Commission adopts rules on independent audits under the Digital Services Act

The Commission has adopted today a Delegated Regulation with rules on independent audits to assess compliance of Very Large Online Platforms and Very Large Online Search Engines with the Digital Services Act (DSA).

Under the DSA, independent auditors must assess, at least once a year, compliance of Very Large Online Platforms and Search Engines with all DSA obligations. The audit reports should present a clear opinion concerning the compliance of the audited service with the DSA.

As required by the DSA, the Delegated Regulation sets out the steps the designated services must apply to verify the capabilities and independence of their auditor. It also lays down the main principles that auditors should apply when performing DSA audits.

The auditors will use templates to produce the independent audits, while Very Large Online Platforms and Search Engines will use templates to produce their implementation reports. Mandatory templates will ensure comparability between the reports from different services.

Audits represent an important accountability tool, and are part of the DSA's various transparency requirements. The 19 services designated in April 2023 (https://ec.europa.eu/commission/presscorner/detail/en/IP_23_2413) should be subject to a first audit at the latest 16 months after their designation, e.g. end of August 2024. They will have to transmit the audit report to the Commission and the competent authority in their Member State of establishment the audit reports, and must also publish these reports at the latest within three months.
from the time they complete the audit implementation report.

The Commission transmitted the Delegated Regulation to the European Parliament and Council. The rules should apply within three months if no objection is raised by the other institutions.


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