

[VLOP / VLOSE]

DSA Assurance Illustrative Report

Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA)

This is an illustrative non-binding version and may need to be adapted to abide by jurisdictional requirements and standards]

[Brussels]

6-27-2024

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Other information about this report

The document in question consists of an illustrative audit report and accompanying appendices, which together present the results of the audit conducted to assess compliance with the EU Digital Services Act (DSA).

The report assumes that the audit was carried out in accordance with the EU's delegated regulation governing audits for very large online platforms and search engines, Annex I to the delegated act, and the ISAE 3000 (Revised) standard. Changes to the format and content of this report may be required based on local auditing standards that supplement ISAE 3000 (Revised).

The audit report provides an overview of the objectives, scope, and methodology employed during the assessment. It presents the findings of the auditors, highlighting areas of compliance and any instances of non-compliance that were identified. Where necessary, recommendations for corrective measures are included.

The supporting appendices provide further details to support the audit report. These may include documentation of the specific audit procedures followed, samples of evidence examined, and any additional data or analysis that bolster the conclusions drawn in the report.

Independent practitioner's assurance report

[Addressee]

Scope

We have been engaged by [VLOP/VLOSE] to perform a 'reasonable assurance engagement,' as defined by International Standards on Assurance Engagements, to evaluate [insert other entity name if different] management's statement that the systems and processes implemented to comply with Regulation (EU) 2022/2065 of the European Parliament and of the Council (the "Act") (its "Statement") [add reference to management's statement, if included] and to opine in accordance with Article 37 of the Act on the systems and manual processes in place (collectively the "Subject Matter") regarding their compliance with each applicable obligation and commitment, and overall, referred to in Article 37(1) (a) of the Act (the "Specified Requirements") during the period from [Start date] through [End date] (the "Evaluation Period"). Unless referenced otherwise, each applicable obligation and commitment is defined at the sub-article level.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the audited service's compliance with codes of conduct and crisis protocols (referred to in Article 37 (1) (b) of the Act) because the requirement for the audited service to comply with such articles did not exist during the Evaluation Period, and accordingly, we do not express an opinion on this information.

We are also not responsible for the audited provider's interpretations of, or compliance with, laws, statutes, and regulations (outside of the Specified Requirements) applicable to [audited provider] in the jurisdictions within which [audited provider] operates accordingly, we do not express an opinion or other form of assurance on the audited provider's compliance or legal determinations.

The information included in the audited provider's audit implementation report contained in Annex 2, has not been subjected to the procedures applied in our engagement and, accordingly, we express no opinion on it.

[Additional considerations to be added as deemed applicable]

[VLOP/VLOSE] responsibilities

The management of the audited service [, including affiliated entities,] is responsible for:

- Initially determining the applicability of each of the DSA obligation and commitments during the Evaluation Period.
- The audited service's compliance with the Specified Requirements, by designing, implementing, and maintaining the audited service's system and manual processes (and related controls) in place to comply with the Act.
- Selecting the Specified Requirements, and making interpretations and developing benchmarks, as needed, to implement the Specified Requirements.
- Evaluating and monitoring the audited service's compliance with the Specified Requirements.
- Its Statement of compliance with the Specified Requirements.
- Having a reasonable basis for its Statement.
- preparing "Annex I - Template for the audit implementation report referred to in Article 6 of the Delegated Regulation", including the completeness, accuracy, and method of presentation of the annex.
- [Additional considerations to be added as deemed applicable]

This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of its Statement [and evaluation of its audited service's system and manual processes (and related controls) in place – if also the VLOP/VLOSE], such that it is free from material misstatement, whether due to fraud or error.

[VLOP/VLOSE]'s responsibilities

[VLOP/VLOSE]'s management is responsible for the evaluation of the Subject Matter in relation to the Specified Requirements and for determining compliance. [VLOP/VLOSE] is also responsible for selecting the Specified Requirements, and for the Subject Matter being in compliance with the Specified Requirements, in all material respects. [VLOP/VLOSE] has been designated by the European Commission as being the designated provider of the audited service.

Our independence and quality management

We have complied with the [International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards)/local Code of Ethics], which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, [that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards)].

