.4 – Terms and Conditions

Providers of intermediary services shall act in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in paragraph 1, with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
It is the opinion of this Audit that insufficient evidence of objectivity was seen in enforcement of the Terms of Service. Specifically, that variations in application, such as through accepted privileges for accounts with large followers or certain checkmarks, are unavoidable using existing processes.
<p>RECOMMEND:</p> <p>X to develop and implement processes to ensure the consistent and transparent enforcement of the terms and conditions of service. These processes should be applicable to all accounts on the platform, including those with checkmarks or that are subject to enhanced privileges (For example, accounts with a large number of followers).</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

For the purpose of clarity in this obligation: X refers to their terms and conditions as Terms of Service. The opinion of the Auditing Organisation is that there is generally no legal difference between Terms and Conditions, Terms of Service, and Terms of Use, and that each is typically used to refer to the same type of governing document.

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's Compliance with this obligation, confirming how X consider the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter when enforcing the Terms and Conditions of the service.

Following these initial statements, the Audit verified that X maintain a public copy of the Terms of Service online (<https://x.com/XX/tos#update>, where XX represents the country denominator in the fully qualified domain name). The fundamental rights and other Charter rights are specifically called out within the ToS in the Your Rights and Grant Rights in the Content section.

This Audit was unable to thoroughly evidence diligent and objective enforcement of the Terms of Service. Specifically:

- Minimal autodetection of violative content is conducted, reducing the diligence of the enforcement of the T&C's.
- Exemptions and escalations for violations are identified for accounts with, for example;
 - Over 25k followers,
 - Gold or grey badges

This was demonstrable through the EMEA policy, and without controls to ensure otherwise there is material scope for the varying application of rules and subsequent decisions.

This Audit is satisfied to a reasonable level of assurance that X is compliant with the requirements of this obligation, but considers there to be scope for improvement with consistency.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Through investigative discussions on how different profiles, content and other variables, it transpired that some escalation choices exist. Of specific interest to this obligation, the accepted practice of highlighting accounts with a large following or a specific profile in order to allow specialists to consider them in a specific context has the ability to provide variance in the decision-making process, undermining the objectivity maintained with the remainder of the user pool.

Overall presence of a structured process and subsequent operational compliance with the same provided this Audit with a reasonable level of assurance that the obligation is met, but further governance should be added around exceptional users.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for obligation – Article 14.5 – Terms and Conditions

Providers of very large online platforms and of very large online search engines shall provide recipients of the services with a concise, easily-accessible and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in clear and unambiguous language.

1. Audit Conclusion:

Audit Conclusion
Positive with comments
<p>There is an easy-to-access summary of the Terms and Conditions. This Audit considers that the requirement to make it concise, easily-accessible and machine-readable could be improved upon.</p> <p>Within the summary there is a bullet point with the heading 'You have remedies and redress mechanisms, but our liability is limited', the section depicts a user's right to terminate the agreement, X's lack of liability for certain types of damages and states that a copy right reporting mechanisms are in place. However, it does not detail what the remedies and redress mechanisms are, as required by this obligation.</p> <p>RECOMMEND: X should enhance the language within the summary of the terms and conditions, ensuring that the specific remedies and redress mechanisms are made clear to recipients of the service, and that this is in clear and unambiguous language. Further, a section on the redress and remedies available to recipients should be explicit within the Rules and Policies section of the X Help Center.</p> <p>X should consider leveraging available readability indices when quality assuring policies and publications within the Terms of Service, ensuring that readability and language is clear and unambiguous for the target audience.</p>

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

For the purpose of clarity in this obligation: X refers to their terms and conditions as Terms of Service. The opinion of the Auditing Organisation is that there is generally no legal difference between Terms and Conditions, Terms of Service, and Terms of Use, and that each is typically used to refer to the same type of governing document.

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the content held within X's Summary of Terms and Conditions. The RFI provided specific written attestation that X maintain a summary of the Terms and Conditions and that the summary includes available remedies and redress mechanisms.

Following these initial statements, the Audit reviewed the evidence provided by X, the Audit verified that X maintain a public copy of the Terms of Service online (<https://x.com/XX/tos#update>, where XX represents the country denominator in the fully qualified domain name).

The Terms of Service available at this location contains a clearly labelled, specific Summary of Terms including age requirement and recommendation to read the full Terms.

The summary is concise, easily accessible and machine readable. However, within the summary there is a bullet point with the heading 'You have remedies and redress mechanisms, but our liability is limited'. The section explains a user's right to terminate the agreement, X's lack of liability for certain types of damages and states that a copy right reporting mechanisms are in place. But it does not detail what the remedies and redress mechanisms are, as required by this obligation.

There are 559 words in the X Terms of Service Summary, presented in 9 paragraphs. The clarity and readability of the text were played through each benchmark to check for consistency. The results were as follows:

Readability Grading	X Rating	Target Rating
Automated Readability Index	15.5	Below 10
Flesch-Kincaid Grade Level	14.8	Below 10
FORCAST Grade Level	10.2	Below 10
Gunning Fog Index	16.8	Below 10
Readability Scoring	X Rating	Target Rating
CEFR Level	C2	Higher than B3
Dale-Chall Score	5.5	Below 8
Flesch Reading Ease	41.7	Above 60
Lensear Write	67.8	Between 70-90

It is the opinion of this Audit that the X Terms of Service Summary is not sufficiently readable for enough of the likely target audience, noting that the benchmarking did not raise any concerns with comprehension to users of the minimum age. The benchmarks largely improved upon those of the full content (see 14.1), indicating that the Summary offers a more readable experience than the full Terms of Service.

This Audit is satisfied to a reasonable level of assurance that X is compliant with the requirements of this obligation, but there is scope for improvement.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[Redacted]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

This Obligation was considered from the perspectives of existence, content and ease of consumption. Existence was defined by the binary presence or otherwise of Terms and Conditions, including the presence of expected content such as intended age and use, expected user behaviour and the possible consequences for infringement. Content considered the above, but also the format, visibility and clarity of the Terms as a whole but also by component part.

Consumption was considered in terms of the ease of understanding. This was done subjectively and objectively, using the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and the Flesch-Kincaid Grade Level as benchmarks to provide robust and established scientific opinion as to clarity. Further, the Flesch Reading Ease scale, CEFR Level, Lensear Write, and Dale-Chall (New) Score were used to measure readability.

The use of four frameworks for each aspect was regarded by this Audit as a reasonable indicator upon which to reach independently-drawn objective assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for obligation – Article 14.6 – Terms and Conditions

Very large online platforms and very large online search engines within the meaning of Article 33 shall publish their terms and conditions in the official languages of all the Member States in which they offer their services.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- b. Results of the audit procedures, including any test and substantive analytical procedures:

For the purpose of clarity in this obligation, X refers to their terms and conditions as Terms of Service. The opinion of the Auditing Organisation is that there is generally no legal difference between Terms and Conditions, Terms of Service, and Terms of Use, and that each is typically used to refer to the same type of governing document.

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the compliance with this obligation, confirming:

- The Terms of Service languages that have been published by X
- URL links to each of the Terms of Services in the different languages

By reviewing publicly available information, we confirmed that the Terms of Service are available in all 24 official languages of the Member States, as they are defined by Regulation 1 Art.1 and similarly listed at https://commission.europa.eu/about-european-commission/service-standards-and-principles/commissions-use-languages_en.

Terms of Service are offered in all official languages spoken in the EU Member States, namely: published in Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish.

This Audit is satisfied to a high level of assurance that X is compliant with the requirements of this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

August 2023 - August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Given the simplicity of the evidencing how the requirement is met through the presence of Terms of Service in each language, a high level of assurance was achieved.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

The Audit notes the absence of Luxembourgish and Turkish versions, languages which have official status in Luxembourg* and Cyprus, but recognises that these are not currently official languages of the EU and as such do not fall under the requirement of the obligation.

*Luxembourg has 3 official languages, namely English, German and Luxembourgish. X has provided both English and German.

SECTION D.1 – Audit conclusion for Obligation – Article 15.1 - Transparency reporting obligations for providers of intermediary services

Providers of intermediary services shall make publicly available, in a machine-readable format and in an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation that they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable:

- a) for providers of intermediary services, the number of orders received from Member States’ authorities including orders issued in accordance with Articles 9 and 10, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order, or any other authority specified in the order, of its receipt, and to give effect to the order;
- b) for providers of hosting services, the number of notices submitted in accordance with Article 16, categorised by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the terms and conditions of the provider, the number of notices processed by using automated means and the median time needed for taking the action;
- c) for providers of intermediary services, meaningful and comprehensible information about the content moderation engaged in at the providers’ own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients’ ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorised by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method and by the type of restriction applied;
- d) for providers of intermediary services, the number of complaints received through the internal complaint-handling systems in accordance with the provider’s terms and conditions and additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed;
- e) any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.

1. Audit Conclusion:

Audit Conclusion
Negative
<p>The Audited Provider has satisfied the obligation in terms of the provision of a report. The following observations were noted, however:</p> <p>15.1d - The transparency report does not contain the basis for complaints. Within the report, X state that the information on the basis of complaints is not provided due to the wide variety of underlying reasoning contained in the open text field in the complaint field.</p> <p>15.1e - X do not include possible rates of error or safeguards applied in the Report.</p>

RECOMMEND:

- Replace the free-text field within the content reporting page with multiple choice options or a similar method of effective categorisation, so that X can measure the number of complaints per basis of complaint for the transparency report.
- Include details around the automated means used for the purpose of content moderation, including a qualitative description, and a specification of the precise purpose, as well as the safeguards applied.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

b. Results of the audit procedures, including any test and substantive analytical procedures:

The audit verified that X maintain a Transparency Report for the purposes of compliance with this Regulation.

The Report contains the number of orders received from Member State authorities, including orders issued in accordance with Articles 9 and 10 of this Regulation, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order.

Whilst the Transparency report contains the number of notices submitted in accordance with Article 16, categorised by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, the number of notices processed by using automated means and the median time needed for taking the action, it does not differentiate between whether the action taken on the content was taken on the basis of the law or the terms and conditions of the provider. .

Further, the Report contains meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the use of automated tools, the measures taken to provide training and

assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorised by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method and by the type of restriction applied;

The Report also contains the number of complaints received through the internal complaint-handling systems in accordance with the provider's terms and conditions and additionally, for providers of online platforms, in accordance with Article 20, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed; however, the report does not contain the basis for those complaints. X states that they are unable to provide this, on account of the wide variety of underlying reasoning contained in the open text field in the complaint form.

The Report does not contain information about the use made of automated means for the purpose of content moderation, including a qualitative description and a specification of the precise purposes of the automated means, nor does it include any information about safeguards applied to these automated means. Actions and suspensions taken in respect of unfounded complaints or reports is also not available, although this requirement was referenced (but not detailed) in the first Transparency Report in 2023.

Subject Matter Expert interviews identified that X produce this data manually, pulling the data for the transparency report on an ad-hoc basis when the figures are required. The data is then reviewed and scrutinised appropriately to ensure accuracy. This Audit was provided with a live demonstration.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

This Obligation was then considered from the perspectives of existence and content. Existence was defined by the binary presence or otherwise of the required elements of the Transparency Report, including the presence of expected content such as the number of orders received, the number of notices received, meaningful information on the content moderation practices, the number of complaints, and the use of automated means in content moderation. Content considered the above, but also the format, visibility and clarity of the Terms as a whole but also by component part.

Although the Report provided a large number of required information, a delta was discovered between X ingesting complaint information in a format which could subsequently be reportable. For clarity, the issue was not that the relevant information was absent, but that it could not be reported in the detail and structure required.

Further, upon detailed inspection for part (e), the Report did not detail any safeguards applied.

This Audit views transparency around both of these observations to be material to the respective components, and therefore although a reasonable level of assurance was achieved and compliance was observed on the remaining parts, we are obliged to find this obligation Negative as a whole.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

During the audited period, the Transparency report was updated; the new version being released in April 2024. Audit analysis considered both the new and the previous version, published November 2023, as both fell within the time frame.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 16.1 - Notice and action mechanisms

Providers of hosting services shall put mechanisms in place to allow any individual or entity to notify them of the presence on their service of specific items of information that the individual or entity considers to be illegal content. Those mechanisms shall be easy to access and user-friendly, and shall allow for the submission of notices exclusively by electronic means.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

Reductions in substantive testing were made from the agreed audit methodology for this obligation during the Audit. This was due to time constraints and the available resource of the Audited Provider.

b. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming that there is a mechanism in place to allow any individual or entity to notify the service provider of the presence of illegal content on the platform.

Further review and substantive testing of each process found the notice mechanisms to be easy to access and user-friendly, allowing for the submission of notices exclusively by electronic means from within the platform.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Testing consisted of a range of processes, largely intended to investigate varying routes of reporting content and assessing the relative ease of doing so. Analysis of evidence provided and these test findings provided this Audit with a high level of assurance that these requirements are met.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

The user must select the 'Report EU illegal content' option when in the app, where they are taken to the DSA Reporting form web page. There are many other options to report content from within the app, all of which do not require the completion of a lengthy form. The user may not be aware that they need to select this specific option for their report to be reviewed user DSA requirements, if that is specific to their need.

SECTION D.1 – Audit conclusion for Obligation – Article 16.2 - Notice and action mechanisms

The mechanisms referred to in paragraph 1 shall be such as to facilitate the submission of sufficiently precise and adequately substantiated notices. To that end, the providers of hosting services shall take the necessary measures to enable and to facilitate the submission of notices containing all of the following elements:

- a. a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content;
- b. a clear indication of the exact electronic location of that information, such as the exact URL or URLs, and, where necessary, additional information enabling the identification of the illegal content adapted to the type of content and to the specific type of hosting service;
- c. the name and email address of the individual or entity submitting the notice, except in the case of information considered to involve one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU;
- d. a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming that there is a mechanism in place to allow any individual or entity to notify the service provider of the presence of illegal content on the platform.

Further review and substantive testing of each process found the mechanism facilitates the submission sufficiently and precisely.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Testing consisted of a range of processes, following on from the routes of reporting content generated in 16.1 previously, with a qualitative check of information gathered or requested in doing so. Of particular note was the

convenience that logged-in users have some fields auto-populated (such as username) by the system when the complaint function is accessed.

Analysis of evidence provided and these test findings provided this Audit with a high level of assurance that these requirements are met.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

The Audited Provider stated that the reporting tool is ‘geoblocked’ so that it is only available to users in the EU. This did not seem to be the case during substantive testing, as the form was available inside and outside of the EU (specifically, in France, Germany and the UK). This is not a sign of non-compliance but may indicate that the ‘geoblocking’ control is not configured as intended, if the desire is to restrict access to this tool.

SECTION D.1 – Audit conclusion for Obligation – Article 16.3 - Notice and action mechanisms

Notices referred to in this Article shall be considered to give rise to actual knowledge or awareness for the purposes of Article 6 in respect of the specific item of information concerned where they allow a diligent provider of hosting services to identify the illegality of the relevant activity or information without a detailed legal examination.

1. Audit Conclusion:

Audit Conclusion
Negative
When illegal content is reported, a user must select which country they believe the content to be illegal in. Having determined and confirmed any illegal content, X does not then determine whether the content is illegal in other member states where it might also be viewed, despite being aware of the potential risk.
<p>RECOMMEND:</p> <p>To meet the requirement, X agents responding to reports of illegal content in one country, where they may reasonably and without legal opinion determine that the content is <i>likely</i> to be illegal across multiple member states, should escalate this content for a determination about specific legality in other EU member states for an appropriate content moderation response. However, this would introduce immediate issues with other obligations (such as Arts. 8, 15, 17, 35), causing a potential circle of conflict where some or all of these obligations may be working in opposing ways.</p> <p>This audit considers that the best recommendation would be for the Commission and relevant VLOPs to discuss urgently how to deliver this requirement in a way that is effective but sympathetic to related obligations.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, followed by a series of discussions and written requests.

This Audit was satisfied that, when content is reported to the Audited Provider, action is taken to respond that complaint, relevant to the geographic location of the reporter and content.

Having articulated the process and in discussion with Subject Matter Experts, it became clear that complaints when validated in one country – regardless of what action is taken – are not checked against other member states in the EU. Further dialogue began to explore potential issues with related requirements, which were not easily solved.

This obligation requires that X recognise that having identified illegal content, it acts in accordance with Article 6 and moderates said content. X has confirmed that it does not intend to, due to potential conflicts with Article 17 obligations, which this Audit recognises as a concern. Nonetheless, the requirement here is not fully met, and this Audit must find the process non-compliant until such time as guidance or adapted wording is provided by the EC.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Further investigation and testing proved the integrity of the process from complaint to content assessment and then, if appropriate, moderation. Evidential testing highlighted a potential for non-compliance, however, which warranted further investigation.

Specifically, that if User A reports confirmed illegal Content A from their country (Country A), the case is treated and closed. The concern was raised that Content A if confirmed illegal content, would likely be illegal in Country B, Country C, or any other number of the member states.

The Audited Provider asserted that taking the requirement to mean EU-wide may cause conflicts with other Art.16 obligations and with Ar. 17 notification obligations. Nonetheless, this Audit views the fundamental requirement of this obligation is to remove all information that is known to be illegal. If it is known to be illegal in one Member State then it is reasonable to conclude that it will be illegal in other Member States of the same Union.

As such, this Audit cannot say with reasonable assurance that this obligation is met, and considers it non-compliant in the absence of further clarification or guidance from the Commission.

4. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

5. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

6. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 16.4 - Notice and action mechanisms

Where the notice contains the electronic contact information of the individual or entity that submitted it, the provider of hosting services shall, without undue delay, send a confirmation of receipt of the notice to that individual or entity.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This obligation was considered from the perspectives of existence and content. Existence was defined by the binary presence or otherwise of roles and responsibilities as outlined in the obligations, including the presence of expected content.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The evidence provided demonstrated to this Audit with a reasonable level of assurance that once a user completes and submits the form, an automated message acknowledges the submission and the user receives an email.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 16.5 - Notice and action mechanisms

The provider shall also, without undue delay, notify that individual or entity of its decision in respect of the information to which the notice relates, providing information on the possibilities for redress in respect of that decision.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This obligation was considered from the perspectives of existence and content. Existence was defined by the binary presence or otherwise of roles and responsibilities as outlined in the obligations, including the presence of expected content.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The evidence provided demonstrated to this Audit with a reasonable level of assurance that once a report is received, target SLAs apply to each 'legal reason' category. Once a decision has been made, the user will be informed via email, with a decision notice that contains the possibilities for redress.

The Audit reviewed operational logs to show the same and is reasonable assured that this obligation is met.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 16.6 - Notice and action mechanisms

Providers of hosting services shall process any notices that they receive under the mechanisms referred to in paragraph 1 and take their decisions in respect of the information to which the notices relate, in a timely, diligent, non- arbitrary and objective manner. Where they use automated means for that processing or decision-making, they shall include information on such use in the notification referred to in paragraph 5.