We apply the International Standard on Quality Management 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

[auditing organizations] responsibilities

Our responsibility is to:

- plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, **[VLOP/VLOSE]** complies with each of the Specified Requirements;
- form an independent opinion on whether **[VLOP/VLOSE]** is in compliance with the Specified Requirements based on the procedures we have performed and the evidence we have obtained; and
- express our opinion to the audited provider.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)'), and the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, by laying down rules on the performance of audits for very large online platforms and very large online search engines ("Delegated Regulation") dated 20 October 2023 [and the terms of reference for this engagement as agreed with **[VLOP/VLOSE]** on **[insert date of signed engagement letter]**¹. Those standards require that we plan and perform our engagement to obtain reasonable assurance about whether, in all material respects, the Subject Matter is in compliance with the Specified Requirements, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

¹ Optional text

Description of procedures performed:

Our work to assess the audited service's compliance with the Specified Requirements during the Evaluation Period included:

- Obtaining an understanding of the characteristics of the services provided by the audited provider;
- Evaluating the appropriateness of the Specified Requirements applied and their consistent application, including evaluating the reasonableness of estimates made by the audited provider;
- Obtaining an understanding of the systems and processes implemented to comply with the DSA, including obtaining an understanding of the internal control environment relevant to our assurance engagement.
- Identifying and assessing the risks whether **[management's statement of]** the compliance with the Specified Requirements is incomplete and inaccurate, whether due to fraud or error, and designing and performing further assurance procedures responsive to those risks, and
- Obtaining assurance evidence that is sufficient and appropriate to provide a basis for our opinion. We collected evidence between **[date of engagement letter]** and **[date of report]**.

The specific test procedures we performed, along with the nature, timing, and results of those tests are listed in the accompanying [Appendix 1](#), including for each applicable obligation:

audit opinion; audit criteria, materiality thresholds, procedures, methodologies, and results; overview and description of information relied upon as audit evidence; explanation of how the reasonable level of assurance was achieved; notable changes to the systems and functionalities audited; identification of any specific element which could not be audited (if applicable) or audit conclusion not reached; and other relevant observations and findings. Additionally, our summary of audit risk analysis pursuant to Article 9, including assessment of inherent, control and detection risk for each obligation is included in [Appendix 5](#).

Furthermore, our attestation that the auditing organization complies with the obligations laid down in Article 37 (3), point (a), (b), and (c) is included in [Appendix 5](#).

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Inherent limitations

The services in the digital sector and the types of practices relating to these services can change quickly and to a significant extent. Therefore, projections of any evaluation to future periods are subject to the risk that **[VLOP/VLOSE's]** compliance with the Specified Requirements may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

The Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature of and the methods used in determining such systems and processes implemented to comply with the Specified Requirements. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Our assurance engagement was limited to performing audit procedures on those aspects of **[VLOP/VLOSE]**'s algorithmic systems relevant to comply with the Specified Requirements. This did not include all of the algorithmic systems that the **[VLOP/VLOSE]** operate, nor all aspects of the algorithmic systems for which we performed audit procedures. Algorithms may also not always operate consistently or at an appropriate level of precision to achieve their intended purpose. We do not express an opinion or any other form of assurance on the design, operation and monitoring of the algorithmic systems except on those aspects of **[VLOP/VLOSE]**'s algorithmic systems relevant to comply with the Specified Requirements.

Risk assessment, including the identification of systemic risks, is a judgmental process. It is also often conducted at a point in time and cannot always anticipate risks arising from new or unprecedented events for which there is little or no historical information.

Emphasis of Matter [As applicable]

[Additional paragraph(s) may be added to emphasize certain matters relating to the assurance engagement.]

Other matters [As applicable]

[Additional paragraph(s) may be added to communicate other matters relevant to intended users' understanding of the engagement, our responsibilities or our report relating to the assurance engagement.]

Audit Opinion [Could be moved to the front by audit firm]

The Audit opinion for compliance with the audited obligations referred to in Article 37(1), point (a) of the Act is to be phrased as Positive, Positive with comments, or Negative. On the basis of the conclusions for each obligation and commitment, the auditing organization is required to include an overall audit opinion.

Basis for Qualified [Negative] Opinion (Modified Opinion)

For the following articles we have reached a 'negative' audit conclusion which results in a 'negative' overall audit opinion following Article 8 of the Delegated Regulation:

- [Article XXX]
- [Article XXX]

Please refer to [Appendix 1](#) for more details.

Negative (Qualified Opinion) [Assuming not an adverse or disclaimer]

In our opinion, except for the (possible) effects of the matter(s) giving rise to the modification as described in the Basis for Qualified Opinion paragraph, in all material respects the [audited service's] systems and manual processes in place to meet the Specified Requirements comply with the applicable obligations set out in Chapter III of the DSA during the period 28 August 2023 through **[insert date]**.

Conclusions on each applicable individual commitment and obligation

For conclusions on each obligation and commitment, see [Appendix 1](#).

Restricted Users and purpose

This report is intended solely for the information and use of [audited provider], and for the information of the European Commission and the applicable Digital Services Coordinator of establishment as mandated under DSA Article 42(4), (collectively, the “Specified Parties”) for assessing the entities’ compliance with the Specified Requirements, and is not intended to be, and should not be, used by anyone other than these Specified Parties or for other purposes.