1. Audit Conclusion:

Audit Conclusion
No Conclusion
Despite assertions to the positive, the Audit was unable to gain assurance that X handles reports in a diligent and non-arbitrary way.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

The planned substantive testing was reduced due to a lack of evidence to provide an initial baseline.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, which was explained using a combination of written requests and verbal testimony.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

During these requests and discussions, it became apparent that the information needed to opine on compliance was regarded by the Audited Provider as privileged and could not be disclosed. Explanations provided in lieu of evidence described processes which appeared to meet with the requirement, but without any form of material evidence or any capacity to test the process lawfully, the Audit was unable to reach a material level of assurance.

As such, it was determined that this Audit must record an outcome of No Conclusion against this requirement.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Providers of hosting services [...] take their decisions in respect of the information to which the notices relate, in a timely, diligent, non- arbitrary and objective manner	X stated that “cases are handled by reviewing against internal policies and laws, escalation routes exist where necessary” but a list and samples of the internal and regional legal policies used by agents to review reported content against was declined stating Privilege.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 17.1 - Statement of reasons

Providers of hosting services shall provide a clear and specific statement of reasons to any affected recipients of the service for any of the following restrictions imposed on the ground that the information provided by the recipient of the service is illegal content or incompatible with their terms and conditions:

- a) any restrictions of the visibility of specific items of information provided by the recipient of the service, including removal of content, disabling access to content, or demoting content;
- b) suspension, termination or other restriction of monetary payments;
- c) suspension or termination of the provision of the service in whole or in part;
- d) suspension or termination of the recipient of the service's account.

1. Audit Conclusion:

Audit Conclusion
Positive with comments
The SOR for Advertisers in the Ads Manager tool does not make clear what violation took place, subsequently failing to meet Art.17.1(b)
RECOMMEND: Amend the SOR provided to advertisers to make clear what violation took place

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming that X sends a statement of reasons to the reporter and the reported for restrictions imposed, on the ground that the information reviewed is illegal content or incompatible with the Terms of Service.

The evidence provided was reviewed and in most places found to support that the Audited Provider is compliant with this obligation; however, there was no clear statement of reasons for Advertisers where an Ad had been removed. These reasons should be in the notification provided, in this case via the Ads Manager tool.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Various samples of historic evidence were analysed and considered with regard to meeting requirements, and despite a large number of variables the Audit was able to reach a point of reasonable assurance that this obligation is largely compliant.

In doing so though, observations were made around the handling of Advertising notifications, specifically that these are provided without a clear statement as to the violation or offence that has been committed. After careful consideration and further Subject Matter Expert discussion, the Audit concluded that the requirement was met, but that scope for improvement was clear.

Analysis of evidence provided using these four mediums of information in totality, provided this Audit with a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 17.2 - Statement of reasons

Paragraph 1 [17.1] shall only apply where the relevant electronic contact details are known to the provider. It shall apply at the latest from the date that the restriction is imposed, regardless of why or how it was imposed.

Paragraph 1 [17.1] shall not apply where the information is deceptive high-volume commercial content.

1. Audit Conclusion:

Audit Conclusion
Positive with comments
X do not consistently inform advertisers of restrictions to monetisation, but rely on notices in the Ad Manager tool. Advertisers may therefore not be informed from the date the restriction is imposed given the reliance on the advertiser to check the Ads Manager tool.
<p>RECOMMEND:</p> <p>As it is a requirement for Advertisers to provide contact email addresses when signing up for X Ads, X should ensure that any restriction to the monetisation of advertisements is notified both by email to the account that X Ads is registered to, and within the Ads Manager platform, at the specific time of restriction to avoid undue delay.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming that X sends Statements of Reason as soon as a decision is made.

Throughout the process of evidence review, the Audit consistently found that the necessary detail was provided as soon as a decision was reached, with the exception of restrictions to the monetisation of ads. In this case, notices are placed in the Ads Manager tool, and therefore such notifications depend upon the user logging into the Ads Manager tool and collecting them.

This Audit notes that the requirement obliges the Audited Provider to provide notice, and compliance is therefore satisfied, but that the chosen process may cause a user to receive the appropriate notice after the date upon which it was effected.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Further to 17.1, this Audit found reasonable assurance that this obligation is largely compliant, but made observations around the handling of Advertising notifications. Specifically that despite having the information necessary to send a direct notification, the Audited Provider instead ‘only’ sends an indirect notice to the Ads Manager tool.

The Audit was satisfied that a reasonable level of assurance had been gained, as the requirement to ‘provide’ was met, but regarded the possibility of a user reading the notice after the restriction had been imposed as scope for opportunity, given the apparent option of using existing information, to make direct contact.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 17.3 - Statement of reasons

The statement of reasons referred to in [17.1] shall at least contain the following information:

- a. information on whether the decision entails either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related to that information, or imposes other measures referred to in paragraph 1 with regard to the information, and, where relevant, the territorial scope of the decision and its duration;
- b. the facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted in accordance with Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier;
- c. where applicable, information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means;
- d. where the decision concerns allegedly illegal content, a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground;
- e. where the decision is based on the alleged incompatibility of the information with the terms and conditions of the provider of hosting services, a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground;
- f. clear and user-friendly information on the possibilities for redress available to the recipient of the service in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress.

1. Audit Conclusion:

Audit Conclusion
Positive with comments
For Ads Revenue, the Statements of Reasons (SOR) reviewed for pausing the ads revenue sharing program did not include possibilities for redress, as required by 17.3(f).
RECOMMEND: Ensure that Ads Revenue Statement of Reasons clearly includes possibilities for redress available

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;

- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming that X sends Statements of Reason that contain all of the information required under this obligation.

This Audit found that the necessary detail was provide, consistently, with the exception of the possibilities for redress. In this case, information relating to redress does not consistently appear in notices for pausing ads revenue. For example, some of the evidence reviewed and considered under this obligation did not mention Out of Court Settlement process, provided under Article 21 of this Regulation.

This Audit notes that the majority of the obligation is met, thus finds this obligation to be positive but requiring remediation of the exception recorded.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

A broad selection of evidence was requested, from which it was apparent that the majority of requirements under this obligation are met, using templates to aid consistency and speed. A limited amount of historical information was shared showing actual events, but the Audit reached a reasonable level of assurance that what was seen married up with the templates that had been reviewed.

The exception to this position was with notices for pausing ads revenue sharing. Examples of these notices that we received were inconsistent, and a lower level of assurance was felt as a consequence of the variation and potential for non-compliance. A finding of Positive with Comments was felt to reflect the overall level of assurance, with identified remediation recommended.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 17.4 - Statement of reasons

The information provided by the providers of hosting services in accordance with this Article shall be clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances. The information shall, in particular, be such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in of paragraph 3, point (f).

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation, noting the recommendations for redress notifications for Ads Revenue, conclusions and recommended actions for which are provided under [17.3].
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

b. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming the clarity and comprehension of the information provided under the obligations of Art. 17.

This Audit reviewed numerous evidential submissions, which were available in a range of different Member State languages. Due to the scale and complexity of the task, it was not possible to review the entire 'library' of templates available for agents to choose from, but satisfaction was reached that this obligation is met as reasonably as possible, noting the remediation requirement under 17.3.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Analysis of evidence provided showed that the information is clear and easily comprehensible. The information allows the recipient of the service to effectively exercise the possibilities of redress, and thereby provided this Audit with a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 18.1 - Notification of suspicions of criminal offences

Where a provider of hosting services becomes aware of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place, it shall promptly inform the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion and provide all relevant information available.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

b. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has an internal escalation pathway where content moderators can provide suspected Article 18 material to the Law Enforcement Response Team (LERT). The LERT then review and refer to the Member State authority if appropriate.

Process detail was provided that when reviewing accounts for potential proactive referral under Article 18, X considers a diverse set of factors including the IP addresses associated with the account, whether the threat specifies a particular jurisdiction, national or a person based in a member state country, as well as any other information that could establish a nexus between the threat and the EU or its member states.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through written confirmation, review of internal documents and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit observed a number of dedicated processes and a clear understanding of internal escalation requirements and external recipients where appropriate. One observation was made where the process could be streamlined to

identify more cases of criminal offences which involve a threat to life; however, the Audit also noted that this is not the primary duty of the Audited Provider.

Analysis of evidence provided and information supplied by Subject Matter Experts thereby provided this Audit with a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

The following observations were made, but should be considered with the context that the Audited Provider is not a law enforcement agency nor a critical party in the supply chain of any such agency.

- Evidence reviewed showed cases being forwarded to member state authorities within [REDACTED]. However, during the reporting period approximately [REDACTED] were reported in a period greater than [REDACTED]. Where a threat to life exists in a future capacity, time is of the essence and this duration may exceed expectations.
- Only [REDACTED] cases were referred during the reporting period. Given the significant volume of content moving through the platform, this was below the anticipated scale.

SECTION D.1 – Audit conclusion for Obligation – Article 18.2 - Notification of suspicions of criminal offences

Where the provider of hosting services cannot identify with reasonable certainty the Member State concerned, it shall inform the law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established or inform Europol, or both.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

b. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming that the requirement is understood and that there is a process in place.

This Audit was able to quickly evidence and validate with Subject Matter Experts that where the Audited Provider is unable to determine the Member State, they will refer to EUROPOL's 24/7 service and/or to the Irish authorities. Evidence of both channels was provided during the interview process.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through written confirmation, review of internal documents and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit observed a clear understanding of internal escalation requirements and external recipients where appropriate, providing evidence and information to give this Audit a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 18.3 - Notification of suspicions of criminal offences

For the purpose of this Article, the Member State concerned shall be the Member State in which the offence is suspected to have taken place, to be taking place or to be likely to take place, or the Member State where the suspected offender resides or is located, or the Member State where the victim of the suspected offence resides or is located.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

b. Results of the audit procedures, including any test and substantive analytical procedures:

As outlined in [18.1], detail was provided that when reviewing accounts for potential proactive referral under Article 18, X considers a diverse set of factors including the IP addresses associated with the account, whether the threat

specifies a particular jurisdiction, national or a person based in a member state country, as well as any other information that could establish a nexus between the threat and the EU or its member states.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

August 2023 - August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through written confirmation, review of internal documents and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

As with 18.2, the Audit observed a clear understanding of internal escalation requirements and external recipients where appropriate, providing evidence and information demonstrating the compliance with this requirement and giving this Audit a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 20.1 - Internal complaint-handling system

Providers of online platforms shall provide recipients of the service, including individuals or entities that have submitted a notice, for a period of at least six months following the decision referred to in this paragraph, with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by the provider of the online platform upon the receipt of a notice or against the following decisions taken by the provider of the online platform on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its terms and conditions:

- (a) decisions whether or not to remove or disable access to or restrict visibility of the information;
- (b) decisions whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients
- (c) decisions whether or not to suspend or terminate the recipients’ account;
- (d) decisions whether or not to suspend, terminate or otherwise restrict the ability to monetise information provided by the recipients.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
X provide a Statement of Reasons for Advertisers in the Ads Manager tool, but it does not explain clearly what violation took place. This is required as part of this obligation, specifically part (d).
RECOMMEND: When providing the Statement of Reasons to Advertisers, X should ensure that all relevant information is provided detailing clearly and unambiguously the specific violations that took place and resulted in restriction of the ability to monetise an Advertisement.

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

b. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, confirming that decisions, complaint mechanisms and opportunities to engage with the Audited Provider regarding any decisions taken are available.

The Audit confirmed that in most cases the requirements were met, and users were provided with sufficient information and opportunity to lodge complaints against decisions that they did not agree with. In specific cases where X provides a Statement of Reasons for Advertisers in the Ads Manager tool though, it does not explain clearly what violation took place,

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted text block]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Further inspection and Subject Matter Expert demonstrations provided a reasonable level of assurance due to the presence and populated state of necessary steps, together with end products which met the obligation in most cases. As with findings articulated in 17.1 earlier in this report, decisions regarding the suspension or otherwise of monetised content is not provided through the Ads Manager notifications, but other information is present so this was regarded as a need to improve rather than a failing.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

This Audit was not able to ascertain whether controls or checks are present to ensure that inaccurate use of the complaint handling system (e.g. if complaints are not filed in the correct channel) may result in inaccuracies in the transparency report.

The clarity of how users access the complaint handling system could be improved. For example, notices issued due to copyright infringements state that users must file a notice “through the DMCS counter-notice form”. It is not clear that this is a DSA-related process, and should be accessed via the DSA page.

SECTION D.1 – Audit conclusion for Obligation – Article 20.2 - Internal complaint-handling system

The period of at least six months referred to in paragraph 1 of this Article [20.1] shall start on the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider gave attestation of the required period being provided, noting that it was also possible for appeals to be made after the same period. Evidence was analysed pertinent to the attestation and validated.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence of the process was demonstrated from the issuing of an SOR through the Appeal itself, and historical logs were shown. The Audit is satisfied that a reasonable level of assurance was achieved.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Evidence of 6 month availability	The Audit was not provided with access to this database, so it was not possible to test the validity of the 6-month requirement.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 20.3 - Internal complaint-handling system

Providers of online platforms shall ensure that their internal complaint-handling systems are easy to access, user-friendly and enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

b. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, relying primarily upon evidence provided at random from historical instances of user communications providing access to the complaint handling system.

The Audit observed that there were two common situations created when responding to users in this regard, with varying outcome.

Where the template sentence directing users to the internal appeal system was included in the Statement of Reasons email, it is simple for users to access. Where this sentence was not included in the email, the user would have to locate the DSA form in the Help Centre and select 'Appeal illegal content decision' in the manual drop down.

This latter process is less intuitive and there is very limited guidance in regard to following the correct process. It is also less clear that the process can be used to appeal Terms of Service violations given the title of the drop down, potentially obfuscating the correct pathway further.

This Audit was reasonably satisfied that the obligation is met in either regard, but would encourage the Audited Provider to use the former of the two processes outlined, as user clarity is much better.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts. Evidence was reviewed and tested for consistency and clarity, with no distinct observations regarding the system itself.

The Audit observed 2 main templates through the sample set reviewed, noting that one contained a sentence pointing users to the process whereas the other simply referred to the process. Both are compliant but the former had greater clarity.

Nonetheless, the Audit reached a reasonable level of assurance based on the evidence provided.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 20.4 - Internal complaint-handling system

Providers of online platforms shall handle complaints submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent and non-arbitrary manner. Where a complaint contains sufficient grounds for the provider of the online platform to consider that its decision not to act upon the notice is unfounded or that the information to which the complaint relates is not illegal and is not incompatible with its terms and conditions, or contains information indicating that the complainant’s conduct does not warrant the measure taken, it shall reverse its decision referred to in paragraph 1 without undue delay.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
FTI has been unable to verify that, where complaints for high profile accounts are selected to be escalated, these are reviewed under the same criteria as standard accounts. No evidence was available to support a finding for positive or negative, but process inconsistency would undermine a requirement for indiscriminate judgement.
RECOMMEND: X should validate consistency across review criteria to ensure complaints handling process is not discriminatory, and governed by appropriate pre-determined criteria to support operational consistency.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, following which a series of evidential reviews and Subject Matter Expert discussions were held.

When handling an appeal of illegal content or a complaint against a previous decision, content and senior content reviewers first assess the content under X's Rules and policies. If it is determined that no violation of X's Rules and policies warrants a global removal of the content, reviewers assess the content for potential illegality.

SLAs exist for different policy categories and the Audited Provider has policies and workflows in place with respect to training of internal and external agents when they are handling appeals.

This Audit did discover a process inconsistency where high profile or 'special interest' accounts are routed through a different pathway to be reviewed. No evidence was presented to suggest that this would provide discriminatory or any other advantage to either route, but the necessary interaction of humans to both processes introduces a risk that there may be differences in the decisions made.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Continuing from previous testimonies and evidence on this Article, the Audit reviewed the Appeals process itself, including process flow diagrams and oversight capabilities regarding the totality of cases in flight at any time.

One such flow provided for an escalation path for higher profile accounts, which gave cause to deeper discussion. The Audit asked for supporting documentation in the form of local policies used by the escalation agents, but was not able to view it due to legal restrictions. This did not give rise to any suspicion – the Audited Provider was open and co-operative regarding the process itself – but meant that no conclusion could be made on this specific element.

The Audited Provider provided a ‘remote hands’ workshop where the relevant functionality was demonstrated, providing material assurance as to the presence and validity of tooling and capability. Overall a reasonable level of assurance was reached, noting the omission which is detailed in the following section.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Providers of online platforms shall handle complaints submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent and non-arbitrary manner.	The Auditor requested a List of the TOS and regional legal policies used by agents to review reported content against. X responded citing privilege. This Audit was therefore unable to confirm that the process is non-discriminatory, diligent and non-arbitrary.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 20.5 - Internal complaint-handling system

Providers of online platforms shall inform complainants without undue delay of their reasoned decision in respect of the information to which the complaint relates and of the possibility of out-of-court dispute settlement provided for in Article 21 and other available possibilities for redress.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
<p>While this Audit has verified that notices are provided and sometimes contain all required information, it has also observed a lack of consistency in this process where Out of Court Dispute Settlement information is not included.</p> <p>Additionally, due to the indirect nature of the communications provided through the Ads Manager tool, it is uncertain whether the requirement of 'without undue delay' is consistently being met.</p> <p>RECOMMEND: X should ensure that Ads Manager includes option to access complaint handling system where monetary payment is impacted.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit observed inconsistencies in the process of responding to appellants. Specifically, for advertising disputes, updates are provided through the Ads Manager tool rather than direct to the appellant.

Example responses also do not consistently show that users are informed of the possibility of Out Of Court dispute settlements as provided under Article 21.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

August 2023 - August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

A process walkthrough and variety of evidence showing different states and decisions gave clarity to the variables and how X manages the communication of decisions to users. Comparing each piece of evidence against the obligation, it was apparent that some of the notifications to Ads users was missing information, such as the Out of Court Dispute Settlement detail. However, this was not a consistent issue.

Overall a reasonable level of assurance was reached that the Audited Provider is meeting the requirement, but improvements have been recommended.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 20.6 - Internal complaint-handling system

Providers of online platforms shall ensure that the decisions, referred to in paragraph 5 [20.5], are taken under the supervision of appropriately qualified staff, and not solely on the basis of automated means.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, following which a series of evidential reviews and Subject Matter Expert discussions were held.

Submitted appeals are sent to the Audited Providers 'ATT Case Management' system, where an agent reviews the case to make a decision. This decision will be corroborated by 1 or more peers.

Overtaken cases are referred back to agents in weekly calibration meetings, to drive quality and consistency.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[Redacted]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Information was provided to confirm that trained agents and employees are used to deliver these requirements, the specific type of individual varying according to the needs of the particular case. The use of the ATT Case Management system provides a robust audit trail and enables peer support and consultation.

Further, the Audit noted that the Transparency Report contains details of the competence and capability of these individuals in the section relating to Content Moderation.

With the above considered, a reasonable level of assurance was reached.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 21.1 – Out-of-court dispute settlement

Recipients of the service, including individuals or entities that have submitted notices, addressed by the decisions referred to in Article 20(1) shall be entitled to select any out-of-court dispute settlement body that has been certified in accordance with paragraph 3 of this Article in order to resolve disputes relating to those decisions, including complaints that have not been resolved by means of the internal complaint-handling system referred to in that Article.

Providers of online platforms shall ensure that information about the possibility for recipients of the service to have access to an out-of-court dispute settlement, as referred to in the first subparagraph, is easily accessible on their online interface, clear and user-friendly.

The first subparagraph is without prejudice to the right of the recipient of the service concerned to initiate, at any stage, proceedings to contest those decisions by the providers of online platforms before a court in accordance with the applicable law.

1. Audit Conclusion:

Audit Conclusion
Positive
The Audited Provider has made provision for as much of this obligation as is possible, given that the potential demands and third party requirements of said obligation are yet to be defined. Further, the Audited Provider remains in contact with the Digital Services Commissioner in Coimisiún na Meán (its domiciled authority).
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

b. Results of the audit procedures, including any test and substantive analytical procedures:

The Irish Government has designated Coimisiún na Meán (CnaM) as Ireland’s Digital Services Coordinator (DSC). However, at the time of this audit's completion there have been no independent third parties authorised, and subsequently no requirements to satisfy.

The Audited Provider has a small number of dedicated staff assigned to the operational delivery of this obligation, at such time as the requirements manifest themselves. Financial, governance and resource considerations have been given to the potential scale, which at this stage are too early to forecast given the lack of germane data points available.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

August 2023 - August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Awareness of the current progress on DSC approval and appointment of Out Of Court Dispute Settlement bodies provided the baseline for the discussion, in that none have yet been appointed by CnaM and therefore the Obligation has never been invoked. Despite this, the Audited Provider was asked to substantiate internal progress, related planning and strategy, and any existing vehicles through which the Obligation would be provided.

Through an objective and investigative interview with an employee having sole direct responsibility for the establishment and operation of the process(es) supporting this Obligation, the Auditing Organisation satisfied itself as to the intent to meet this obligation.

Specifically, that the fullest available information is available in the X Help Center, and if searched for under the term 'Digital Services Act' is the first result in a list of eight [see <https://help.x.com/en/search-results?q=digital%20services%20act&searchPath=%2Fcontent%2Fhelp-twitter%2Fen&sort=relevance>] and if searched for under the term 'Out of Court Dispute' is the first result in a list of four [see <https://help.x.com/en/search-results?q=Out-of-Court%20Dispute&searchPath=%2Fcontent%2Fhelp-twitter%2Fen&sort=relevance>].

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
The explicit sampling of completed dispute settlement engagements was not audited	No out of court settlements have yet been completed. This audit is satisfied that there is no evidence of non-compliance from the Audited Provider in this regard, and such omission was unavoidable in the circumstances.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

Given the current reliance upon the Help Center, assurance weighed more heavily upon the presence of information there, It was noted that a typing error of one character in the term searched for, resulting in a misspelled word (e.g. 'dispute *settlement*'), was not auto-corrected or used for a partial-match search - and no results were returned.

For items where the Help Center provides the sole source of information, it would be helpful to users of non-native languages or with communication or typing difficulties to cater for 'assisted search' functions, but does not compromise the specific compliance requirement.

SECTION D.1 – Audit conclusion for Obligation – Article 21.2 – Out-of-court dispute settlement

Both parties shall engage, in good faith, with the selected certified out-of-court dispute settlement body with a view to resolving the dispute.

Providers of online platforms may refuse to engage with such out-of-court dispute settlement body if a dispute has already been resolved concerning the same information and the same grounds of alleged illegality or incompatibility of content.

The certified out-of-court dispute settlement body shall not have the power to impose a binding settlement of the dispute on the parties.

1. Audit Conclusion:

Audit Conclusion
Positive
The Audited Provider has made provision for as much of this obligation as is possible, given that the potential demands and third party requirements of said obligation are yet to be defined. Further, the Audited Provider remains in contact with the Digital Services Commissioner in Coimisiún na Meán (its domiciled authority).
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Irish Government has designated Coimisiún na Meán as Ireland’s Digital Services Coordinator (DSC). However, at the time of this audit's completion there have been no independent third parties authorised, and subsequently no requirements to satisfy.

The Audited Provider has provided assurances and substantive evidence of its preparedness to comply with this obligation, including an overview of current communication with Coimisiún na Meán to ensure that they remain up to date with any new developments.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

e. the period the evidence refers to;

24 August 2023 through 23 August 2024

c. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Awareness of the current progress on DSC approval and appointment of Out Of Court Dispute Settlement bodies provided the baseline for the discussion, in that none have yet been appointed by CnaM and therefore the Obligation has never been invoked. Despite this, the Audited Provider was asked to substantiate internal progress, related planning and strategy, and any existing vehicles through which the Obligation would be provided.

Through an objective and investigative interview with an employee having sole direct responsibility for the establishment and operation of the process(es) supporting this Obligation, the Auditing Organisation satisfied itself as to the extent of preparatory work completed and readiness to respond to progress, which is currently relying upon the DSC. Asked as to potential obstacles for any progress to be restricted or otherwise constrained, details of

planned reviews around scale and impact provided reasonable assurance that all near-future tasks have been considered and prepared for.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 21.5 – Out-of-court dispute settlement

If the out-of-court dispute settlement body decides the dispute in favour of the recipient of the service, including the individual or entity that has submitted a notice, the provider of the online platform shall bear all the fees charged by the out-of-court dispute settlement body, and shall reimburse that recipient, including the individual or entity, for any other reasonable expenses that it has paid in relation to the dispute settlement.

If the out-of-court dispute settlement body decides the dispute in favour of the provider of the online platform, the recipient of the service, including the individual or entity, shall not be required to reimburse any fees or other expenses that the provider of the online platform paid or is to pay in relation to the dispute settlement, unless the out-of-court dispute settlement body finds that that recipient manifestly acted in bad faith.

The fees charged by the out-of-court dispute settlement body to the providers of online platforms for the dispute settlement shall be reasonable and shall in any event not exceed the costs incurred by the body. For recipients of the service, the dispute settlement shall be available free of charge or at a nominal fee.

Certified out-of-court dispute settlement bodies shall make the fees, or the mechanisms used to determine the fees, known to the recipient of the service, including to the individuals or entities that have submitted a notice, and to the provider of the online platform concerned, before engaging in the dispute settlement.

1. Audit Conclusion:

Audit Conclusion
Positive
The Audited Provider has made provision for as much of this obligation as is possible, given that the potential demands and third party requirements of said obligation are yet to be defined. Further, the Audited Provider remains in contact with the Digital Services Commissioner in Coimisiún na Meán (its domiciled authority).
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Irish Government has designated Coimisiún na Meán (CnaM) as Ireland’s Digital Services Coordinator (DSC). However, at the time of this audit’s completion there have been no independent third parties authorised, and subsequently no requirements to satisfy.

The Audited Provider has a small number of dedicated staff assigned to the operational delivery of this obligation, at such time as the requirements manifest themselves. Financial, governance and resource considerations have been given to the potential scale, which at this stage are too early to forecast given the lack of germane data points available.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Awareness of the current progress on DSC approval and appointment of Out Of Court Dispute Settlement bodies provided the baseline for the discussion, in that none have yet been appointed by CnaM and therefore the Obligation has never been invoked. Despite this, the Audited Provider was asked to substantiate internal progress, related planning and strategy, and any existing vehicles through which the Obligation would be provided.

Through an objective and investigative interview with an employee having sole direct responsibility for the establishment and operation of the process(es) supporting this Obligation, the Auditing Organisation satisfied itself as to the extent of preparatory work completed and readiness to respond to progress, which is currently relying upon the DSC. Asked about potential obstacles that might restrict or otherwise constrain progress, the Audited Provider supplied details of planned reviews around scale and impact which provided reasonable assurance that all near-future tasks have been considered and prepared for.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 22.1 - Trusted flaggers

Providers of online platforms shall take the necessary technical and organisational measures to ensure that notices submitted by Trusted Flaggers, acting within their designated area of expertise, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
<p>The process that the Audited Provider has created to accommodate Trusted Flagger Reports requires manual labelling by the Trusted Flagger at the point of reporting. If the Report is <i>not</i> manually labelled, it is <i>not</i> prioritised and is treated in the same manner as all other reports.</p> <p>The page located in the X Help Center at https://help.x.com/en/forms/dsa/report states that trusted flaggers should use X's Legal Submissions Site. During interview, X stated that this was an error and needed to be removed. This text has been present since the page was updated and remains so at the time of audit report creation.</p> <p>RECOMMEND: Ensure that within the ATT Case Management tool, the [TRUSTED FLAGGER] tag is applied to all Trusted Flagger reports and clearly visible to all agents.</p> <p>Remove the identified error from the service information.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The process that the Audited Provider has created to accommodate Trusted Flagger Reports requires manual labelling by the Trusted Flagger at the point of reporting. If the Report is not labelled, it is not prioritised and is treated in the same manner as all other reports. While this does not detract from the processing of a legitimate report from a trusted source, it bypasses the purpose of this requirement and must be addressed prior to the expected reports being submitted as Trusted Flaggers are appointed.

No evidence was available to show that the 'Trusted Flagger' label in the [REDACTED] tool is visible as a priority requirement for review. Additionally, this Audit has not seen where the 'Trusted Flagger' tag will be visible in the [REDACTED] tool. Neither suggests non-compliance, but this Audit was not able to reasonably satisfy itself as to how Trusted Flaggers will be highlighted in the case handling tool.

The page located in the X Help Center at <https://help.x.com/en/forms/dsa/report> states that trusted flaggers should use X's Legal Submissions Site. During interview, X stated that this was an error and needed to be removed. This text has been on the webpage since it went online and still remains. This Audit considers the error to be superficial at this time, given that no Trusted Flaggers have yet been assigned, but urge that it is remediated prior to becoming material.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance. Process details were used as the baseline for understanding how the Audited Provider meets the requirement.

In a Subject Matter Expert workshop, X explained that [REDACTED] so that agents can see that the report comes from a trusted source.

The Audit was unable to review evidence of submitted reports as there are currently no parties designated as Trusted Flagger, reducing the opportunity for substantive testing. Currently, the process does rely on submitters self-identifying, which reduces the level of assurance that every submission will be given priority. However, where the label is recorded appropriately, this Audit is satisfied to a reasonable level that the obligation will be met.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 22.6 - Trusted flaggers

Where a provider of online platforms has information indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in Article 16, including information gathered in connection to the processing of complaints through the internal complaint-handling systems referred to in Article 20(4), it shall communicate that information to the Digital Services Coordinator that awarded the status of trusted flagger to the entity concerned, providing the necessary explanations and supporting documents.

Upon receiving the information from the provider of online platforms, and if the Digital Services Coordinator considers that there are legitimate reasons to open an investigation, the status of trusted flagger shall be suspended during the period of the investigation. That investigation shall be carried out without undue delay.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

No Trusted Flaggers have yet been designated, so this Audit has no historical evidence to be able to confirm compliance with this obligation. This Audit confirmed that the Audited Provider has a tool which will track Trusted Flagger reports.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial information regarding compliance with this obligation was collected through written attestation, noting again that no information, evidence or requirement has yet manifested for the Audit to review.

The Audit is satisfied that this process exists and has a reasonable level of assurance that systems are in place to meet this obligation at the point that it is required.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

This Audit confirmed that the Audited Provider has a tool which will track Trusted Flagger reports. The Audited Provider were not able to confirm whether this tool can or will be used to track submissions for repeatedly unfounded reports, citing that this had not happened to date given the nascent state of this obligation.

SECTION D.1 – Audit conclusion for Obligation – Article 23.1 – Measures and protection against misuse

Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the provision of their services to recipients of the service that frequently provide manifestly illegal content.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
The transparency report details suspensions for Intellectual Property infringements but does not detail which other types of manifestly illegal content has resulted in account suspension as these are blended with other policies and categories of content.
RECOMMEND: Develop and document a procedure, akin to that used for manifestly unfounded complaints, for monitoring and determining the suspension or termination of services for users who repeatedly share manifestly illegal content.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit observed that of the material evidence reviewed, all of it related to unfounded reports and complaints. Further evidence was requested of actions taken against users repeatedly posting illegal content, but none was forthcoming. While the Audited Provider’s Terms of Service do cover a broad and comprehensive number of categories which would collect illegal content, and those Terms of Service are reviewed primarily, it does not seem reasonable to accept that no single case of illegal content made it past the Terms of Service review.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit flagged one observation, specifically that it is unclear what happens if a user frequently shares manifestly illegal content, as all of the evidence provided was relevant to manifestly unfounded reports and complaints. While this does not mean that the requirement is absent of this obligation, it is necessary to provide the information so that a better level of assurance can be achieved.

Data and process information was reviewed and the process of collection through to reporting understood to a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 23.2 – Measures and protection against misuse

Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints submitted through the notice and action mechanisms and internal complaints-handling systems referred to in Articles 16 and 20, respectively, by individuals or entities or by complainants that frequently submit notices or complaints that are manifestly unfounded.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
It is unclear how X monitor the behaviour of accounts prior to and following a suspension sanction.
RECOMMEND: Ensure that there is an appropriate process and criteria for monitoring accounts with known violations. This should include clear definitions of change in behaviour and criteria for suspension.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

X have a process in place to consider frequently submitted notices or complaints that are manifestly unfounded. This process consists of providing the user with a warning, and if the behaviour does not change, the user is then temporarily suspended for 90 days. If, after these 90 days, there is still no change in the behaviour, the account will be permanently suspended. Not to preclude the presence of an [REDACTED] process, it is unclear how X monitor the behaviour of the account prior to and following the suspension [REDACTED]

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

X suspends users for sharing manifestly illegal content or abusing complaint mechanisms, which it enforces primarily through its Terms of Service. Written details were provided regarding steps on how actions are enforced. Reasonable levels of assurance were reached on the process in place and the ability to warn, suspend and restore users.

This Audit could not reach a material level of assurance with regard to the monitoring of accounts with imminent cause for suspension or, notably, those that have been restored following enforcement action. This requires a more robust process.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Substantive testing of process	Due to circumstances beyond the control of this Audit, it was not possible to validate this process through substantive testing.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 23.3 – Measures and Protection against Misuse

When deciding on suspension, providers of online platforms shall assess, on a case-by-case basis and in a timely, diligent and objective manner, whether the recipient of the service, the individual, the entity or the complainant engages in the misuse referred to in paragraphs 1 and 2, taking into account all relevant facts and circumstances apparent from the information available to the provider of online platforms. Those circumstances shall include at least the following:

- a) the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame;
- b) the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame;
- c) the gravity of the misuses, including the nature of illegal content, and of its consequences;
- d) where it is possible to identify it, the intention of the recipient of the service, the individual, the entity or the complainant.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
<p>The proportion of complaints submitted that are manifestly unfounded is based on the entire population of reports in the EU or Member State, which provides a scalability challenge when identifying malicious reporters as opposed to well-intentioned reporters who reviewing agents disagree with.</p> <p>While we are aware of the process to review potential 'bad actor' users, no evidence has been provided relating to actions taken against users who manifestly and repeatedly share illegal content, including each of the factors requiring consideration in said process, specifically those referred to within Art 23.3(c) and (d).</p> <p>RECOMMEND:</p> <p>Utilise the whole month of data when determining whether a reporter has submitted a significant number of unfounded reports.</p> <p>Use the relative proportion of manifestly illegal content or manifestly unfounded notices against the user's total number of items of information provided or notices submitted within a given time frame – not of the entire population.</p> <p>Maintain data on actions taken against users who manifestly and repeatedly share illegal content. To include:</p> <ul style="list-style-type: none"> • the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame • the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame • the gravity of the misuses, including the nature of illegal content, and of its consequences • where it is possible to identify it, the intention of the recipient of the service, the individual, the entity or the complainant.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit was satisfied that an intent to meet this obligation was obvious from the processes reviewed and discussed. However, it was unable to reasonably satisfy itself as to full compliance with parts (c) and (d) of this obligation.

Further consideration of the process to analyse and report data through the Transparency Report revealed additional concerns, again none of which materially affected compliance but manifested scope for improvement. [REDACTED]

[REDACTED]

[REDACTED]

While this Audit recognizes the potential for enhanced guidance from the Commission, it is important to note that the legislation is quite new. Consistent use of metrics across all providers' Transparency Reports would offer a more comprehensive systemic view. As compliance evolves, the Commission may consider providing additional guidance to maximize the value of these reports.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, which provided a full explanation of the process for deciding upon and actioning suspensions.

Subject Matter Interviews and subsequent items of evidence were then examined to assess compliance with the significant detail of content in this obligation. Further, it was clear that while a number of items are fully compliant, this Audit was unable to reasonably satisfy itself as to full compliance with parts (c) and (d) of this obligation.

Further consideration of the process to analyse and report data through the Transparency Report revealed further concerns; again, none of these materially affected compliance, but they manifested scope for improvement.

[REDACTED]

This Audit reached a reasonable level of assurance that the necessary processes exist to meet this requirement, but some areas were identified with clear scope for improvement.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 23.4 – Measures and protection against misuse

Providers of online platforms shall set out, in a clear and detailed manner, in their terms and conditions their policy in respect of the misuse referred to in paragraphs 1 and 2, and shall give examples of the facts and circumstances that they take into account when assessing whether certain behaviour constitutes misuse and the duration of the suspension.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, and was considered primarily against the public information describing the elements of this obligation on the Audited Providers website.

There is a 'Misuses of the Services' section in the Terms of Service, but it relates to unauthorised physical access of the infrastructure. This section does not address misuse as is stated in the obligation (i.e. sharing frequently manifestly illegal content or frequently submitting manifestly unfounded notices and complaints).

While Terms of Service and other conditions are stated and provided in detail to consumers, the Audited Provider is obliged to give examples of the facts and circumstances that they take into account when assessing whether certain behaviour constitutes misuse and the duration of any subsequent suspension. While the examples and circumstances are not provided as an exhaustive list, this Audit is satisfied that the Audited Provider meets all the requirements of this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts. Specifically, the particular section of the Terms of Service was examined for demonstrable evidence.

Although the detail is provided in what may be subjectively regarded as a fragmented and sometimes unclear way, objective assessment demonstrated the necessary elements to be present in the Terms of Service and therefore this Audit was able to achieve the required level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 24.1 - Transparency reporting obligations for providers of online platforms

In addition to the information referred to in Article 15, providers of online platforms shall include in the reports referred to in that Article information on the following:

- (a) the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures, as well as the share of disputes where the provider of the online platform implemented the decisions of the body;
- (b) the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.

1. Audit Conclusion:

Audit Conclusion
Negative
The Transparency Report does not refer to any unfounded notices or unfounded complaints, subsequently failing to meet Art.24.1(b).
<p>RECOMMEND:</p> <p>Update future Transparency Reports to distinguish between suspensions enacted for the provision of;</p> <ul style="list-style-type: none"> • manifestly illegal content, • the submission of manifestly unfounded notices, and • the submission of manifestly unfounded complaints.

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

Given that the requirements in this article are binary (they either exist or do not), the audit criteria was limited to determining whether the transparency report contained the details as laid out in the Article.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The obligation set through 24.1(a) is not yet active, as outlined in this Audit’s prior detail of compliance with Article 21 in this report.