[Location], [Date of report]

[Firm name]

[Firm signature]

Annexes to the Independent Assurance Report

[Appendix 1](#) - The specific test procedures we performed, along with the nature, timing, and results of those tests.

[Appendix 2](#) – Annex 1 - Template for the audit report referred to in Article 6 of Delegated Regulation

[Appendix 3](#) - Documents requested pursuant to Article 7(2) of this Regulation.

[Appendix 4](#) - Documents relating to the audit risk analysis.

[Appendix 5](#) - Documents attesting that the auditing organisation complies with the obligations laid down in Article 37 (3), point (a), (b), and (c).

[Appendix 6](#) - Documentation and results of any tests performed by the auditing organisation, including as regards algorithmic systems of the audited provider.

[Appendix 7](#) – Definitions.

Appendix 1 - The specific test procedures we performed, along with the nature, timing, and results of those tests¹

Section 1 - Provisions applicable to all providers of intermediary services

Section 2 - Additional provisions applicable to providers of hosting services, including online platforms

[The table below will be included for all articles in the various sections in Chapter 3]

<p>Obligation: 18.1</p>	<p>Audit criteria: Identification of processes and controls appropriately designed and operated to enable the provider, when it becomes aware of 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 to 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.</p> <p>Definition of promptly [Optional]: [insert qualitative/quantitative measures as applicable]</p>	<p>Materiality threshold: Identified/projected deviations over [X%] of the notifications received under Articles 16 or 22, or identified (or should have been identified) by the audited provider's content moderation systems as containing information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons, the audited service did not meet the obligation or other deviations from the obligation that would likely impact a report user's perspective that the obligation was not being met.</p>
<p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> Inquired with management and gained an understanding of the policies concerning suspicions of crimes involving a threat to the life or safety; procedures and processes for identifying the appropriate law enforcement or judicial authorities of the Member State or Member States concerned; and notifying them of its suspicions and controls in place. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements. However, it was noted that personnel responsible for the policies, processes and controls put in place had not received formal training. Conducted a walkthrough of the process in place for identifying 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 (i.e. requirement to make notification) and through one instance when notification was made, including a) who was the appropriate law enforcement or judicial authorities that were identified, b) which information was transmitted and c) the time at which the information gave rise to a suspicion and when the notification was made were documented. Determined that the relevant policies, processes and controls in place were followed for this instance. Selected a sample of all notifications in the audit period received under Articles 16 or 22, or identified by VLOP/VLOSE's content moderation systems, and flagged as possibly containing information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons, test whether the audited providers followed its processes for determining the threshold for determining the suspicion had taken place. If it was determined that notification was required, evaluate the audited provider's policies were followed (and appropriately documented) regarding identifying the appropriate law or judicial authorities, communicating all the relevant information to the relevant law enforcement or judicial authorities of the Member State or Member States within the audited provider's timeframe per its policy. Concluded the audited provider's policies, processes and controls were followed for the samples selected, except that several notifications made in September and October exceeded the audited provider's benchmark for 'promptly'. Management explained that benchmark for promptly was not determined until 01-11-2023. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted till the end of the audit period. <p>Changes to the audit procedures during the audit: Shifted the focus of testing from controls to substantive procedures.</p> <p>Conclusion: Negative - We identified several instances in September and October 2023 for which the audited provider did not comply with its promptly benchmark. After further investigation, it was determined that the audited provider's benchmark for promptly was not specifically defined and implemented until 1 November 2023.</p>		
<p>Recommendations on specific measures: Training should be provided on the effective adherence to policies, processes and controls put in place to comply with this Specified Requirement.</p>		<p>Recommended timeframe to implement specific measures: 30 September 2024 – 31 December 2024</p>

¹ Note, this appendix covers both the specific test procedures we performed, along with the nature, timing, and extent of those tests, along with the annex referred to in the delegated act entitled "Documentation and results of any tests performed by the auditing organisation, including as regards algorithmic systems of the audited provider".

Section 3 - Additional provisions applicable to providers of online platforms

Section 4 - Additional provisions applicable to providers of online platforms allowing consumers to conclude distance contracts with traders

Section 5 - Additional obligations for providers of very large online platforms and of very large online search engines to manage systemic risks

ILLUSTRATIVE REPORT

Appendix 2 – Obligations that are out of scope

[To be included the obligations that are not in scope]

ILLUSTRATIVE REPORT

Appendix 3 – Template for the audit report referred to in Article 6 of Delegated Regulation

Section A: General Information

1. Audited service:

[Name of Audited service]

2. Audited provider:

[Name of Audited provider]

3. Address of the audited provider:

[Address of the audited provider]

4. Point of contact of the audited provider:

[Audited provider point of contact]

5. Scope of the audit:

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? (Yes / No)

i. Compliance with Regulation (EU) 2022/2065

Obligations set out in Chapter III of Regulation (EU) 2022/2065:

Audited obligation	Period covered
A listing of the audited obligations can be found in Appendix 1 , of our attached [Independent practitioner's assurance report] .	25/08/2023 to [audit period end date]

ii. Compliance with codes of conduct and crisis protocols

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:

Audited commitment	Period covered
N/A	N/A

6. a. Audit start date:

[Audit period start date]

b. Audit end date:

[Audit period end date]

Section B: Auditing organization(s)

[To complete the section below, insert as many lines as necessary per point.]