Relevant to 24.1(b), the Audited Provider has not included the number of suspensions imposed pursuant to Article 23 in their Transparency Report in a way that distinguishes between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.

In the first version of the 2023 Transparency Report, there were zero actions taken for manifestly unfounded reports or complaints or manifestly illegal content. This figure suggested an error in recording, moderating or reporting, given the volume of reports submitted. However, this Audit was unable to ascertain the root cause and in the latest version of the report in 2024 there is no reference to this metric

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

August 2023 - August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Compliance was specifically considered from the perspective of existence. Existence being defined by the presence or not of the required elements in the Transparency Report, including the presence of the number of disputes submitted to the out-of-court dispute settlement bodies, the outcomes of the disputes, and the median time to complete the procedures. Existence also included the presence of the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices, and the submission of manifestly unfounded complaints.

The Audit reached an absolute level of assurance that the information required was absent, and therefore found this obligation to be non-compliant.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

During the audited period, the Transparency Report was updated through a new version released in April 2024. The audit analysis considered both this new version and the previous version, published November 2023.

7. Other relevant observations and findings:

Whilst Article 21 is not in force, in no place within the Transparency Report does it refer to the number of disputes submitted to the Out of Court Dispute Settlement bodies referred to in Article. Given the gap at both ends of this observation, this Audit considers the assessment of Article 24.1(a) to have No Conclusion.

SECTION D.1 – Audit conclusion for Obligation – Article 24.2 - Transparency reporting obligations for providers of online platforms

By 17 February 2023 and at least once every six months thereafter, providers shall publish for each online platform or online search engine, in a publicly available section of their online interface, information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation. However, 5 months of data was initially omitted from the November 2023 Transparency Report due to a technical issue.
RECOMMEND: The November 2023 Transparency Report be updated with the missing data through an annexed update.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The November 2023 Transparency Report states that the AMARS only covers 19 September 2023 - 27 October 2023. The Audited Provider states that there was a technical issue which prevented the reporting of the full six months of data.

The updated Transparency Report (April 2024) contains all data for period of 21 October 2023 through 31 March 2024.

This Audit has checked and verified that information is available retrospectively through a dedicated tool, and this is used to provide on-demand updates.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Compliance was specifically considered from the perspective of existence. Existence being defined by the presence or not of the required elements in the Transparency Report, including the presence of the number of disputes submitted to the out-of-court dispute settlement bodies, the outcomes of the disputes, and the median time to complete the procedures. Existence also included the presence of the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices, and the submission of manifestly unfounded complaints.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

During the audited period, the Transparency report was updated through a new version released in April 2024. The audit analysis considered both this new version and the previous version, published November 2023.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 24.3 - Transparency reporting obligations for providers of online platforms

Providers of online platforms or of online search engines shall communicate to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, the information referred to in paragraph 2 [24.2], updated to the moment of such request. That Digital Services Coordinator or the Commission may require the provider of the online platform or of the online search engine to provide additional information as regards the calculation referred to in that paragraph, including explanations and substantiation in respect of the data used. That information shall not include personal data.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has a process in place that is used to respond to DSC and Commission requests to provide up-to-date AMARS data. This is performed at a technical level through a live dashboard that tracks this metric constantly to generate a regular, scheduled report. This Audit was provided with a live demonstration and satisfied itself that historical and log data confirmed compliance with this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

The Audited Provider provided a guided demonstration of the dashboard tool that tracks this metric constantly to generate a regular, scheduled report. This Audit was satisfied to a high level of assurance that this figure could be generated on demand if required, and that historical and log data confirmed compliance with this obligation.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
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Not Applicable	
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6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 24.5 - Transparency reporting obligations for providers of online platforms

Providers of online platforms shall, without undue delay, submit to the Commission the decisions and the statements of reasons referred to in Article 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission. Providers of online platforms shall ensure that the information submitted does not contain personal data.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has a process in place that is used to provide regular SOR data. This is performed at a technical level and generates hourly scheduled transmissions. The process includes multiple checks to ensure that the information submitted does not contain personal data.

This Audit was provided with a live demonstration and satisfied itself that historical and log data confirmed compliance with this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

The Audited Provider provided a guided demonstration of the dashboard tool that tracks this metric constantly to generate a regular, scheduled report. This Audit was satisfied to a high level of assurance that this figure could be generated on demand if required, and that historical and log data confirmed compliance with this obligation.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 25.1 – Online interface design and organisation

Providers of online platforms shall not design, organise or operate their online interfaces in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions.

1. Audit Conclusion:

Audit Conclusion
Negative
X have not implemented sufficient controls to prevent the design of their online interface in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions.
<p>RECOMMEND:</p> <p>Implement an established, detailed and repeatable process for identifying dark patterns in new products as part of the [REDACTED] process. The process should consider the inclusion of specific steps such as:</p> <ul style="list-style-type: none"> • Education • Continuous research • Define common dark patterns • Step by step process to define what to look for in each type of dark pattern • Focus Groups • User feedback • QA checks

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality

assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

The planned substantive testing was reduced due to a lack of the availability of identified Subject Matter Expert resources that were necessary to inform the testing team.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider’s platform provides clear descriptions of the available options and the facility to make selections, with a neutral presentation of the available options.

It is the opinion of this Audit that X have not implemented sufficient controls to prevent the design of their online interface way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions. X have also operated in a manner which allows for the deception and the manipulation of the recipients.

X have a process in place which includes as step for ‘check for dark patterns’ – this only includes definitions of different dark patterns and does not specify any methodology in the identification of dark patterns. Further investigation suggested that that dark pattern recognition is manual, and subsequently prone to inconsistency and omission.

Further evidence provided included a high-level set of considerations for identifying dark patterns, but again did not meet the required detail for an established and repeatable process to prevent the manipulative or deceptive design of the platform.

Where examples of relevant assessments were shared, it was not possible to confirm that what was shown matched the process described in documentation due to redaction, and when asked under interview X representatives were unable to provide any detail on the specific criteria for identifying dark patterns.

Interviews and document review were carried out to assess the risk assessment and review processes in place for Article 25. A risk assessment process was described and, to some extent, supported by documentation. The documentation provided gave evidence of previous risk assessments being carried out but did not describe the specific requirements of the risk assessment, to establish that design choices are compliant with Article 25.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted text block]

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's process to meet this obligation, and a number of follow-up sessions both in writing and in person to discuss detail. A phase of substantive testing was then used to further inspect areas of concern or where reasonable levels of assurance could not be reached.

Substantive testing was conducted on the platform, including;

- user account creation,
- browsing and searching content,
- observing notifications presented to the user,
- user profile settings,
- tiered subscription options, and
- user settings and preferences.

The Audit satisfied itself, primarily by testing specific user interactions with online interfaces, that the interfaces do not show any obviously deceptive or manipulative design to the where the user is navigating the platform, receiving notifications and making choices. The Audit also verified that there is a governance process in place which considers the requirements of the DSA when interfaces are modified or replaced.

The design and organisation or operation of the online interfaces do not appear to distort or impair the ability to make free and informed decisions. However, control testing was discussed and the Audit could not satisfy itself that the necessary controls were being employed to ensure that this is by design. Specifically, the Audited Provider is aware of the potential for 'dark patterns' and provided Subject Matter Expertise that demonstrated individual awareness and competence, but the absence of any structured processes or detection criteria manifests a control gap which cannot provide assurance as to the immediate or future prevention of these risks as required by the obligation.

Given that assurance was reached as to the apparent absence of a control environment to safeguard this obligation, the Audit must record a conclusion of non-compliance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Controls supporting this obligation	The Audit was not able to complete substantive testing due to a lack of the availability of identified Subject Matter Expert resources that were necessary to inform the testing team.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

It is apparent from the various pieces of evidence and walkthroughs provided that the same key people are involved in each process, which may flag as a resource risk indicator.

SECTION D.1 – Audit conclusion for Obligation – Article 25.2 – Online interface design and organisation

The prohibition in paragraph 1 [25.1] shall not apply to practices covered by Directive 2005/29/EC or Regulation (EU) 2016/679.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

No deviation from this obligation was observed during this audit, nor was any evidence found to indicate any likelihood of non-compliance.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

This Audit was satisfied that the Audited Provider is very aware of its obligations relating to GDPR and makes provision to consider them with respect to this obligation.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 26.1 – Advertising on online platforms

Providers of online platforms that present advertisements on their online interfaces shall ensure that, for each specific advertisement presented to each individual recipient, the recipients of the service are able to identify, in a clear, concise and unambiguous manner and in real time, the following:

- (a) that the information is an advertisement, including through prominent markings, which might follow standards pursuant to Article 44;
- (b) the natural or legal person on whose behalf the advertisement is presented;
- (c) the natural or legal person who paid for the advertisement if that person is different from the natural or legal person referred to in point (b);
- (d) meaningful information directly and easily accessible from the advertisement about the main parameters used to determine the recipient to whom the advertisement is presented and, where applicable, about how to change those parameters.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
Information about the main parameters used to determine the recipient of an advertisement, and how to modify or influence them, requires not clear clearer and more specific language.
<p>RECOMMEND:</p> <p>Vocabulary should be revised to avoid indefinite reasoning, for example: ‘You <u>are</u> seeing this ad’ rather than ‘You <u>might</u> be seeing this ad’.</p> <p>X should include more of the main applicable ad targeting products in explanatory information, for example; keywords, follower look-alikes, language, interests, gender.</p>

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

Attestation provide states that X marks all of its paid advertisements by prominently displaying the words “ad” or “promoted” to the user:

- In posts on the user’s timelines, in replies, in profiles, and in search, the “Ad” marking is in the top right corner of the post;
- For pre-roll video ads, the video is marked “Ad” in the bottom left corner of the video in white text with a black background;
- For carousel video ads, the bottom of the content contains the advertiser’s post and the word “Ad” on the right side of the post;
- For other ad inventory on X, such as trends takeovers, the ad is marked “promoted by” or “Ad”

Samples provided and viewed during testing showed that posts are clearly marked as an advert for users to see. This Audit agrees that this method is clear, concise and unambiguous in real time, as it clearly states a post is an ad whilst you are viewing it, although the inconsistency of label placement is not ideal.

However, information about the main parameters used to determine the recipient of an advertisement, and how to modify or influence them, is neither clear nor unambiguous. Summary information is shared, but it is not explicit and is not clear in terms of how to adjust visibility (accepting that it is not possible to adjust the recommender algorithm itself, not to have one per user).

Related to this, the Audit observed significant use of passive language. As a specific example, when stating the legal person who paid for an ad, you are told, “You might be seeing this ad because Fundación “la Caixa’ wants to reach....” As opposed to using clearer language like, “This ad is funded by Fundación “la Caixa” and presented by CaixaForum who want to reach....”

The Audit is broadly satisfied that the Audited Provider meets all the requirements of this obligation, but there is scope for improvement in clarity.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit noted that the requirements are inherently evidence-based and compliance can be demonstrated through documented evidence. Analysis of samples following Subject Matter Expert explanations provided the Audit with the necessary information upon which to base assurance. Specifically, that there are different ways to get information about what parameters and user information are used to recommend ads. For example, information is shown in the "Why this ad?" window on the platform, or a request of user data can be obtained from X by requesting a "Your X data" dump. A sample set of these artefacts was recorded as evidence.

Testing routines generated a range of samples, providing consistent observations around the need for more specific language in order to provide clarity.

A reasonable level of assurance was reached that the Audited Provider fulfils the requirements of this obligation, with recommendations made to address the need for clarity.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
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Not Applicable	
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6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 26.2 – Advertising on online platforms

Providers of online platforms shall provide recipients of the service with a functionality to declare whether the content they provide is or contains commercial communications.

When the recipient of the service submits a declaration pursuant to this paragraph, the provider of online platforms shall ensure that other recipients of the service can identify in a clear and unambiguous manner and in real time, including through prominent markings, which might follow standards pursuant to Article 44, that the content provided by the recipient of the service is or contains commercial communications, as described in that declaration.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
X do not have any means of detecting commercial content on the platform that has not been appropriately labelled, and instead there is a reliance upon users to report posts they believe contain commercial content via the side menu on the post. X are currently in the process of developing a dedicated space to report undisclosed paid partnerships where if reported content is found to have commercial content, the post will be bounced (paused) until the user has updated it with the required marking. Again, this relies upon user reporting.
<p>RECOMMEND:</p> <p>X to continue developing a dedicated space to report undisclosed paid partnerships where if reported content is found to have commercial content.</p> <p>X to consider the possibility of providing a functionality for users to click a button to show a ‘Commercial Content’ tag on posts, where the ‘Ad’ tag normally appears, when users are posting commercial content. This provides an additional layer of oversight.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality

assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, and to understand the controls and processes in place to enforce the requirement. A Subject Matter Expert interview was employed to clarify the understanding of the Audit and to ask further questions.

It is the opinion of this Audit that X do not have any means of detecting undeclared commercial content on the platform, and instead that there is a reliance upon users to report posts they believe contains commercial content via the side menu on the post.

X are currently in the process of developing a dedicated space to report undisclosed paid partnerships where if reported content is found to have commercial content, the post will be bounced (paused) until the user has updated it with the required marking. Again, this relies upon user reporting, which should be one of a number of controls rather than the sole solution.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

X's Paid Partnerships Policy requires users who post organic, non-promoted content that contains commercial communications to clearly and prominently disclose its commercial nature through the use of hashtags. For example, "#ad", "#paidpartnership", "#sponsored". These hashtags allow other users to clearly identify in real time the commercial nature of this content.

The Audit found the use of hashtags clear and unambiguous, provided in real time and prominent on the platform. It did raise the potential gap of users not appropriately labelling content (either intentionally, inadvertently or by omission) and observed that the Audited Provider has no automated capability to detect and address these issues.

As with most of the features on the platform, X has confirmed that users are able to report posts they believe contains commercial content via the side menu on the post. X are currently in the process of developing a dedicated space to report undisclosed paid partnerships. If the reported content is found to have commercial content, the post will be paused until the user has updated it with the required labels.

The Audit satisfied itself with the obligation being met to a reasonable level of assurance, noting the recommendation to strengthen controls around identifying and correcting incorrect labelling.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 26.3 – Advertising on online platforms

Providers of online platforms shall not present advertisements to recipients of the service based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using special categories of personal data referred to in Article 9(1) of Regulation (EU) 2016/679.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

The planned substantive testing was reduced due to a lack of the availability of identified Subject Matter Expert resources that were necessary to inform the testing team.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit is satisfied that the Audited Provider does not purposely collect special categories of personal data and prevents advertisers from using special categories of data to target users by use of a denylist.

If Product Counsel and PDP identify product changes which relate to sensitive categories of data, they will contact the product team and conduct a DPIA. They will address identified risks to ensure compliance with applicable privacy laws.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[Redacted]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit is satisfied through evidence provided that special categories of data are not purposefully collected by X, other than for biometrics used for account verification where a third party solution is used. Further, X uses a combination of denylists and label lists to remove terms that may be used to attempt to target a demographic based on sensitive data.

X further attested that should Product Counsel become aware of any change which may affect the use of sensitive category data, they instigate a discussion with the relevant product team, conduct a Data Protection Impact Assessment (when required), and address the risks to ensure compliance with applicable privacy laws.

This Audit was satisfied to a high level of assurance that the Audit Provider satisfies this obligation.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Controls for special categories of data - testing	This Audit was only provided with a small sample of the denylist, which was considered legally privileged. Further, this Audit was not able to fully substantiate the process and evidence through a full testing program.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 27.1 – Recommender system transparency

Providers of online platforms that use recommender systems shall set out in their terms and conditions, in plain and intelligible language, the main parameters used in their recommender systems, as well as any options for the recipients of the service to modify or influence those main parameters.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
<p>The main parameters used in recommender systems are not adequately represented in the Terms and Conditions. The information about the recommender system is within the Rules and Policies page, which is defined as part of the User Agreement, although it is linked several times throughout the Terms of Service.</p> <p>Detail on the parameters on the Rules and Policies page is high-level and passive in tone, and uses examples of parameters rather than comprehensively listing or otherwise describing the parameters used.</p>
<p>RECOMMEND: Whilst X has made the recommender algorithms publicly accessible, X should ensure that Terms and Conditions include clear and understandable explanations on the parameters used within the recommender systems.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

The planned substantive testing was reduced due to a lack of the availability of identified Subject Matter Expert resources that were necessary to inform the testing team.

c. Results of the audit procedures, including any test and substantive analytical procedures:

Publicly available information and Terms of Service were reviewed for reference to the parameters and options used in recommender systems. Terms of Service were found to not contain information on the recommender systems parameters and options but did refer several times to information presented in the Rules and Policies section of the website.

In the Rules and Policies section, the recommender systems are described in plain and intelligible language, including where the different recommender systems are used to select and prioritise content to display to the user and how the user can modify and influence the recommendations made. Detail on the parameters is high-level and uses examples of parameters rather than comprehensively listing or otherwise describing the parameters used.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Terms of Service and linked Rules and Policies content provided on the website were reviewed and compared to internal technical documentation of recommender systems to check for consistency and accuracy of information made available to users.

There is no information about the recommender systems directly in the Terms of Service, but it is accessed through the Rules and Policies section. Dedicated recommender system blog pages detail how the recommenders work and generally how each one decides what to show users.

This Audit noted that this obligation surfaced an on-going legislative concern around content recommenders and ads recommenders. For the purpose of clarity, assurance was sought on the former given that the latter presents a range of conflicts and issues between advertising and profiling.

With regard to compliance, this Audit was satisfied to a reasonable level of assurance that the information required by this obligation is present, but clarity should be provided where there is scope for improvement.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 27.2 – Recommender system transparency

The main parameters referred to in paragraph 1 shall explain why certain information is suggested to the recipient of the service. They shall include, at least:

- (a) the criteria which are most significant in determining the information suggested to the recipient of the service;
- (b) the reasons for the relative importance of those parameters.

1. Audit Conclusion:

Audit Conclusion
Negative
<p>The recommender system information in the Rules and Policies webpage does not clearly detail which criteria are most significant in determining the information suggested to the recipient of the service, nor the reasons for the relative importance of the parameters.</p>
<p>RECOMMEND:</p> <p>Within each of the recommender system resources which are held in the rules and policies webpage, X should state that the criteria most significant within light ranking is:</p> <ul style="list-style-type: none"> • How much have users on the platform engaged with the post; • How much has the user in question engaged with the post’s author; • How credible is the post’s author in general. <p>Given that heavy ranking has no weights assigned to each parameter, X should make this clear. Instead, X should state that [REDACTED]</p> <p>[REDACTED]</p> <ul style="list-style-type: none"> • [REDACTED]

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The information presented in Rules and Policies, and referred to within the Terms of Service, which describes recommender systems does not include description of the criteria which are most significant in determining the information suggested to the recipient of the service. That information was reviewed as well as internal documentation to gain an understanding of the relative importance of the parameters. It was noted that the relative importance of parameters may not be static or continuous, due to the nature of the analytical models used by the recommender systems.

The information presented in Rules and Policies, and referred to within the Terms of Service, which describes recommender systems does not include description of the reasons for the relative importance of parameters used by the recommender systems. Detail on the relative importance of the parameters or analysis conducted to determine the same was not provided. It was noted that the reasons for the relative importance of parameters may not be static or continuous, due to the nature of the analytical models used by the recommender systems.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Detail on the relative importance of the parameters or analysis conducted to determine the same was not provided as evidence to support compliance. Internal documentation describing recommender systems parameters was also reviewed and further information was requested to describe analysis done on the parameters to support the relative importance, which was also not provided. These omissions challenged the ability for this Audit to reach a reasonable level of assurance.

In light of the Audited Provider's inability to provide positive assurance for positive findings, and of reasonable assurance with regard to negative findings, this audit must record a negative conclusion.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 27.3 – Recommender system transparency

Where several options are available pursuant to paragraph 1 for recommender systems that determine the relative order of information presented to recipients of the service, providers of online platforms shall also make available a functionality that allows the recipient of the service to select and to modify at any time their preferred option. That functionality shall be directly and easily accessible from the specific section of the online platform’s online interface where the information is being prioritised.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

Recommender systems documentation was reviewed to verify the different recommender systems and the options that are made available to users, and where those are made available. This was found to be in-line with what is presented on the online interface and satisfies the Obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[Redacted]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

August 2023 - August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Detail provided confirmed that users are able to modify the experience they receive via the recommender systems. The ‘How to control your X experience’ pages provide instructions on how to modify and change the appropriate settings.

The satisfactory review of evidence in this regard provided this Audit with a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 28.1 – Online protection of minors

Providers of online platforms accessible to minors shall put in place appropriate and proportionate measures to ensure a high level of privacy, safety, and security of minors, on their service.

1. Audit Conclusion:

Audit Conclusion
Negative
Insufficient controls exist around age verification. X regards initial user input as valid, unless presented with evidence to the contrary. As such, it is reasonable to surmise that there is a high and inadequately controlled risk of minors misrepresenting their age and being presented with inappropriate content.
<p>RECOMMEND:</p> <p>X needs to implement more controls with regard to privacy, safety, and security of minors, on their service. There must be specific controls for the protection of minors, namely:</p> <ul style="list-style-type: none"> • A strong age verification process must be in place. Age verification tools which are dependent upon user input and comparing a particular individual against a trusted database of information and age estimation must be utilised. Frameworks such as IEEE 2089.1 Standard for Online Age Verification, UN Convention on the Rights of the Child (UNCRC) and 5Rights can be utilised to improve the controls in place. • Following this, more controls need to be implemented regarding the tagging and filtering of content for minors. A stricter definition of sensitive and inappropriate content is necessary to protect minors from exposure to harmful material. • More online material to provide support and information about the online safety of minors.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality

assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The audit has found insufficient evidence of privacy, safety, and security measures in place to protect minors. Specifically, the Audit validated several general controls, but the majority are not particular to minors.

Insufficient controls exist around age verification. X regards initial user input as valid, unless presented with evidence to the contrary. As such, it is reasonable to surmise that there is a high and untreated risk of minors misrepresenting their age and being presented with inappropriate content.

This Audit is aware of processes in place to ‘off-board’ anyone below the permitted age, together with a follow-up process to have a parent attest to their age at such time as they become eligible to use the platform. This process was considered to be robust, effective and appropriate for purpose.

It is noteworthy that age verification is an industry-wide issue that is challenging all providers, but nonetheless this obligation cannot be satisfied with the current solution in place.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted text block containing multiple lines of blacked-out information]

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Substantial evidence and Subject Matter Expert testimony was acquired given the scale and complexity of this obligation. Of particular consideration was whether the specific requirement being made in respect to minors implied a responsibility to ensure that a reasonable amount of age assurance takes place, noting the relief provided by Art. 27.3 in this regard.

This Audit considered such assurance to be materially linked to the overall level of assurance reached in this obligation.

Reviewed in totality, insufficient control information was demonstrated to provide a reasonable level of assurance in regard to the protection in place for users below the age of consent. Further, the explicit practice by the Audited Provider to employ user-attestation as the sole source of age assurance was considered insufficient and of a high likelihood to undermine the requirement to protect minors.

Given this Audit's inability to reach a reasonable level of assurance for compliance, but confidence in the presence of control risk which may result in non-compliance, a negative conclusion was recorded.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 28.2 – Online protection of minors

Providers of online platforms shall not present advertisements on their interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using personal data of the recipient of the service when they are aware with reasonable certainty that the recipient of the service is a minor.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
This Audit is satisfied that X does not advertise to those users that it designates as minors, but per [28.1] that X does not take sufficient steps to ensure with reasonable certainty that the undesignated user population is for advertising.
RECOMMEND: X to implement more appropriate age verification to ensure that they are aware with reasonable certainty which recipients of the service are minors to prevent the presentation of advertisements on their interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using personal data.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation and media supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

X does not display advertisements to minors on their platform. Consequently, they do not engage in personalized advertising based on profiling users under 18, as defined by Article 4, point (4) of Regulation (EU) 2016/679.

Age verification is crucial for ensuring that advertisements are shown only to users who are legally eligible to receive them. Without age verification, there is a risk that advertisements may be presented to users who are not minors.

The Audit is satisfied that X does not advertise to users explicitly identified as minors. However, as noted in [28.1], X does not take sufficient measures to verify that users who are not designated as minors are indeed eligible to receive advertising.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence was considered regarding the absolute block on ads content being recommended to minors. This underpins the requirement at an absolute level, providing a high level of assurance, although the conclusion of 28.1 also provides relevance to this obligation.

This Audit is satisfied to a high level of assurance that X does not advertise to those users that it knows to be minors but cannot currently be confident that the remaining user population is verified as being above the age of consent, and therefore eligible for advertising.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 28.3 – Online protection of minors

Compliance with the obligations set out in this Article shall not oblige providers of online platforms to process additional personal data in order to assess whether the recipient of the service is a minor.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No Recommendations

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation and media supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit is satisfied that X processes personal data only when there is reasonable suspicion of a violation of the Terms of Service related to age restrictions., and at that point may do so through diligence rather than obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Discussion and evidential review of age verification processes along with relevant Subject Matter Expert testimony confirmed to a reasonable level of assurance that the Audited Provider understands and meets this requirement.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 34.1 – Risk Assessment

Providers of very large online platforms and of very large online search engines shall diligently identify, analyse and assess any systemic risks in the Union stemming from the design or functioning of their service and its related systems, including algorithmic systems, or from the use made of their services.

They shall carry out the risk assessments by the date of application referred to in Article 33(6), second subparagraph, and at least once every year thereafter, and in any event prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article. This risk assessment shall be specific to their services and proportionate to the systemic risks, taking into consideration their severity and probability, and shall include the following systemic risks:

- (a) the dissemination of illegal content through their services;
- (b) any actual or foreseeable negative effects for the exercise of fundamental rights, in particular the fundamental rights to human dignity enshrined in Article 1 of the Charter, to respect for private and family life enshrined in Article 7 of the Charter, to the protection of personal data enshrined in Article 8 of the Charter, to freedom of expression and information, including the freedom and pluralism of the media, enshrined in Article 11 of the Charter, to non-discrimination enshrined in Article 21 of the Charter, to respect for the rights of the child enshrined in Article 24 of the Charter and to a high-level of consumer protection enshrined in Article 38 of the Charter;
- (c) any actual or foreseeable negative effects on civic discourse and electoral processes, and public security;
- (d) any actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors and serious negative consequences to the person’s physical and mental well-being.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
The initial Risk Assessment should have been completed within 4 months of designation as a VLOP. X were designated on 25 April 2023, and fully completed the report in September 2023; a period greater than that which was set, therefore being non-compliant with this obligation during the Audit Period.
RECOMMEND: Engage appropriate program management to ensure that annual Risk Assessments are completed and published by the deadline in August.

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, which was provided along with a full version of the current Risk Assessment dated September 2023.

The Risk Assessment contained substantial explanatory information and Subject Matter Expert interviews provided further clarity as to the decisions made and subsequent assessment, which this Audit found to be based in fact on each element of this obligation.

The initial Risk Assessment should have been completed within 4 months of designation as a VLOP. X were designated on 25 April 2023, and fully completed the report in September 2023; a period greater than that which was set.

The Risk Assessment reflected X services on 31 July 2023 and X communicated the delay to the appropriate authorities, although a response dated 1 September 2023 stated that the report shall be considered incomplete until all approvals and changes have been made to the report. Therefore, X was non-compliant with this obligation during this audit period.

No evidence has been seen by this Audit to suggest that this event may recur, and it is the opinion of this Audit that, aside from this anomaly, the Audited Provider meets the requirements of this obligation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Key to the level of assurance for this requirement is the current TIUC Risk Assessment, dated 2023, which the Audited Provider disclosed proactively as one of the first pieces of audit evidence. Specific, technical discussions were held with Subject Matter Experts who had been involved in the creation of the Assessment, and in the on-going maintenance of risk assessment and mitigation.

This Audit found the approach and detail of the Assessment to be logical, and formed an objective conclusion that the Audited Provider had identified, analysed and assessed systemic risks as required by this obligation.

As a point of accuracy: the Audit noted the failure to provide the Assessment strictly by the date of the requirement, but notes the reasons for the Audited Provider doing so and the transparency with which this was shared with the Commission, as well as noting that no evidence has been seen that suggests this was anything other than circumstance; however, a recommendation has been recorded reflecting this observation.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
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Not Applicable	
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6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 34.2 – Risk Assessment

When conducting risk assessments, providers of very large online platforms and of very large online search engines shall take into account, in particular, whether and how the following factors influence any of the systemic risks referred to in paragraph 1:

- (a) the design of their recommender systems and any other relevant algorithmic system;
- (b) their content moderation systems;
- (c) the applicable terms and conditions and their enforcement;
- (d) systems for selecting and presenting advertisements;
- (e) data related practices of the provider.

The assessments shall also analyse whether and how the risks pursuant to paragraph 1 are influenced by intentional manipulation of their service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with their terms and conditions.

The assessment shall take into account specific regional or linguistic aspects, including when specific to a Member State.

1. Audit Conclusion:

Audit Conclusion
Negative
<p>Whilst there is mention of the required elements within the Risk Assessment, FTI has not seen evidence that these assessments have been conducted in a robust and effective way. Further, for each element there is evidence of non-compliance with the requirement.</p> <p>Additionally, whilst linguistic risks are assessed within the scope of X's available resources, the risk assessments do not explicitly address the potential impact of different languages, word interpretations, or meanings.</p> <p>RECOMMEND: Conduct a full DSA risk assessment against each of the recommender systems to identify systemic risks.</p> <p>X need to clearly define the role of their recommender systems and clarify their role and purpose, ensuring that there is clear segregation should they both be identified as a risk and leveraged as a control:</p> <ul style="list-style-type: none"> • X should also establish metrics for effectiveness to understand the accuracy and precision of the recommender systems where they act as a control. • X need to continuously monitor the risk posed by the recommender systems. <p>X need to conduct a risk assessment on FoSnR and identify the potential systemic risks that may arise from it (and implement relevant controls).</p>

Manipulative actions need to be included in the overall risk assessment to understand the systemic risks they may pose.

Ensure Risk Assessments for Article 34 include all current platform elements

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audit considered each aspect of the obligations in turn, finding issues of non-compliance on each one, namely:

- (a) It is not explicit within the Risk Assessment that recommender systems and other relevant algorithmic systems have been included for each identified risk. As a consequence, the influence of recommender systems on identified risks, and the appropriate mitigation measure (and effectiveness measurements to be taken), are not identified.
- (b) It is not explicit within the Risk Assessment that content moderation systems and other relevant algorithmic systems have been included for each identified risk. As a consequence, the influence of content moderation systems on identified risks, and the appropriate mitigation measure (and effectiveness measurements to be taken), are not identified.
- (c) It is not explicit within the Risk Assessment that content moderation systems have been included for each identified risk. As a consequence, the influence of content moderation systems on identified risks, and the appropriate mitigation measure (and effectiveness measurements to be taken), are not identified.

- (d) It is not explicit within the Risk Assessment that systems for selecting and presenting advertisements have been included for each identified risk. As a consequence, the influence of systems for selecting and presenting advertisements on identified risks, and the appropriate mitigation measure (and effectiveness measurements to be taken), are not identified.
- (e) X states that this assessment is conducted separately to the DSA Risk Assessment. FTI has not seen this document.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audited Provider initially provided a full version of the current Risk Assessment dated September 2023, which formed the basis for each subsequent consideration.

Through a series of objective questions, written and discussed with Subject Matter Experts, this Audit sought assurance as to how the Audited Provider had qualified and quantified risks, decided upon mitigation, and articulated the residual position of risk on the platform.

While this Audit recognised that X does attempt to analyse whether and how the risks pursuant to Paragraph 1 [34.1] are influenced by intentional manipulation of their service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with their terms and conditions, a reasonable level of assurance could not be reached regarding effective analysis and concluded that this process is not robust enough and is not appropriately assessing risks.

For example, some of the risk assessments detail how the ‘Freedom of Speech not Reach’ (FoSnR) concept is treated as an evolution of binary content moderation, with expected benefits pertaining to the reduction of certain systemic risks. However, this positions it as a control rather than a Risk, which positions it in such a way that controls around preventing FoSnR from influencing systemic risks are not naturally identified. It is not clear that FoSnR has been fully evaluated from a systemic risk perspective. "Freedom of Speech" is a risk, "Not Reach" is a control - FoSnR should be assessed as such.

The risk assessments themselves comprise of 3 elements: Inherent Risk, Controls and Residual Risk. Many of the assessments show little (and sometimes no) correlation between elements, to which logical values are initially given and then shown to reduce without any material logic to support the reduction.

As a specific example, on Page 33 of the TIUC Risk Assessment 2023, a risk assessment of the Sale of Illegal Products and Services on X can be found. This assessment itemizes 5 particular (inherent) risks in this category which could transpire and cause harm.

5 ‘Controls’ are listed, not directly related to any specific risk, falling under two broad categories; external/LEA engagement, and reports of historical data. No indication of expected risk reduction or other mitigation was detailed despite the controls being graded as Defined. Subsequently, the risk of the Sale of Illegal Products and Services was halved when stating the ‘Residual Risk’, which was articulated simply as the risk that bad actors could adapt and continue. No risk appetite or tolerance level was stated specific to the Risk.

Further, it is not clear that manipulative actions were considered against any of the systemic risks assessed, but rather than this was done as part of a separate data assessment. It is therefore unclear how the risks assessed were applied in the context of the systemic impacts in the formal Risk Assessment.

Given the above, this Audit recorded a negative finding, and considers the obligation to be non-compliant.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 34.3 – Risk Assessment

Providers of very large online platforms and of very large online search engines shall preserve the supporting documents of the risk assessments for at least three years after the performance of risk assessments, and shall, upon request, communicate them to the Commission and to the Digital Services Coordinator of establishment.

1. Audit Conclusion:

Audit Conclusion
No Conclusion
This Audit was unable to verify that the supporting documents used in systemic risk assessments were retained (or in fact, originally generated and indexed).
RECOMMEND: Record and index all supporting documents used as part of the risk assessment. Ensure that they can be provided as evidence as and when required.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

Following several requests for these documents to be provided, the Audit was not able to review or verify compliance with this obligation, and as it is a binary requirement, must find an outcome of No Conclusion.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

This obligation was considered from the perspectives of existence and content. Existence was defined by the binary presence or otherwise of roles and responsibilities as outlined in the obligations, including the presence of expected content.

Following several requests for these documents to be provided, the Audit was not able to review or verify compliance with this obligation, and, as it is a binary requirement, was unable to reach any material level of assurance regarding compliance with this obligation.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Full obligation.	The Audit requested these documents on several occasions and these requests were not fulfilled. It has therefore not been possible to validate that this obligation is met.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 35.1 – Mitigation of risks

Providers of very large online platforms and of very large online search engines shall put in place reasonable, proportionate and effective mitigation measures, tailored to the specific systemic risks identified pursuant to Article 34, with particular consideration to the impacts of such measures on fundamental rights. Such measures may include, where applicable:

- (a) adapting the design, features or functioning of their services, including their online interfaces;
- (b) adapting their terms and conditions and their enforcement;
- (c) adapting content moderation processes, including the speed and quality of processing notices related to specific types of illegal content and, where appropriate, the expeditious removal of, or the disabling of access to, the content notified, in particular in respect of illegal hate speech or cyber violence, as well as adapting any relevant decision-making processes and dedicated resources for content moderation;
- (d) testing and adapting their algorithmic systems, including their recommender systems;
- (e) adapting their advertising systems and adopting targeted measures aimed at limiting or adjusting the presentation of advertisements in association with the service they provide;
- (f) reinforcing the internal processes, resources, testing, documentation, or supervision of any of their activities in particular as regards detection of systemic risk;
- (g) initiating or adjusting cooperation with trusted flaggers in accordance with Article 22 and the implementation of the decisions of out-of-court dispute settlement bodies pursuant to Article 21;
- (h) initiating or adjusting cooperation with other providers of online platforms or of online search engines through the codes of conduct and the crisis protocols referred to in Articles 45 and 48 respectively;
- (i) taking awareness-raising measures and adapting their online interface in order to give recipients of the service more information;
- (j) taking targeted measures to protect the rights of the child, including age verification and parental control tools, tools aimed at helping minors signal abuse or obtain support, as appropriate;
- (k) ensuring that an item of information, whether it constitutes a generated or manipulated image, audio or video that appreciably resembles existing persons, objects, places or other entities or events and falsely appears to a person to be authentic or truthful is distinguishable through prominent markings when presented on their online interfaces, and, in addition, providing an easy to use functionality which enables recipients of the service to indicate such information.

1. Audit Conclusion:

Audit Conclusion
Negative
X stated that they measure control effectiveness by the volume of content that appears on the platform that should not be there (i.e. a user reported it because X systems did not identify it proactively). No other control effectiveness measures were identified during the audit. As a result, X is unable to confirm that risk mitigation strategies are producing the anticipated reduction in risk.

During the audit, we were unable to validate that X has adapted or applied mitigating measures to their algorithmic systems pertinent to identified risks.

X has implemented a self-attestation approach to attempt to identify the age of the user per Article 35.1(j), but this may easily be bypassed. X has not implemented more targeted measures to protect the rights of minors, including tools to validate age verification and tools aimed at helping minors obtain specific support.

Enhance control effectiveness measurement. Steps to measure control effectiveness can include the following:

- Define objectives of each control
- Define the scope of each control
- Identify Key Performance Indicators for measurement
- Collect relevant data
- Test controls to confirm that the control meets the objectives and scope defined
- Analyse all data and tests conducted
- Report and implement improvements to increase the effectiveness the controls have against risks defined.

Ensure that the outcome of any Risk Assessment as it relates to their algorithmic systems is documented within the Risk Assessment documentation.