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

[Firm legal name]

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

For each member of the auditing team, provide:

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

[Name of signing partner] was the overall responsible person from **[Name of Firm]**. (Contact detail: **[Office address and/or email]**. **[Name of Firm]** has maintained a list of the reasonable assurance team members. At **[Name of Firm]**'s request, for privacy purposes, the personal names are not being specified in this submission. However, the complete list of team members may be requested if required.

3. Auditors' qualification:

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

There were more than [number] university degreed team members involved in the execution of the engagement.

Personnel directing the assurance engagement collectively have significant experience related to auditing the technology industry, performing risk assessment, assessing compliance functions, content moderation, privacy matters, GDPR and other related topics.

The team included individuals with the following credentials:

- **[Insert List of Qualifications Held by Engagement Team]**

- Documents attesting that the auditing organization 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:

Response included in Attachment 2 to Annex 1.

4. Auditors' independence:

a. Declaration of interests

[Name of Firm] performs audits, reasonable and limited assurance engagements, and related permissible professional services, for **[Name of Engaging Party]** in our capacity as a global assurance, tax, transaction, and advisory services provider.

[Name of Firm] has contracts to purchase certain **[Name of client]** services (including advertising) from **[Name of client]**. **[Name of client]** has informed us the contracts are in the ordinary course of business and the terms and conditions are "at market", as compared to other buyers at similar levels of spending. We have concluded there is no effect on **[Name of Firm]**'s independence with respect to these contracts. In reaching that conclusion, we considered the **[Name of Independence rules]** applicable to this situation, which permit business relationships between an audit client and the firm or covered person in the firm when the firm or covered person is a consumer in the ordinary course of business.....

- References to any standards relevant for the auditing team's independence that the auditing organization(s) adheres to:

Refer to Reasonable Assurance Report. As noted in the Reasonable Assurance Report, **[name of Firm]** applies **[International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards)/Local Code of Ethics]**, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care,

confidentiality and professional behaviour, [that are at least as demanding as the applicable provisions of the **International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards)**].

Independence is comprised of independence of mind and independence in appearance, both of which are required of the engagement team members engaged in providing reasonable assurance engagements. Independence of mind requires that the members maintain a state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and scepticism. Independence of appearance is achieved by the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would likely conclude, weighing all the specific facts and circumstances, that a firm's, or a member of the audit team's, integrity, objectivity, or professional scepticism has been compromised.

- c. List of documents attesting that the auditing organization 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. Attachment 3 and 5 to Annex 1**

Our engagement agreement notes our compliance with Article 37 (3) (a) (i). Since this the first year of the DSA audit requirement, we are, by definition, in accordance with Article 37 ((3) (ii). Regarding Article 37 ((3) (iii), we are not performing the audit in return for fees which are contingent on the result of the audit.

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

Refer to our attached [**Independent practitioner's assurance report**]. As noted in the [**Independent practitioner's assurance report**], our engagement was conducted in accordance with ISAE 3000 (revised) [**and attestation standards established by the AICPA**]. Those standards require that we plan and perform the reasonable assurance engagement to obtain reasonable assurance about whether management's assertion is appropriately stated, in all material respects.

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

[**Name of Firm**] applies the International Standard on Quality Management I (ISQM 1) [**and the AICPA's Quality Control Standard**]. Accordingly, we maintain a comprehensive system of quality control / management including documented policies and procedures regarding compliance with ethical requirements, professional, standards, and applicable legal and regulatory requirements.

[Furthermore, [**Name of Firm**] is a registered audit firm with the Public Company Accounting Oversight Board ("PCAOB") of the United States and is an American Institute of Certified Public Accountants ("AICPA") member firm]. As such, [**Name of Firm**] complies with the public accounting profession's technical and ethical standards, including the AICPA's Code of Professional Conduct. In addition to the Code of Professional Conduct, the AICPA publishes standards, which delineate specific requirements that Certified Public Accountants are consistently required to follow during the audit. Refer to [**Name of Firm**] Transparency Report 2023 for further background.

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)

A description of the main findings drawn from the audit can be found in [Appendix 1](#) of our attached [**Independent practitioner's assurance report**].

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 audit opinion for compliance with the audited obligations set out in set out in Chapter III of Regulation (EU) 2022/2065 can be found in [Appendix 1](#) of our attached **[Independent practitioner's assurance report]**.

2) Audit conclusion for each audited obligation:

The audit conclusion for each audited obligation can be found in [Appendix 1](#) of our attached **[Independent practitioner's assurance report]**.

SECTION C.2: Compliance with voluntary commitments in codes of conduct and crisis protocols

Repeat section C.2 for each audited code of conduct and crisis protocol referred to in Article 37(1), point (b) of Regulation (EU) 2022/2065:

1) Audit opinion for compliance with the commitments made under specify the code of conduct or crisis protocol covered by the audit:

N/A

2) Audit conclusion for each audited commitment:

N/A

Section C.3: Where applicable, explanations of the circumstances and the reasons why an audit opinion could not be expressed:

Not applicable / Explanations of the circumstances and the reasons why an audit opinion could not be expressed can be found in [Appendix 1](#) of our attached **[Independent practitioner's assurance report]**.

Section D: Description of the findings: compliance with Regulation (EU) 2022/2065

SECTION D.1: Audit conclusion for obligation (specify)

Insert as many entries for section D.1 as necessary to cover the entire scope of the audit, specifying the obligation the section refers to.

The information provided should be complete and detailed such that a third party with no previous connection with the audit is able to understand the description of the findings.

Insert as many lines as necessary per point when completing this section.

I. Audit conclusion:

Description of the audit conclusion, justification, and remarks.

As appropriate, include here any comments.

A description of the audit conclusion, justification, and remarks for each audited obligation. Can be found in [Appendix 1](#) of our attached **[Independent practitioner's assurance report]**.

If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance.

Explanation on the materiality of non-compliance, where applicable

*Recommended
timeframe to
achieve compliance*

Operational recommendations on specific measures to achieve compliance (where the conclusion is not positive), including an explanation on the materiality of non-compliance and recommended timeframe to achieve compliance, can be found in [Appendix 1](#) of our attached **[Independent practitioner's assurance report]**.

II. Audit procedures and their results:

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

A description of the audit criteria and materiality thresholds used can be found in [Appendix 1](#) of our attached **[Independent practitioner's assurance report]**.

2) Audit procedures, methodologies, and results:

a) Description of the audit procedures performed by the auditing organization, 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)):

A description of the audit procedures performed, the methodologies used to assess compliance, and a justification of the choice of those procedures and methodologies can be found in [Appendix 1](#) of our attached **[Independent practitioner's assurance report]**.

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

A description, explanation, and justification of any changes to the audit procedures during the audit can be found in [Appendix 1](#) of our **attached [Independent practitioner's assurance report]**.

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

The results of the audit procedures, including any test and substantive analytical procedures, can be found in [Appendix 1](#) of our attached **[Independent practitioner's assurance 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;

-
- b. the period(s) when the evidence was collected;
 - c. the period the evidence refers to;
 - d. any other relevant information and metadata.

An overview and description of information relied upon as audit evidence can be found in [Appendix 1](#) of our attached **[Independent practitioner’s assurance report]**.

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

An explanation of how the reasonable level of assurance was achieved can be found in [Appendix 1](#) of our attached **[Independent practitioner’s assurance report]**.

5) In cases when:

- a. 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:

An explanation of the circumstances when a specific element could not be audited or an audit conclusion could not be reached with a reasonable level of assurance can be found in [Appendix 1](#) of our attached **[Independent practitioner’s assurance report]**.

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.

A list of 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 can be found in [Appendix 1](#) of our attached **[Independent practitioner’s assurance report]**.

7) Other relevant observations and findings:

Please see [Appendix 1](#) of our attached **[Independent practitioner’s assurance report]** for any other relevant observations and findings.

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:

An analysis of the compliance of the audited provider with Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit can be found in [Appendix 1](#) of our attached **[Independent practitioner’s assurance report]**.

2) Description of how the auditing organization ensured its objectivity in the situation described in Article 16(3) of this Regulation:

A description of how **[the auditing organization]** ensured its objectivity considering that the previous audit(s) were performed by **[the auditing organization]** or considering that **[the auditing organization]** comprises at least one legal entity which participated in the previous audit(s), can be found in [Appendix 6](#) of our attached **[Independent practitioner’s assurance report]**.

Section E: Description of the findings concerning compliance with codes of conduct and crisis protocol

N/A – No codes of conduct and crisis protocols were applicable during the audit period.

Code of conduct or crisis protocol: (specify)

Repeat this section for each code of conduct and crisis protocol.