X should seek to validate the age of users beyond self-attestation. Possible solutions include:

- Partnering with a privacy-focused age verification partner or leveraging age verification apps
- Vouching (asking users other than the parents to vouch as confirmation that a child seeking access is of the right age)
- Expanding existing verification schemes (for example account unlocking for minors, where X requires proof of identification) to all users
- Analysis of usage patterns to infer user age and challenge as appropriate

X should identify measures to enable proactive identification of generated or manipulated images, audio or video and apply associated labelling, for example by using verification tools.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

For the ten elements in this obligation, this Audit was able to substantiate two in full compliance, four in partial compliance, and 2 non-compliant. This Audit was unable to reach a conclusion on elements (d) and (h), the full list of findings being as follows:

- d. During the audit, there have been a number of changes in respect of X adapting the design, features or functioning of their service, but these changes were not directly attributable to identified risks.
- e. During the audit, there have been a number of changes in respect of X adapting their terms and conditions and their enforcement, but these changes were not directly attributable to identified risks.
- f. Content moderation notices largely rely on reactive notifications rather than proactive prevention of the posting of harmful or illegal content.
- g. No conclusion could be reached due to a lack of evidence available to this Audit.
- h. Advertisements are targeted at specific users based on the associated recommender algorithms and users can indicate preferences for Ad visibility which the adapts the Ads shown in the future. The Audit has seen evidence of adjustments taken for political advertisements in this regard, for example.
- i. The Risk Assessment details actions taken to reinforce some areas of control as it relates to systemic risks, but the measurements of effectiveness could be improved. For example, whilst metrics around content removal rates and false positives are taken, measures around policy effectiveness could be improved. It is unclear how effective the X Policy suite is as a control measure at reducing systemic risks before harmful content is posted for moderation.
- j. Processes exist for the cooperation with Trusted Flaggers and the Out of Court settlement process exists but has not yet been required.
- k. No conclusion could be reached due to a lack of evidence available to this Audit.
- l. X has the ability to proactively push banner notifications to users in order to push information to the user population if required. The Audit has seen evidence that this has been done for Terms and Conditions changes, but not as it relates to systemic risk, despite the capability being available.
- m. X has taken no targeted measures to verify the age of the user. As a consequence, X cannot state with certainty that they can identify minors or confidently estimate the volume of minors on the service. Whilst this is recognised as an industry-wide problem, there are established age verification measures available. As no targeted measures are taken beyond self-attestation, this Audit must find this obligation non-compliant.
- n. X deploys the Community Notes mechanism to allow users of the platform to flag generated items of content but there is no automated scanning for such content performed. As a result, this is not *ensured*.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Through a series of objective questions, written and discussed with Subject Matter Experts, this Audit sought assurance as to how the Audited Provider assesses, manages and assures the effectiveness of mitigation techniques.

Despite a number of discussions focused on the need for metrics and for general as well as specific effectiveness strategies for the platform, techniques and requirements necessary for the establishment and monitoring of control effectiveness did not seem to be understood or regarded as relevant to the approach taken.

This Audit was unable to reach any reasonable level of assurance that the Audited Provider is aware of the effectiveness of controls, and as such must find this obligation as negative.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Control Testing	The Audit was unable to interview identified Subject Matter Expert resources that were necessary to investigate the Control and Mitigation aspects of this obligation. Further, evidence provided was limited and subject to redaction.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

We were unable to identify any proactive image or information validation techniques and concludes that the obligation required in Art.35.1(k) is performed solely through Community Notes.

SECTION D.1 – Audit conclusion for Obligation – Article 36 – Crisis response mechanism

Where a crisis occurs, the Commission, acting upon a recommendation of the Board may adopt a decision, requiring one or more providers of very large online platforms or of very large online search engines to take one or more of the following actions:

- (a) assess whether, and if so to what extent and how, the functioning and use of their services significantly contribute to a serious threat as referred to in paragraph 2, or are likely to do so;
- (b) identify and apply specific, effective and proportionate measures, such as any of those provided for in Article 35(1) or Article 48(2), to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a) of this paragraph;
- (c) report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision.

When identifying and applying measures pursuant to point (b) of this paragraph, the service provider or providers shall take due account of the gravity of the serious threat referred to in paragraph 2, of the urgency of the measures and of the actual or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

SME interviews were held to understand and evaluate X's current crisis response capabilities. SME's were clear on their roles and responsibilities, and appropriate processes for crisis response were seen to be in place.

Point of contact for the EC would be the dedicated Crisis Response Director and Head of Global Escalations, who was interviewed and satisfied the Audit of his suitable skills and experience.

Although no Article 36 crisis has been escalated and therefore no historical performance or artefacts could be analysed, it was determined that X are well prepared for such a request and have a robust process in place (that is used daily for incidents and can be scaled up should a crisis be declared).

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through written confirmation and interviews with Subject Matter Experts.

The Audited Provider is well prepared for an Article 36 request - they have a robust process in place that is used daily for incidents and whenever a crisis is declared.

The responding unit is led by the 'Crisis Response Director and Head of Global Escalations', and consists of 3 teams:

[REDACTED]

A crisis will get triaged based on [REDACTED]

There is a robust process in place to handle an incident or crisis, which includes a communications plan, and X perform scenario modelling as part of crisis hotspot monitoring.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Evidence of activity	Due to the limitations in activity conducted under these obligations, significant evidence was missing, and the Audit instead focused on the process and capability.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 38.1 – Recommender systems

In addition to the requirements set out in Article 27, providers of very large online platforms and of very large online search engines that use recommender systems shall provide at least one option for each of their recommender systems which is not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation, noting that the Conversations recommender system has recently been updated and although this Audit has seen evidence of the operation it has not had the opportunity to validate it through substantive testing.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific internal documentation and media supporting compliance;
- Verification through a resilient number of recognised frameworks; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

The planned substantive testing was reduced due to a lack of the availability of identified Subject Matter Expert resources that were necessary to assist the testing team conduct some processes.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit used a collaborative workshop format to initially investigate the different recommender systems, and found that for one of the recommender systems - Conversations - there was no non-profiling option available. For other recommender systems, a non-profiling option was described and available.

For the Conversations recommender system, the Audited Provider had identified the gap and articulated a planned enhancement to provide one or more non-profiled options in due course. It transpired that this update was released August 9, and the Audit has since been able to witness the non-profiled options and their subsequent results.

This Audit further conducted review of internal and publicly available technical documentation which described the recommender systems and the options available to the user to modify those. In terms of specific references to non-profiling options and how to select those, documentation does not make clear reference to those such that users can easily understand how to activate them.

The Audit was informed of an update to the Conversations recommender system at the end of the Audited Period which would bring that system into compliance, but has not had the opportunity to validate it through substantive testing.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Publicly available documentation on each recommender system was reviewed. Further detail was requested to enhance understanding or check for compliance. The Audit observed a number of inconsistencies in the recommender system documentation and some of the information and links are outdated and do not take you to the correct page, but largely the information was clear and appropriate.

A collaborative workshop format was used to initially investigate the different recommender systems, and found that all but one of the recommender systems – Conversations – had at least one option to choose a feed that did not use profiling. The Audited Provider attested to having an update for Conversations in development and that it would be released imminently to meet compliance requirements. This recommender system is used to show replies to posts and the planned update would remove profiled criteria and provide a simple, chronological feed from the platform.

The Audit reached a reasonable level of assurance regarding the compliance of all the recommenders except the Conversations system. Subsequent to the Audit reaching this conclusion, the Audited Provider approved and launched the aforementioned update, bringing the Conversations system into compliance. This Audit has not had the opportunity to validate it through substantive testing and as such cannot record reasonable assurance, but given the assurance provided on the remainder of the obligation considers a positive conclusion appropriate with the relevant recommendation in place.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Efficacy of the non-profiled options for the Conversations recommender system	Due to the recency of the launch of this system (August 9), FTI has seen on evidence of effectiveness or tested the integrity of the function.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

Updated Conversations recommender system launched 9 August 2024.

7. Other relevant observations and findings:

It is unclear at this point how advertisements are recommended. This Audit confirmed that there is a recommender system used for advertising (which is not found in the online documentation). However, in discussions it was stated that advertising uses elements of the content recommenders to identify eligibility.

Industry is actively debating the implications of recommender systems and their inherent requirement to use some form of profiling. X have taken a position that their advertisement recommenders may not be subject to the same legal requirements as other recommender systems, and at present this Audit cannot consider this an unreasonable position.

As such, this Audit has taken a position of No Conclusion in respect of these recommender systems.

SECTION D.1 – Audit conclusion for Obligation – Article 39.1 – Online Advertising Transparency

Providers of very large online platforms or of very large online search engines that present advertisements on their online interfaces shall compile and make publicly available in a specific section of their online interface, through a searchable and reliable tool that allows multicriteria queries and through application programming interfaces, a repository containing the information referred to in paragraph 2, for the entire period during which they present an advertisement and until one year after the advertisement was presented for the last time on their online interfaces. They shall ensure that the repository does not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented, and shall make reasonable efforts to ensure that the information is accurate and complete.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
<p>There is a link in the repository webpage which allows a user to download the Commercial Communications disclosure. This is a very large file, which is constantly growing because of the practice of retaining ALL data, rather than retaining data only for 12 months. As it grows, accessibility is increasingly hindered, due to the practice of retaining ALL data, rather than data until 12 months has passed. Additionally, it is only possible to search one EU member state per enquiry.</p> <p>FTI observes, in light of this, that the ability to search the output of this tool is overly challenging for the average user, as the specificity required in the search string to navigate the volume of this output is too complex and the alternative download option is increasingly impractical.</p> <p>RECOMMEND: Consider applying a retention policy to ensure that the download file does not continue to grow at the current rate. Ensure that searches can be run using wildcard values and multiple member states, to increase levels of information access.</p>

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and

- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

A dedicated web space exists with public access to a repository of information as required. Further, the Audit was able to verify that no personal data was found during review or substantive testing.

There is also a link in the repository webpage which allows a user to download the Commercial Communications disclosure. This is a Microsoft Excel document which contains all of the commercial content on the platform. Note that this is a very large (and growing) file which increasingly materially reduces accessibility, due to the practice of retaining ALL data, rather than data until 12 months has passed.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Access and review of the searchable tool involved proving the ability to query a specific advertisers handle and select an EU country and date range as filtering options, to produce a .csv file output. The search functionality relied heavily on the accuracy of the specified 'advertiser handle'. The tool could not effectively return results when the handle failed to match, so precise searches were crucial.

An API function was not tested successfully. The documentation provided on the steps to query the API is not very clear, and during tests to validate the functionality of the API itself, an error was generated stating that the account did not have access to the reporting despite owning all account tiers as per DSA requirement and the X platform accounts page.

The documentation on how to actually run the API request was quite tricky to understand and suggests more work is needed to help users to understand how to query the API. For instance, 'geo code' is one of the parameters required to run the API, but there is no documentation or reference on how the geo code should be formatted. The Audit could not reach a reasonable level of assurance regarding this element of the obligation.

This Audit is satisfied that the Audited Provider is compliant with this obligation overall. The API function requires improvement but a dedicated web space exists with public access to a repository of information as required. Further, the Audit was able to verify that no personal data was found during review or substantive testing.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 39.2 – Online Advertising Transparency

The repository shall include at least all of the following information:

- (a) the content of the advertisement, including the name of the product, service or brand and the subject matter of the advertisement;
- (b) the natural or legal person on whose behalf the advertisement is presented;
- (c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point (b);
- (d) the period during which the advertisement was presented;
- (e) whether the advertisement was intended to be presented specifically to one or more particular groups of recipients of the service and if so, the main parameters used for that purpose including where applicable the main parameters used to exclude one or more of such particular groups;
- (f) the commercial communications published on the very large online platforms and identified pursuant to Article 26(2);
- (g) the total number of recipients of the service reached and, where applicable, aggregate numbers broken down by Member State for the group or groups of recipients that the advertisement specifically targeted.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit is satisfied that the Audited Provider is compliant with this obligation. A dedicated web space exists with public access to a repository of information as required. Further, the Audit was able to verify that each requirement was met specifically by each result generated by substantive testing.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The testing of this obligation was evidential, requiring a check against each required element to validate presence and thereby compliance. Each element was checked and found to be in compliance, resulting in a high level of assurance that this requirement is met in full.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 39.3 – Online Advertising Transparency

As regards paragraph 2 [39.2], points (a), (b) and (c), where a provider of very large online platform or of very large online search engine has removed or disabled access to a specific advertisement based on alleged illegality or incompatibility with its terms and conditions, the repository shall not include the information referred to in those points. In such case, the repository shall include, for the specific advertisement concerned, the information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
When an ad is removed, X does not include all information from Art.17(3), for instance, which policy was violated, or whether and why it was deemed illegal content (pertinent to Art.17(3)b) in the required categories.
<p>RECOMMEND:</p> <p>Per the requirements within the DSA Article 39.3, X must ensure that where an advert has been removed, or access to an advert disabled, based on alleged illegality or incompatibility with its terms and conditions, ensure that the repository includes all of the information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as required. Whilst that content may be present in the repository, it should be stored under the respective category relating to Art. 17(3), so that it is searchable, machine readable and fully compliant.</p>

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, followed by Subject Matter Expert discussions and an inspection of the data structure in the repository.

It was apparent that the repository was not compliant with all of the requirements of this obligation, upon which this Audit sought clarification. The Audited Provider confirmed that the function of the tool would not allow for post-record changes, and separately that the perceived value of the data would be meaningless should fields be removed.

Although the approach is logical and the methodology is understood, this Audit must find the solution non-compliant based on fact.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Compliance with this obligation was tested in regard to the removal of information and the addition of other information, as stipulated. Subject Matter Expert discussions and subsequent evidence was reviewed, before testing commenced on information which was eligible for this obligation and should therefore exhibit the necessary changes.

Evidence was provided of how reviewers flag adverts that are against policy or require actions such as removal or reprioritisation, but no formal process documentation on how this is performed was available.

When sample test outputs generated noncompliant exhibits, X stated that the way their repository is set up (i.e. search-based by advertiser) that removing the advertiser name from the data set would render the data meaningless.

Additionally, where an ad was removed, the data does not include all information from 17(3) such as which policy was violated, and does not state whether the content was illegal. Considered inspection of this issue showed this to be a technical limitation of the workflow as opposed to any intentional omission. Resolving this issue would require material re-working of the workflow process, which was built without this context as a design feature.

This Audit reached a reasonable level of assurance that the Audited Provider employs tooling to process notices efficiently and effectively, but does not always store the required data in the correct area of the repository. As such, we find this obligation to be Positive with Comments.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 40.1 – Data Access and Scrutiny

Providers of very large online platforms or of very large online search engines shall provide the Digital Services Coordinator of establishment or the Commission, at their reasoned request and within a reasonable period specified in that request, access to data that are necessary to monitor and assess compliance with this Regulation.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation from X that upon receipt of a request X will respond to the Digital Services Coordinator of establishment or the Commission requests as necessary in the same manner as it responds to audit Requests for Information.

The written attestation confirmed the following steps would be taken given a request from the Digital Services Coordinator of establishment or the Commission:

- [REDACTED]
- [REDACTED]
- [REDACTED]

No documented evidence was provided for this obligation. However, given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, this satisfied the Audit.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

August 2023 - August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit understood the process to be that on receipt of a request, [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

The Audit reached a reasonable level of assurance regarding compliance with this obligation.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 40.3 – Data Access and Scrutiny

For the purposes of paragraph 1 [40.1], providers of very large online platforms or of very large online search engines shall, at the request of either the Digital Service Coordinator of establishment or of the Commission, explain the design, the logic, the functioning and the testing of their algorithmic systems, including their recommender systems.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation from X that upon receipt of a request X will respond to the Digital Services Coordinator of establishment or the Commission requests as necessary in the same manner as it responds to audit Requests for Information.

No documented evidence was provided for this obligation. However, given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, this satisfied the Audit.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

August 2023 - August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation and a review of internal documents.

The Audit confirmed that that X have previously presented algorithmic systems to the Commission via a presentation in [REDACTED] on [REDACTED]. The Audited Provider assured this Audit that this can be redone upon request by collaborating with engineering teams, should the DSC or Commission request.

A reasonable level of assurance was reached on this obligation and a positive conclusion recorded.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 40.4 – Data Access and Scrutiny

Upon a reasoned request from the Digital Services Coordinator of establishment, providers of very large online platforms or of very large online search engines shall, within a reasonable period, as specified in the request, provide access to data to vetted researchers who meet the requirements in paragraph 8 of this Article, for the sole purpose of conducting research that contributes to the detection, identification and understanding of systemic risks in the Union, as set out pursuant to Article 34(1), and to the assessment of the adequacy, efficiency and impacts of the risk mitigation measures pursuant to Article 35.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation from X that upon receipt of a request X will respond to the Digital Services Coordinator of establishment or the Commission requests as necessary in the same manner as it responds to audit Requests for Information.

No documented evidence was provided for this obligation. However, given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, this satisfied the Audit.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

It was confirmed via a written attestation from X that upon receipt of a request X will respond to the Digital Services Coordinator of establishment or the Commission requests as necessary in the same manner as it responds to audit Requests for Information.

Given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, the presence of a process in anticipation of the same satisfied the Audit to a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 40.5 – Data Access and Scrutiny

Within 15 days following receipt of a request as referred to in paragraph 4, providers of very large online platforms or of very large online search engines may request the Digital Services Coordinator of establishment, to amend the request, where they consider that they are unable to give access to the data requested because one of following two reasons:

- (a) they do not have access to the data;
- (b) giving access to the data will lead to significant vulnerabilities in the security of their service or the protection of confidential information, in particular trade secrets.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation from X that upon receipt of a request X will respond to the Digital Services Coordinator of establishment or the Commission requests as necessary in the same manner as it responds to audit Requests for Information.

Given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, this satisfied the Audit.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

X have a documented process in place to provide access to vetted researchers, including a section titled 'Amendment request' which governs how the X DSA Compliance Team submits the Amendment Request within 15 days of receiving the initial Request, per this obligation.

A reasonable level of assurance was reached in regard of this obligation.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 40.6 – Data Access and Scrutiny

Requests for amendment pursuant to paragraph 5 shall contain proposals for one or more alternative means through which access may be provided to the requested data or other data which are appropriate and sufficient for the purpose of the request.

The Digital Services Coordinator of establishment shall decide on the request for amendment within 15 days and communicate to the provider of the very large online platform or of the very large online search engine its decision and, where relevant, the amended request and the new period to comply with the request.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
X have a documented process in place to provide access to vetted researchers. There is a phase entitled 'Amendment request' which describes the process to amend the request where need be. However, it does not include any statement confirming that requests shall contain alternative means to provide access to data or other data which may suffice for the request.
Ensure that the standard operating procedures include the requirement to provide alternative means to provide access to data or other data which may suffice for the request.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit observed an omission in a documented process in place to provide access to vetted researchers. There is a phase entitled 'Amendment request' which describes the process to amend the request where need be. However, it does not include any statement confirming that requests shall contain alternative means to provide access to data or other data which may suffice for the request. The Audited Provider acknowledged this finding at the time of discovery, and has since taken steps to adjust the language to comply with the requirement.

Given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, this satisfied the Audit, but there is scope for improvement which is addressed a recommendation.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

It was confirmed via a written attestation from X that upon receipt of a request X will respond to the Digital Services Coordinator of establishment or the Commission requests as necessary in the same manner as it responds to audit Requests for Information.