SECTION E.1: Audit conclusion for commitment (specify)

Insert as many entries for section E.1 as necessary to cover the entire scope of the audit, specifying the commitment audited.

The information provided should be complete and detailed such that a third party with no previous connection with the audit is able to understand the description of the findings.

Insert as many lines as necessary per point when completing this section.

III. Audit conclusion:

Audit conclusion

Positive	Positive with comments	Negative
Description of the audit conclusion, justification, and any comments.		
<i>If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance.</i> <i>Explanation on the materiality of non-compliance, where applicable</i>		<i>Recommended timeframe to achieve compliance</i>

IV. Audit procedures and their results:

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

2. Audit procedures, methodologies, and results:

- a) Description of the audit procedures performed by the auditing organization, 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)):
.....

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

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

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

- a) description of the type of information and its source;
- b) the period(s) when the evidence was collected;
- c) the period to which the evidence refers;
- d) any other relevant information and metadata.
.....

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

5. In cases when:

- a. a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or
- b. 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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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.
-

7. Other relevant observations and findings
-

Section F: Third-parties consulted

Repeat this section per third-party consulted, incrementing the name of the section by one (for example, F.1, F.2, and so forth).

1. Name of third party consulted:

N/A (or to be completed with relevant details (as applicable))

2. Representative and contact information of consulted third party:

N/A (or to be completed with relevant details (as applicable))

3. Date(s) of consultation:

N/A (or to be completed with relevant details (as applicable))

4. Input provided by third-party

N/A (or to be completed with relevant details (as applicable))

Section G: Any other information the auditing body wishes to include in the audit report (such as a description of possible inherent limitations).

Please refer to our attached **[Independent practitioner’s assurance report]** for additional information.

Include as many lines as necessary in accordance with the allocation of responsibilities and empowerment as referred to in Article 7(1) point b)

Date [Date signed]

Signed by

[Person responsible for issuing the Report]

Place [Address/Location on Report]

In the name of

[Insert Name of Firm]

Responsible for:

Entire Engagement

ILLUSTRATIVE REPORT

Appendix 4 - Written agreement between [VLOP/VLOSE] and the auditing organization

[written agreement between VLOP/VLOSE and the auditing organization]

ILLUSTRATIVE REPORT

Appendix 5 - Documents relating to the audit risk analysis

Purpose: This document summarizes the risk assessment performed for the assessment of compliance with each audited obligation or commitment, including the assessment of inherent risks, control risks and detection risks for each audited obligation (i.e., each Sub article).

DSA Risk Assessment Requirements

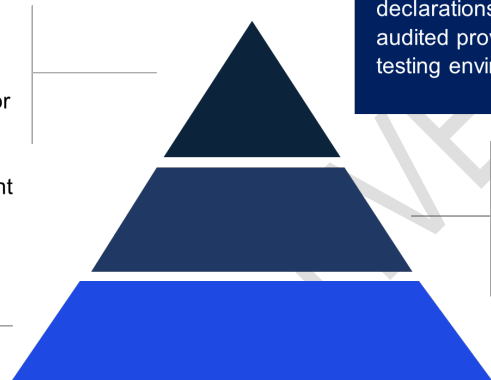
- 1) The audit report shall include a substantiated audit risk analysis performed by the auditing organization for the assessment of the audited provider's compliance with each audited obligation or commitment.
- 2) The audit risk analysis shall be carried out prior to the performance of audit procedures and shall be updated during the performance of the audit, in the light of any new audit evidence which, according to the professional judgement of the auditing organization, materially modifies the assessment of the audit risk.
- 3) The audit risk analysis shall consider:
 - a. inherent risks;
 - b. control risks;
 - c. detection risks.

Detection Risk

The risk that **the audit provider does not detect a misstatement** that is relevant for the assessment of the audited provider's compliance with an audited obligation or commitment

Inherent Risk

The risk of **non-compliance intrinsically related to the nature, the design, the activity, and the use of the audited service**, as well as the context in which it is operated, and the risk of non-compliance related to the nature of the audited obligation or commitment.



Misstatement — an intentional or unintentional omission, misrepresentation or error in the declarations or data reported or provided by the audited provider to the audit provider, or in the testing environment made available by the

Control Risk

The risk that a **misstatement is not prevented, detected and corrected in a timely manner by means of the audited provider's internal controls**.

Source: definition from Article 2 in Delegated Regulation

- 4) The audit risk analysis shall be conducted considering:
 - a. the nature of the audited service and the societal and economic context in which the audited service is operated, including probability and severity of exposure to crisis situations and unexpected events;
 - b. the nature of the obligations and commitments;
 - c. other appropriate information, including:
 - where applicable, information from previous audits to which the audited service was subjected;
 - where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065;

- where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service.

Overview

Risk assessment procedures were performed to help identify risks of material misstatement and plan out the nature, timing, and extent of our audit procedures.

Risk Assessment Steps performed:

1. *We obtained an understanding of the systems and processes (and related controls) put in place to comply with the Specified Requirements and other engagement circumstances*

Understanding the subject matter is key to planning and executing an effective engagement. We obtain our understanding during planning and update it throughout the performance of the engagement to the extent that changes affect our overall engagement strategy or the nature, timing, and extent of our procedures.

We obtained an understanding sufficient to:

- Enable us to identify and assess the risks of material misstatement.
- Provide a basis for designing and performing procedures to respond to the assessed risks and to obtain reasonable assurance to support our opinion.

Information obtained to inform the audit risk analysis:

Described in Article 9	Information obtained, included, but not limited to:
the nature of the audited service and the societal and economic context in which the audited service is operated, including probability and severity of exposure to crisis situations and unexpected events.	Information from audited provider (website, voice-over, annual report, trust, and safety reports) The transparency reports Systemic Risk Assessment
the nature of the obligations and commitments in Chapter 3 of the DSA;	Any documentation by the audited provider concerning the scope The audited providers' risk assessment per article, including flowcharts The audit risk and control framework
other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected;	Requests for Information (RFIs) and the responses to the RFIs Internal audit reports concerning the DSA or covering topics in the DSA (e.g., content moderation) Relevant future case-law concerning DSA
other appropriate information, including, where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065;	None Identified
other appropriate information, including, where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service.	Certain published reports from other providers operating in similar conditions or providing similar services (e.g., published transparency reports, DSA audit reports, etc.)

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2. We determined whether the risk factors we identify are inherent risks that may give rise to risks of material misstatement associated with the subject matter. We obtained an understanding by performing procedures, including reviews of relevant information, inquiries, data analytics, observations, and inspections.

We obtained an understanding of how management prepares certain information, such as their risk assessment to comply with Article 34. We also obtain an understanding of management’s process for determining the risks that would prevent the Specified Requirements from being achieved, and for designing and implementing processes and controls to address those risks. The audited provider has a formal risk assessment process to comply with Article 34, and other requirements.

We obtained an understanding of the components of the system of internal control at the entity level is an important step in performing our risk assessment procedures, as it helped us identify events and conditions that may have a pervasive effect on the susceptibility of the subject matters of our report to misstatement, either due to fraud or error. We obtained an understanding how [VLOP/VLOSE’s] system of internal control operates at the entity level, including:

- Control environment
- Monitoring activities
- Managements risk assessment process

3. For each obligation, we assessed inherent, control and detection risks

See below for the determination of inherent, control and detection risks.

4. Revision of Risk Assessment

In some instances, our assessment of the risks of material misstatement changed during the engagement as additional evidence is obtained. In circumstances in which we obtain evidence from performing further procedures, or when new information is obtained, either of which is inconsistent with the evidence on which we originally based the assessment, we revised the assessment and modify the planned procedures accordingly.

Determination of inherent, control and detection risks for each obligation and commitment (I.e., sub article)

ILLUSTRATION OPTION 1 - Assessment of Risk of each audited Obligation or Commitment

Overview of Risk assessment (addressing Section 4):

Listing of Obligations	Inherent Risk	Control Risk	Control Strategy	Detection Risk
18.1 – Initial	Medium	Low	Rely on controls	Low
18.1 – Final	Medium	Medium	Shifted the focus of testing from controls to substantive	Medium
18.2 - Initial

ILLUSTRATION OPTION 2 – Qualitative Description of Risk Assessment per Obligation (i.e., Sub-Article level):

Listing of Obligations	Inherent Risk
18.1	Shifted the focus of testing from controls to substantive
18.2

Appendix 6 - Documents attesting that the auditing organisation complies with the obligations laid down in Article 37 (3), point (a), (b), and (c)

DSA Annex	Illustrative Response
<p>Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (a) of Regulation (EU) 2022/2065.</p>	<p>We have complied with the [International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards)/local Code of Ethics], which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, [that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards)].</p> <p>Additionally, pursuant to Article 37(3)(a), we confirm that we have not performed non audit services related to the subject matter of this engagement. Further, we have been the auditor of the DSA for [insert company name] since 20XX (X year(s)). Lastly, we confirm that we are not receiving a contingent fee based on the outcome of this audit</p>
<p>Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065.</p>	<p>In compliance with Article 37(3)(b), we conclude that we have the requisite knowledge, skills, and professional diligence under the [relevant industry standard, i.e., ISAE/AICPA] standards. We have applied these professional standards throughout the course of our engagement.</p>
<p>Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (c) of Regulation (EU) 2022/2065.</p>	<p>We have complied with the [International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards)/local Code of Ethics], which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, [that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards)].</p> <p>We applied the International Standard on Quality Management [COUNTRY] and accordingly maintained a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.</p>