In review, scope for improvement was identified in the operational procedure, recognising that the process has not been called upon yet and that this therefore presents a proactive opportunity. The Audited Provider responded

positively and this Audit achieved a reasonable level of assurance in the process itself, and in the completion of this improvement prior to the process being required.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 40.7 – Data Access and Scrutiny

Providers of very large online platforms or of very large online search engines shall facilitate and provide access to data pursuant to paragraphs 1 and 4 through appropriate interfaces specified in the request, including online databases or application programming interfaces.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

The planned substantive testing was reduced due to a lack of the availability of identified Subject Matter Expert resources that were necessary to assist the testing team conduct some processes.

c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation from X that upon receipt of a request X will respond to the Digital Services Coordinator of establishment or the Commission requests as necessary in the same manner as it responds to audit Requests for Information.

No documented evidence was provided for this obligation. However, given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, this satisfied the Audit.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Process documents were reviewed and considered to be appropriate for the delivery of this requirement, noting that no evidence was available to inspect owing to the process not yet being called upon.

As such, the Audit reached a reasonable level of assurance that the process will enable the obligation to be met.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 40.12 – Data Access and Scrutiny

Providers of very large online platforms or of very large online search engines shall give access without undue delay to data, including, where technically possible, to real-time data, provided that the data is publicly accessible in their online interface by researchers, including those affiliated to not for profit bodies, organisations and associations, who comply with the conditions set out in paragraph 8 [40.8], points (b), (c), (d) and (e), and who use the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the Union pursuant to Article 34(1).

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation from X that upon receipt of a request X will respond to the Digital Services Coordinator of establishment or the Commission requests as necessary in the same manner as it responds to audit Requests for Information.

No documented evidence was provided for this obligation. However, given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, this satisfied the Audit.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence was reviewed for applicants requesting API access, facilitated by the Audited Provider in compliance with their obligation to enable real-time access to data. Evidence was also provided for in-flight review, so that the Audit could observe an on-going process.

Procedural discussions during a Subject Matter Expert workshop suggested that the Audited Provider also vets requests to substantiate legitimacy, which is not part of this obligation; however, this Audit has no cause to consider that this may present conflicts with the obligation, and no evidence was seen of researchers being denied access on unreasonable grounds.

A reasonable level of assurance was reached and a positive conclusion recorded.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 41.1 – Compliance Function

Providers of very large online platforms or of very large online search engines shall establish a compliance function, which is independent from their operational functions and composed of one or more compliance officers, including the head of the compliance function. That compliance function shall have sufficient authority, stature and resources, as well as access to the management body of the provider of the very large online platform or of the very large online search engine to monitor the compliance of that provider with this Regulation.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit found that the Audited Provider had met all of the criteria required under this obligation and recorded a positive conclusion.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[Redacted]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

August 2023 - August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, together with an outline of how the Function has developed, as it has been evolving throughout the Audited Period.

The Audited Provider established a Compliance function which was assigned dedicated responsibilities to deliver against DSA obligations in 2023. The current Compliance Officer was appointed in March 2024, reporting into the Chief Executive Officer and positioned independently of the operational functions.

It has not been clear whether the Compliance function has sufficient authority and stature, as numerous delays from the Business were experienced following Compliance requests. However, all Compliance contacts remained available to the Audit. It is plausible that these delays were as a result of the new regulatory landscape that the Business is adapting to respond to.

Supporting the Compliance function in the discharge of its duties is a structured suite of policy documents describing the roles, responsibilities and requirements of the Function.

The above, together with the readiness and open approach of the Compliance function to provide information and supporting documents, provided a high level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 41.2 – Compliance Function

The management body of the provider of the very large online platform or of the very large online search engine shall ensure that compliance officers have the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in paragraph 3 [41.3].

The management body of the provider of the very large online platform or of the very large online search engine shall ensure that the head of the compliance function is an independent senior manager with distinct responsibility for the compliance function.

The head of the compliance function shall report directly to the management body of the provider of the very large online platform or of the very large online search engine, and may raise concerns and warn that body where risks referred to in Article 34 or non-compliance with this Regulation affect or may affect the provider of the very large online platform or of the very large online search engine concerned, without prejudice to the responsibilities of the management body in its supervisory and managerial functions.

The head of the compliance function shall not be removed without prior approval of the management body of the provider of the very large online platform or of the very large online search engine.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
This Audit has limited visibility as to the state of the Compliance function at the start of the Audit Period, but progress has been made to define the function over the Period and currently there is clear presence of dedicated resource, defined roles and responsibilities, and a direct line to business leadership.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit found that the Audited Provider had met all of the criteria required under this obligation and recorded a positive conclusion.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

August 2023 - August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of X's compliance with this obligation, together with an outline of how the Function has developed, as it has been evolving throughout the Audited Period.

The Audited Provider established a Compliance function which was assigned dedicated responsibilities to deliver against DSA obligations in 2023. This Audit has limited visibility as to the state of the Compliance function at the start of the Audit Period, but progress has been made to define the function over the Period and the current Compliance Officer was appointed in March 2024, reporting into the Chief Executive Officer and positioned independently of the operational functions.

Evidence was provided in the form of a functional Charter which stipulated compliance with the requirement for oversight on termination of service of the Compliance Officer, who in turn demonstrated relevant and qualified experience to support the requirement for them to be suitably skilled.

Supporting the Compliance function in the discharge of its duties is a structured suite of policy documents describing the roles, responsibilities and requirements of the Function.

The above, together with the readiness and open approach of the Compliance function to provide information and supporting documents, provided a high level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 41.3 – Compliance Function

Compliance officers shall have the following tasks:

- (a) cooperating with the Digital Services Coordinator of establishment and the Commission for the purpose of this Regulation;
- (b) ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate and effective risk-mitigation measures are taken pursuant to Article 35;
- (c) organising and supervising the activities of the provider of the very large online platform or of the very large online search engine relating to the independent audit pursuant to Article 37;
- (d) informing and advising the management and employees of the provider of the very large online platform or of the very large online search engine about relevant obligations under this Regulation;
- (e) monitoring the compliance of the provider of the very large online platform or of the very large online search engine with its obligations under this Regulation;
- (f) where applicable, monitoring the compliance of the provider of the very large online platform or of the very large online search engine with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality

assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit found that the Audited Provider had met all of the criteria required under this obligation and recorded a positive conclusion.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

This obligation was considered from the perspectives of existence and content. Existence was defined by the binary presence or otherwise of roles and responsibilities as outlined in the obligations, including the presence of expected content such as formal records of discussions and meetings. This Audit was satisfied that each of these duties has been assigned to the Compliance Officer and their respective function.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 41.4 – Compliance Function

Providers of very large online platforms or of very large online search engines shall communicate the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit is satisfied that the Audited Provider has provided details to the Digital Services Coordinator and remains available to them should they be called upon.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

e. the period the evidence refers to;

24 August 2023 through 23 August 2024

f. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Evidence of compliance with this obligation was gathered through review of internal documents and interviews with Subject Matter Experts including the Head of Compliance, who were questioned regarding their roles in maintaining compliance.

Assurance was quickly established with regard to the established levels of contact between the Digital Services Coordinator and the Audited Provider’s Head of Compliance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 41.5 – Compliance Function

The management body of the provider of the very large online platform or of the very large online search engine shall define, oversee and be accountable for the implementation of the provider's governance arrangements that ensure the independence of the compliance function, including the division of responsibilities within the organisation of the provider of very large online platform or of very large online search engine, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit found that the Audited Provider had met all of the criteria required under this obligation and recorded a positive conclusion.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

August 2023 - August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

This obligation was considered from the perspectives of existence and content. Existence was defined by the binary presence or otherwise of roles and responsibilities as outlined in the obligations, including the presence of expected content such as formal records of discussions and meetings.

This Audit was satisfied to a high level of assurance that the Compliance function is independent of any operational or other business functions, is suitably empowered to discharge appropriate compliance duties and free from any foreseeable conflicts of interest.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 41.6 – Compliance Function

The management body shall approve and review periodically, at least once a year, the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 to which the very large online platform or the very large online search engine is or might be exposed to.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit found that the Audited Provider had met all of the criteria required under this obligation and recorded a positive conclusion.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

This obligation was considered from the perspectives of existence and content. Existence was defined by the presence (or otherwise) of evidence showing the required transmission of documents to the Commission. This Audit was satisfied that this obligation has been met, noting that although the transmission to the Commission was after the requested date it was completed nonetheless.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 41.7 – Compliance Function

The management body shall devote sufficient time to the consideration of the measures related to risk management. It shall be actively involved in the decisions related to risk management, and shall ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
This Audit is not fully satisfied that X can evidence an active involvement in decision making by the management body, and no evidence has been provided regarding resource management.
RECOMMEND: Ensure full meeting minutes are recorded for all risk assessment reviews.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audit is satisfied that the management body is aware of and updated on activities pertaining to risk management and subsequent management and strategy decisions. However, the Audit is not fully satisfied that it can evidence an active involvement in decision making.

No evidence has been provided regarding resource management, noting that the Risk Assessment exercise ran past the required date in 2023. Evidence requested through Article 34 relating to the approval and review process was provided with redaction, preventing the understanding of management involvement.

For clarification; no evidence has been presented to the contrary, so this Audit has not found the Audited Provider to be non-compliant, but reasonable assurance cannot be reached as to the involvement and active management of the senior body.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[Redacted]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit is satisfied that the management body is aware of and updated on activities pertaining to risk management and subsequent management and strategy decisions. However, the Audit is not fully satisfied that it can evidence an active involvement in decision making.

No evidence has been provided regarding resource management, noting that the Risk Assessment exercise ran past the required date in 2023. Evidence requested through Article 34 relating to the approval and review process was provided with redaction, preventing the understanding of management involvement.

For clarification: no evidence has been presented to the contrary and the readiness and open approach of the Compliance function to provide information and supporting documents has provided a high level of assurance, so this Audit has not found the Audited Provider to be non-compliant. However, reasonable assurance cannot be reached as to the involvement and active management of the senior body without the necessary governance records and as such this recommendation is made to support future compliance assessment.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Management Body involvement in the decisions related to risk management	Evidence requested through Article 34 relating to the approval and review process was provided with redaction, preventing the understanding of management involvement.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes to the systems and functionalities audited during the audited period.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 42.1- Transparency Reporting Obligations

Providers of very large online platforms or of very large online search engines shall publish the reports referred to in Article 15 at the latest by two months from the date of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months.

1. Audit Conclusion:

Audit Conclusion
Positive with Comments
X was designated a Very Large Online Platform in April 2023, i.e. outside the audit period, and submitted the first Transparency report in November 2023, within the audit period, which was more than 2 months after designation. X subsequently published an updated transparency report in April 2024, which is within 6 months of the first Transparency report in November 2023.
RECOMMEND: Ensure following transparency reports are published in time for the 6 monthly cadence.

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit found that the Audited Provider had met all of the criteria required under this obligation and recorded a positive conclusion, noting the initial lapse.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

The Audit determined that, since X was designated in April 2023, the first transparency report should have been published by June 2023. X published their first transparency report in November 2023.

X published their second transparency report in April 2023 (6 months later). This meets the obligation that providers of very large online platforms shall publish the reports referred to in Article 15 at least every six months following the initial publication.

Given the simplicity of the requirement, achieving a reasonable level of assurance was straightforward.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

During the audited period, the Transparency report was updated. A new version was released in April 2024. The audit analysis considered both the 2024 new version and the previous version, published November 2023.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 42.2 - Transparency Reporting Obligations

The reports referred to in paragraph 1 of this Article published by providers of very large online platforms shall, in addition to the information referred to in Article 15 and Article 24(1), specify:

- (a) the human resources that the provider of very large online platforms dedicates to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, including for compliance with the obligations set out in Articles 16 and 22, as well as for compliance with the obligations set out in Article 20;
- (b) the qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff;
- (c) the indicators of accuracy and related information referred to in Article 15(1), point (e), broken down by each official language of the Member States.

The reports shall be published in at least one of the official languages of the Member States.

1. Audit Conclusion:

Audit Conclusion
Negative
X declined to engage in a live discussion on qualifications and linguistic expertise.
A single indicator of accuracy is provided for automated and manual means of content moderation. This is not broken down by each official language of the Member States.
X to specify the qualifications held and linguistic expertise of each resource dedicated to content moderation in respect of the service offered in the Union, and a resilient solution for any resourcing challenges which undermine this provision.
X to provide more granular detail in the 'Indicators of Accuracy for Content Moderation' section by providing a view of the data broken down by each official language of the Member States.

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;

- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Further, the requirements in this article are binary (they either exist or do not), so the audit focus was on determining whether the transparency report contained the details as laid out in the Article.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Transparency Report does not contain the following required details:

- The qualifications of the persons carrying out the activities referred to in point (a).
- The accuracy and related information, broken down by each official language of the Member States.

Within the Transparency Report, it was noted that there was an absence of qualifications and linguistic expertise of the persons carrying out the content moderation activities beyond the languages in which X can respond to reports.

The Transparency Report contains a section on indicators of accuracy for automated and manual means of content moderation. However, X does not break this down per official language of the Member States, as is required under obligation (c).

Given these areas of non-compliance, this Audit must record a negative conclusion.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

August 2023 - August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Transparency Report reviewed by FTI. The Report contains the following:

- The human resources that X dedicates to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States.
- Linguistic expertise of the persons carrying out the activities of content moderation, as well as the training and support given to such staff.
- The indicators of accuracy and related information referred to in Article 15(1), point (e).

The Transparency Report did not contain the following required details:

- The qualifications of the persons carrying out the activities referred to in point (a).
- The accuracy and related information, broken down by each official language of the Member States.

The Transparency Report is published in English, which is an official language of at least one of the Member States. Following the initial review of the reports referred to in paragraph 1 of this Article, the Audit released a structured Request for Information (RFI) to provide this Audit with a written attestation and validation of the data in the reports referred to in paragraph 1 of this Article, the transparency report. The structured Request for Information (RFI) return referenced the transparency report and provided some extra context around training, indicators of accuracy and data refresh.

Evidence was provided by X, namely existing internal documents depicting the training program to be undertaken by content moderators. [REDACTED]

The Transparency Report contains a section on indicators of accuracy for automated and manual means of content moderation. However, X does not break this down per official language of the Member States, as is required under obligation c.

In aggregate, this Audit reached a reasonable level of assurance regarding the facts as they pertain to this obligation, but must record a negative conclusion due to the findings.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
The Audit requested more information to determine the relevant qualifications and linguistic expertise	X declined the request for more information on the topic, citing privilege on the information and with regard to direct access to the resource.

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

During the audited period, the Transparency report was updated. A new version was released in April 2024. The audit analysis considered both the 2024 new version and the previous version, published in November 2023.

7. Other relevant observations and findings:

The inspection revealed multiple instances where individual resources were proficient in several languages, which helped distribute workload but introduced the risk of dependency on specific individuals.

SECTION D.1 – Audit conclusion for Obligation – Article 42.3 - Transparency Reporting Obligations

In addition to the information referred to in Articles 24(2), the providers of very large online platforms or of very large online search engines shall include in the reports referred to in paragraph 1 of this Article the information on the average monthly recipients of the service for each Member State.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited; and
- Specific written attestation in the form of free text; and
- Specific written attestation in the form of question-and-answer responses; and
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

Further, the requirements in this article are binary (they either exist or do not), so the audit focus was on determining whether the transparency report contained the details as laid out in the Article.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The reports referred to in paragraph 1 of this Article were reviewed by FTI. The required average monthly recipients of the service (AMARS) for each Member State was published in the transparency report, and X are thus compliant with this obligation.

An initial, structured Request for Information (RFI) provided this Audit with an understanding of how data is collated and reviewed as required under the EU Digital Service Act (“DSA”) Transparency reporting requirements.

Following these initial statements, the Audit reviewed the evidence provided by X, namely existing internal documents defining the process of collating & reviewing the information required under the EU Digital Service Act (“DSA”) Transparency reporting requirements and how X gather the AMARs numbers for the transparency reports.

Analysis of evidence gave further confidence that compliance had been achieved. A Subject Matter Expert interview was held on 04 June 2024 with a selected audience of X’s operational and legal employees. This interview was used by the Audit to confirm understanding of how AMARS is collected and further question individuals on their respective day-to-day operations. Responses were consistent with previously provided information.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

[REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

Initial information regarding compliance with this obligation was collected, including written attestation confirming compliance with the obligation. Specific existing internal documentation was also provided and public information was reviewed to confirm compliance with this obligation. Verbal attestation during a Subject Matter Expert interview was provided, where individuals were questioned regarding their role in maintaining compliance with this obligation.

Analysis of evidence provided using these four mediums of information in totality, provided this Audit with a reasonable level of assurance.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

During the audited period, the Transparency report was updated. A new version was released in April 2024. The audit analysis considered both the 2024 new version and the previous version, published November 2023.

7. Other relevant observations and findings:

No other relevant observations and findings.

SECTION D.1 – Audit conclusion for Obligation – Article 42.5 - Transparency Reporting Obligations

Where a provider of very large online platform or of very large online search engine considers that the publication of information pursuant to paragraph 4 might result in the disclosure of confidential information of that provider or of the recipients of the service, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, the provider may remove such information from the publicly available reports. In that case, the provider shall transmit the complete reports to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of the reasons for removing the information from the publicly available reports.

1. Audit Conclusion:

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

2. Audit Procedures and their results

a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited;
- Specific written attestation in the form of free text;
- Specific written attestation in the form of question-and-answer responses;
- Specific existing internal documentation supporting compliance; and
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are to be attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider attested that the Transparency Report did not contain any confidential information, or information that could cause significant vulnerabilities, so there had been no need to send the Digital Services Coordinator or the Commission a confidential and a non-confidential version of the Transparency Report.

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

[Redacted]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

24 August 2023 through 23 August 2024

- d. any other relevant information and metadata.

Not Applicable

4. Explanation of how the reasonable level of assurance was achieved:

The Audited Provider attested that the Transparency Report did not contain any confidential information, or information that could cause significant vulnerabilities, so there had been no need to send the Digital Services Coordinator or the Commission a confidential and a non-confidential version of the Transparency Report.

Given the simplicity of the requirement, achieving a high level of assurance was straightforward.

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

During the audited period, the Transparency report was updated. A new version was released in April 2024.

The audit analysis considered both the 2024 new version and the previous version, published November 2023.

7. Other relevant observations and findings:

To date, the publication of information pursuant to paragraph 4 [42.4] has not raised concerns regarding the potential disclosure of confidential information, exposed significant vulnerabilities for the security of the service, undermined public security, or harmed recipients. Therefore, X have not had to redact information from the transparency report and send the DSC and the Commission a confidential version of the document accompanied by a statement of the reasons for removing the information from the publicly available reports.

SECTION D.2 – Additional elements pursuant to Article 16 of this Regulation

1 An analysis of the compliance of the audited provider with Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit:

[Redacted]

[Redacted]

2. Description of how the auditing organisation ensured its objectivity in the situation described in Article 16(3) of this Regulation:

The relevant Audit resources of this Auditing Organisation did not partake in any prior audit activities for this Audited Provider. The Auditing Organisation globally has conducted assessments on Federal Trade Commission Compliance with the Federal Information Security Management Act with this Audited Provider.