Appendix 7 – Definitions

For purposes of this assurance report the following terms have the meanings attributed below:

Term	Definition	Source
Assurance engagement	An engagement in which a practitioner aims to obtain sufficient appropriate evidence to express a conclusion designed to enhance the degree of confidence of the intended users other than the [VLOP/VLOSE] about the subject matter information (that is, the outcome of the measurement or evaluation of an underlying subject matter against criteria).	B
Audit criteria	The criteria against which the auditing organisation assesses compliance with each audited obligation or commitment	A
Audit evidence	Any information used by an auditing organisation to support the audit findings and conclusions and to issue an audit opinion, including data collected from documents, databases or IT systems, interviews or testing performed.	A
Audited obligation or commitment	An obligation or commitment referred to in Article 37(1) of Regulation (EU) 2022/2065 which forms the subject matter of the audit. Unless noted otherwise, each sub article is an audited obligation or commitment.	A
Auditing organisation	An individual organisation, a consortium or other combination of organisations, including any sub-contractors, that the audited provider has contracted to perform an independent audit in accordance with Article 37 of Regulation (EU) 2022/2065	A
Auditing procedure	Any technique applied by the auditing organisation in the performance of the audit, including data collection, the choice and application of methodologies, such as tests and substantive analytical procedures, and any other action taken to collect and analyse information to collect audit evidence and formulate audit conclusions, not including the issuing of an audit opinion or of the audit report	A
Audited provider	The provider of an audited service which is subject to independent audits pursuant to Article 37(1) of that Regulation	A
Audit risk	The risk that the auditing organisation issues an incorrect audit opinion or reaches an incorrect conclusion concerning the audited provider's compliance with an audited obligation or commitment, considering detection risks, inherent risks and control risks with respect to that audited obligation or commitment	A
Audited service	A very large online platform or a very large online search engine designated in accordance with Article 33 of Regulation (EU) 2022/2065	A
Control risk	The risk that a misstatement is not prevented, detected and corrected in a timely manner by means of the audited provider's internal controls.	A
Detection risk	The risk that the auditing organisation does not detect a misstatement that is relevant for the assessment of the audited provider's compliance with an audited obligation or commitment.	A
Engagement risk	The risk that the practitioner expresses an inappropriate conclusion when the subject matter information is materially misstated.	B
Evaluation Period	The period in scope of the assurance engagement.	B
Evidence	Information used by the practitioner in arriving at the practitioner's conclusion. Evidence includes both information contained in relevant information systems, if any, and other information.	B
Inherent risk	The risk of non-compliance intrinsically related to the nature,	A

	the design, the activity and the use of the audited service, as well as the context in which it is operated, and the risk of non-compliance related to the nature of the audited obligation or commitment;	
Intended users	The individual(s) or organization(s), or group(s) thereof that the practitioner expects will use the assurance report.	B
Internal control	Any measures, including processes and tests, that are designed, implemented and maintained by the audited provider, including its compliance officers and management body, to monitor and ensure the audited provider's compliance with the audited obligation or commitment.	A
Materiality threshold	The threshold beyond which deviations or misstatements by the audited provider, individually or aggregated, would reasonably affect the audit findings, conclusions and opinions.	A
Misstatement	A difference between the subject matter information and the appropriate measurement or evaluation of the underlying subject matter in accordance with the criteria. Misstatements can be intentional or unintentional, qualitative or quantitative, and include omissions.	B
Practitioner	The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm).	B
Professional judgment	The application of relevant training, knowledge, and experience, within the context provided by assurance and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the engagement.	B
Professional scepticism	An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement, and a critical assessment of evidence.	B
Reasonable assurance engagement	An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria.	B
Specified requirements	The individual DSA commitments (i.e., sub-articles) that are applicable that have been subjected to auditing procedures.	B
Subject matter	The phenomenon that is measured or evaluated by applying criteria.	B
Subject matter information	The outcome of the measurement or evaluation of the underlying subject matter against the criteria, i.e., the information that results from applying the criteria to the underlying subject matter.	B
Substantive analytical procedure	An audit methodology used by the auditing organisation to assess information to infer audit risks or compliance with the audited obligation or commitment.	A
Test	An audit methodology consisting in measurements, experiments or other checks, including checks of algorithmic systems, through which the auditing organisation assesses the audited provider's compliance with the audited obligation or commitment.	A
Vetted researcher	A researcher vetted in accordance with Article 40 (8) of Regulation (EU) 2022/2065.	A

Sources used:

A - Delegated Act Article 2

B - ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information