For clarity, the individuals on both teams are distinct by geography and operational unit, have not been and will not be in communication with one another, and have divergent governance and organisational structures up to the Global Head of Practice.



SECTION E

Description of the Findings
concerning Compliance with
Codes of Conduct and Crisis
Protocol

SECTION E – Description of the findings concerning compliance with codes of conduct and crisis protocol.

SECTION E.1 – Audit conclusion for commitment

1. Audit Conclusion:

Audit Conclusion
No Conclusion
Due to the limitations in activity conducted under these obligations, significant evidence was missing, and the Audit instead focused on process and capability. As such this Audit cannot draw any conclusion here.
No recommendation

2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

Not applicable

- b. Description of the audit procedures performed by the auditing organisation, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):

Not applicable

- c. Description, explanation and justification of any changes to the audit procedures during the audit:

Not applicable

- d. Results of the audit procedures, including any test and substantive analytical procedures:

Not applicable

3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

Not applicable

- b. the period(s) when the evidence was collected;

Not applicable

c. the period the evidence refers to;

24 August 2023 through 23 August 2024

d. any other relevant information and metadata.

Not applicable

4. Explanation of how the reasonable level of assurance was achieved:

Not applicable

5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

Not applicable

7. Other relevant observations and findings:

Not applicable



SECTION F

Third Parties consulted

SECTION F – Third Parties Consulted

No third parties were consulted regarding the conduct of this Audit, where a third party would be defined as a party outside of the operating entity of the Audited Provider and the Auditing Organisation.

Separately, the Auditing Organisation instructed external legal counsel to opine on its transparency obligations under Article 37 of this Regulation.



SECTION G

Any other information the
Auditing Body wishes to include
in the Audit Report

SECTION G – Additional Information

The following information should be used with regard to references in the main body of this document, but may also offer further value in isolation. Links are provided for Public and Online Source information as a courtesy, but for clarity, the intention is neither to share employed evidence nor distinguish between the value or eligibility of the same.

EVIDENCE COLLECTED FROM PUBLIC AND/OR ONLINE SOURCES

ID	Domain	Document Title	URL	Date Reviewed
EV01	X Online Documents	transparency.twitter.com_dsa-transparency-report.html	https://transparency.twitter.com/dsa-transparency-report.html	01/05/2024
EV02	X Online Documents	x-privacy-policy-2023-10-17	https://twitter.com/en/privacy	13/03/2024
EV03	X Online Documents	How we enforce our rules.pdf	https://help.twitter.com/en/resources/rules	28/03/2024
EV04	X Online Documents	X's enforcement philosophy & approach to policy development.pdf	https://help.twitter.com/en/rules-and-policies/enforcement-philosophy	28/03/2024
EV05	X Online Documents	About our approach to recommendations.pdf	https://help.twitter.com/en/rules-and-policies/recommendations	26/03/2024
EV06	X Online Documents	The X rules_ safety, privacy, authenticity, and more.pdf	https://help.twitter.com/en/rules-and-policies/x-rules	26/03/2024
EV07	X Online Documents	Freedom of Speech, Not Reach_ An update on our enforcement philosophy.pdf	https://blog.x.com/en_us/topics/product/2023/freedom-of-speech-not-reach-an-update-on-our-enforcement-philosophy#:~:text=Freedom%20of%20Speech%2C%20Not%20Reach%3A%20An%20update%20on%20our%20enforcement%20philosophy,-By&text=Our%20mission%20at%20Twitter%202.0,ideas%20without%20fear%20of%20censorship.	19/03/2024
EV08	X Online Documents	How X Ads work.pdf	https://business.x.com/en/help/troubleshooting/how-twitter-ads-work.html	26/03/2024
EV09	X Online Documents	Our range of enforcement options for violations _ X Help	https://help.twitter.com/en/rules-and-policies/enforcement-options#:~:text=We%20take%20action%20to%20suspend,%2C%20(etc.)%20or%20pose%20a	19/03/2024
EV10	X Online Documents	Personalization and data settings.pdf	https://help.twitter.com/en/personalization-data-settings#:~:text=On%20X%20for%20iOS%20and, and%20tap%20Personalization%20and%20data.	26/03/2024

EV11	X Online Documents	Twitter's Recommendation Algorithm.pdf	https://blog.x.com/engineering/en_us/topics/open-source/2023/twitter-recommendation-algorithm	21/03/2024
EV12	X Online Documents	What are Promoted Ads_.pdf	https://business.x.com/en/help/overview/what-are-promoted-ads.html#:~:text=Promoted%20Ads%20are%20ordinary%20Posts,for%20their%20placement%20on%20X.	26/03/2024
EV13	X Online Documents	X Ads policies.pdf	https://business.x.com/en/help/ads-policies.html	26/03/2024
EV14	X Online Documents	X Verification requirements - how to get the blue check.pdf	https://help.twitter.com/en/managing-your-account/about-x-verified-accounts	19/03/2024
EV15	X Online Documents	How to report abusive behaviour on X_X Help.pdf	https://help.twitter.com/en/safety-and-security/report-abusive-behavior#section	28/03/2024
EV16	X Online Documents	Twitter's new reporting process centres on a human-first design.pdf	https://blog.twitter.com/common-thread/en/topics/stories/2021/twitters-new-reporting-process-centers-on-a-human-first-design	28/03/2024
EV17	X Online Documents	Reporting Issues on X.doc	https://help.twitter.com/en/forms/safety-and-sensitive-content/communities	28/03/2024
EV18	X Online Documents	How to mute accounts on X and what happens after muting.pdf	https://help.twitter.com/en/using-x/x-mute	28/03/2024
EV19	X Online Documents	How to block accounts on X.pdf	https://help.twitter.com/en/using-x/blocking-and-unblocking-accounts	28/03/2024
EV20	X Online Documents	How Twitter is nudging users to have healthier conversations.pdf	https://blog.twitter.com/common-thread/en/topics/stories/2022/how-twitter-is-nudging-users-healthier-conversations	28/03/2024
EV21	X Online Documents	legalrequests.twitter.com.url	https://legalrequests.twitter.com/forms/landing_disclaimer	01/04/2024
EV22	X Online Documents	X Help Centre	https://help.twitter.com/en	01/04/2024
EV23	X Online Documents	x-terms-of-service-23-09-29	https://twitter.com/en/tos	01/04/2024
EV24	X Online Documents	Twitter reporting forms.html	https://help.twitter.com/en/forms	02/04/2024

EV25	X Online Documents	Understanding when content is withheld based on country.pdf	https://help.twitter.com/en/rules-and-policies/post-withheld-by-country	02/04/2024
EV26	X Online Documents	How to change your X country location _ X Help.pdf	https://help.twitter.com/en/managing-your-account/how-to-change-country-settings	02/04/2024
EV27	X Online Documents	A refresher on the Twitter Rules_ What happens.html	https://blog.x.com/en_in/topics/events/2019/Twitter-rules-reporting	02/04/2024
EV28	X Online Documents	X account notices and what they mean - suspensions and more.pdf	https://help.twitter.com/en/rules-and-policies/notices-on-x	02/04/2024
EV29	X Online Documents	How to customize your X profile – header, bio, and more.pdf	https://help.twitter.com/en/managing-your-account/how-to-customize-your-profile	02/04/2024
EV30	X Online Documents	Twitter Ads targeting best practices from a Twitter Account Manager.html	https://business.x.com/en/blog/twitter-ads-targeting-best-practices.html#:~:text=Audience%20types,-Audience%20targeting%20is&text=Audience%20targeting%20serve%20as%20an,seven%2Dday%20look%20back%20window	02/04/2024
EV31	X Online Documents	More information on X's data processing _ X Help.html	https://help.twitter.com/en/rules-and-policies/data-processing-legal-bases	02/04/2024
EV32	X Online Documents	ReportAds.html	https://help.twitter.com/en/forms/safety-and-sensitive-content/ads	02/04/2024
EV33	X Online Documents	Our policy on child sexual exploitation _ X Help.pdf	https://help.twitter.com/en/rules-and-policies/sexual-exploitation-policy	02/04/2024
EV34	X Online Documents	age_verification.htm	https://help.twitter.com/en/safety-and-security/age-verification	03/04/2024
EV35	X Online Documents	Safety and security.html	https://help.twitter.com/en/safety-and-security	03/04/2024
EV36	X Online Documents	Ads repository.html	https://ads.twitter.com/ads-repository	03/04/2024
EV37	X Online Documents	Post location FAQs _ X Help.html	https://help.twitter.com/en/safety-and-security/post-location-settings	03/04/2024
EV38	X Online Documents	Verification Policy.html	https://help.twitter.com/en/rules-and-policies/verification-policy	05/04/2024

EV40	X Online Documents	Report Illegal Content Form. Pdf	https://help.twitter.com/en/forms/dsa/report	08/04/2024
EV41	X Online Documents	Out of court dispute settlement	https://help.twitter.com/en/rules-and-policies/digital-services-act	08/04/2024
EV42	X Online Documents	Locking and unlocking the ability to write notes.pdf	https://communitynotes.twitter.com/guide/en/contributing/writing-ability	09/04/2024
EV43	X Online Documents	Rules and policies.pdf	https://help.twitter.com/en/rules-and-policies	10/04/2024
EV44	X Online Documents	Appeal an illegal content decision.pdf	https://help.twitter.com/en/forms/dsa/appeal	10/04/2024
EV45	X Online Documents	Overview on X's rules and account behaviour best practices.pdf	https://help.twitter.com/en/rules-and-policies/paid-partnerships	11/04/2024
EV46	X Online Documents	Targeting of Sensitive Categories Policy.pdf	https://business.twitter.com/en/help/ads-policies/campaign-considerations/targeting-of-sensitive-categories.html	11/04/2024
EV47	X Online Documents	Recommender Systems	https://help.twitter.com/en/resources/recommender-systems	11/04/2024
EV48	X Online Documents	Customizing your X experience _ X Help	https://help.twitter.com/en/safety-and-security/control-your-x-experience	11/04/2024
EV49	X Online Documents	Ads repository.pdf	https://ads.twitter.com/ads-repository	11/04/2024
EV50	X Online Documents	AddRepositoryDownloadExample.csv		11/04/2024
EV51	X Online Documents	Understanding and obtaining parental consent to use X	https://help.twitter.com/en/using-x/parental-consent	13/04/2024
EV52	X Online Documents	X account restoration – X age requirements	https://help.twitter.com/en/managing-your-account/account-restoration	13/04/2024
EV53	X Online Documents	Underage user.pdf	https://help.twitter.com/en/forms/safety-and-sensitive-content/underage-user	13/04/2024
EV54	X Online Documents	X's sensitive media policy _ X Help	https://help.twitter.com/en/rules-and-policies/media-policy	13/04/2024
EV55	X Online Documents	Understanding your media settings on X _ X Help	https://help.twitter.com/en/rules-and-policies/media-settings	13/04/2024

EV56	X Online Documents	Reporting and viewing sensitive media _ X Help	https://help.twitter.com/en/safety-and-security/sensitive-media	13/04/2024
EV57	X Online Documents	Manage or turn on X notifications for desktop	https://help.twitter.com/en/managing-your-account/enabling-web-and-browser-notifications	13/04/2024
EV58	X Online Documents	How to turn on X notifications on mobile _ X Help	https://help.twitter.com/en/managing-your-account/notifications-on-mobile-devices	13/04/2024
EV59	X Online Documents	About Safety mode	https://help.twitter.com/en/safety-and-security/safety-mode	13/04/2024
EV60	X Online Documents	Who can see your posts – X privacy and protection settings	https://help.twitter.com/en/safety-and-security/public-and-protected-posts	13/04/2024
EV61	X Online Documents	Prohibited Content for Minors	https://business.x.com/en/help/ads-policies/ads-content-policies/prohibited-content-for-minors.html	13/04/2024
EV62	X Online Documents	An update on our work to tackle Child Sexual Exploitation on X.pdf	https://blog.x.com/en_us/topics/company/2023/an-update-on-our-work-to-tackle-child-sexual-exploitation-on-x	13/04/2024
EV63	X Online Documents	Filtered stream introduction _ Docs _ Twitter Developer Platform.pdf	https://developer.x.com/en/docs/x-api/tweets/filtered-stream/introduction	17/04/2024
EV64	X Online Documents	Ads transparency.pdf	https://business.x.com/en/help/ads-policies/product-policies/ads-transparency.html	17/04/2024
EV65	X Online Documents	Account Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/account-recommendations	23/04/2024
EV66	X Online Documents	Communities Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/communities-recommendations	23/04/2024
EV67	X Online Documents	Conversations Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/conversations-recommendations	23/04/2024
EV68	X Online Documents	Explore Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/explore-recommendations	23/04/2024
EV69	X Online Documents	For You Home Timeline Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/for-you-home-timeline-recommendations	23/04/2024

EV70	X Online Documents	Notifications Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/notifications-recommendations	23/04/2024
EV71	X Online Documents	Search Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/search-recommendations	23/04/2024
EV72	X Online Documents	Spaces Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/spaces-recommendations	23/04/2024
EV73	X Online Documents	Trends Recommendations.pdf	https://help.twitter.com/en/resources/recommender-systems/trends-recommendations	23/04/2024
EV74	X Online Documents	X Guidelines for law enforcement	https://help.twitter.com/en/rules-and-policies/x-law-enforcement-support#18	23/04/2024
EV75	X Online Documents	Sharding, simplification, and Twitter's ads serving platform.pdf	https://blog.x.com/engineering/en_us/topics/infrastructure/2021/s-harding-simplification-and-twitters-ads-serving-platform	10/06/2024
EV76	X Online Documents	European Union _ X Help.pdf	https://help.x.com/en/rules-and-policies/european-union	11/06/2024
EV77	X Online Documents	About autoblock by X.pdf	https://help.x.com/en/safety-and-security/autoblock	13/06/2024
EV78	X Online Documents	Your privacy options for personalized ads_X Help.pdf	https://help.x.com/en/safety-and-security/privacy-controls-for-tailored-ads	24/06/2024
EV79	X Online Documents	Paid Partnerships Policy.pdf	https://help.x.com/en/rules-and-policies/paid-partnerships-policy	24/06/2024
EV80	X Online Documents	Ads Preauthorization.pdf	https://ads.x.com/en/help/ads-pre-authorization	24/06/2024
EV81	X Online Documents	Request Review	https://help.x.com/en/forms/account-restoration/locked	01/07/2024
EV82	X Online Documents	Misuse of Reporting Features Policy X Help (twitter.com)	https://help.twitter.com/en/rules-and-policies/misuse-of-reporting-features	01/07/2024
EV83	X Online Documents	Linda email about Israel	https://x.com/GlobalAffairs/status/1712341036872380679	01/07/2024
EV84	X Online Documents	Maintaining the safety of X in times of conflict	https://blog.x.com/en_us/topics/company/2023/maintaining-the-safety-of-x-in-times-of-conflict	01/07/2024
EV85	X Online Documents	DSA transparency report	https://transparency.x.com/en/reports/dsa	10/07/2024
EV86	X Online Documents	X ads targeting	https://business.x.com/en/advertising/targeting.html	11/07/2024

EV87	X Online Documents	X ads targeting of sensitive categories	https://business.x.com/en/help/ads-policies/campaign-considerations/targeting-of-sensitive-categories.html	11/07/2024
EV88	X Online Documents	Law enforcement request	https://help.twitter.com/en/forms/law-enforcement/other-inquiries	15/07/2024
EV89	X Online Documents	Bulgarian ToS	www.x.com/bg/tos	18/07/2024
EV90	X Online Documents	Czech ToS	www.x.com/cs/tos	18/07/2024
EV91	X Online Documents	Croatian ToS	www.x.com/hr/tos	18/07/2024
EV92	X Online Documents	Danish ToS	www.x.com/da/tos	18/07/2024
EV93	X Online Documents	Dutch ToS	www.x.com/nl/tos	18/07/2024
EV94	X Online Documents	Estonian ToS	www.x.com/et/tos	18/07/2024
EV95	X Online Documents	Finnish ToS	www.x.com/fi/tos	18/07/2024
EV96	X Online Documents	French ToS	www.x.com/fr/tos	18/07/2024
EV97	X Online Documents	German ToS	www.x.com/de/tos	18/07/2024
EV98	X Online Documents	Greek ToS	www.x.com/el/tos	18/07/2024
EV99	X Online Documents	Hungarian ToS	www.x.com/hu/tos	18/07/2024
EV100	X Online Documents	Irish ToS	www.x.com/ga/tos	18/07/2024
EV101	X Online Documents	Italian ToS	www.x.com/it/tos	18/07/2024
EV102	X Online Documents	Latvian ToS	www.x.com/lv/tos	18/07/2024
EV103	X Online Documents	Lithuanian ToS	www.x.com/lt/tos	18/07/2024
EV104	X Online Documents	Maltese ToS	www.x.com/mt/tos	18/07/2024
EV105	X Online Documents	Polish ToS	www.x.com/pl/tos	18/07/2024
EV106	X Online Documents	Portuguese ToS	www.x.com/pt/tos	18/07/2024
EV107	X Online Documents	Romanian ToS	www.x.com/ro/tos	18/07/2024
EV108	X Online Documents	Slovak ToS	www.x.com/sk/tos	18/07/2024
EV109	X Online Documents	Slovenian ToS	www.x.com/sl/tos	18/07/2024
EV110	X Online Documents	Spanish ToS	www.x.com/es/tos	18/07/2024
EV111	X Online Documents	Swedish ToS	www.x.com/sv/tos	18/07/2024

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

EVIDENCE COLLECTED FROM SUBJECT MATTER INTERVIEWS (PRIMARY TOPICS)

Domain	Document Title	Date Held
[REDACTED]	[REDACTED]	[REDACTED]

* Evidence collected from secondary and incidental topics during subject matter interviews was recorded alongside the above or documented and itemised as an Individual Evidence Request.

OTHER EVIDENCE COLLECTED

INDIVIDUAL EVIDENCE REQUESTS

This Audit made 328 separate requests for information or evidence to support required activity.

They are not listed in detail but are recorded as artefacts REV001 through REV324.

NOTE: Of the 328 requests made, some were duplicate requests for information that was not provided following the initial request, and so no relationship between these sets of numbers should be inferred.

TESTING ARTEFACTS

This Audit filed 93 separate testing artefacts as a direct output from substantive testing activity.

They are not listed in detail but are recorded as artefacts TE01 through TE93.

CONTRACT BETWEEN PARTIES

As required by Recital 15 of COMMISSION DELEGATED REGULATION (EU) supplementing Regulation (EU) 2022/2065

STATEMENT OF WORK #2

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SECTION H
Declaration

SECTION H – Declaration

FTI Consulting Inc. declares that, to the best of its knowledge and belief, the information given in this submission is true, correct, and complete, and that all the opinions expressed are sincere.

Signature : _____ Date : _____

FTI Consulting

200 Aldersgate,
Aldersgate Street,
London, EC1A 4HD

