

TWITTER INTERNATIONAL UNLIMITED COMPANY ("TIUC")

AUDIT IMPLEMENTATION REPORT

SECTION A: General Information	
1.	Audited provider: Twitter International Unlimited Company
2.	Address of the audited provider: One Cumberland Place Fenian Street Dublin 2 D02 AX7 Ireland
3.	Audit report on which this implementation report is based Date of adoption of the audit report: 27th August 2024 Reference to the audit report (for example an URL): https://transparency.x.com/en/reports/dsa-audit-report
4.	Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference): Audited service: X Audited provider: Twitter International Unlimited Company Auditing organisation: FTI Consulting

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	<p>Scope of audit: compliance with all the obligations and commitments referred to in Article 37(1) of Regulation (EU) 2022/2065 Period Covered: 24/08/2023 to 23/08/2024</p> <p>For more detail, see: sections A and B of the audit report.</p>
5.	<p>Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?</p> <p>Yes.</p>
6.	<p>Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period:</p> <p>Not applicable.</p>

B. 1.	<p>[Art. 11.2] Point of Contact for Member State Authorities (Positive with comments)</p> <p>The information necessary to identify and communicate with their single points of contact is publicly available, but not easily accessible.</p> <p>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>
	<p><u>Recommendation</u></p> <p>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>
1.1	<p>Planned measure(s):</p>

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(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Not applicable.
(b) Timing for implementation:	
1.2 Measures taken since the end of the period on which the audit report is based	
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(a) Description of the measures:	<p>(i) TIUC has resolved the error to the intended flow by relocalizing the 'Contact Us' page, which now allows EU authorities direct access to content reporting and DSA reporting links.</p> <p>(ii) TIUC has published the Contact Us page, which includes the 'Requests from Law Enforcement/Other Government Agencies' and 'Digital Services Act' options, in English, Dutch, French, German, Italian, Portuguese and Spanish.</p>
(b) Time when the measure(s) were implemented or are planned to be implemented:	August 2024
(c) Result (include references to external sources, for example, links to website, as applicable):	Dutch - https://help.x.com/nl/forms French - https://help.x.com/fr/forms German - https://help.x.com/de/forms Italian - https://help.x.com/it/forms Portuguese - https://help.x.com/pt/forms Spanish - https://help.x.com/es/forms

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(d) **Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:**

Compliance is immediately observable.

1.3 . Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) **Justification for not implementing the recommendation:**

Not applicable

(b) **Alternative measure(s) taken to achieve compliance:**

Not applicable.

B. [Art. 12.2] Point of Contact for Users - Accessibility (Positive with comments)

2. The information necessary to identify and communicate with their single points of contact is publicly available, but not easily accessible in EU.

- 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.

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

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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.

Recommendation

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.

1.1 Planned measure(s):

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(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

Not applicable.

(b) Timing for implementation:

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

(i) TIUC has resolved the error to the intended flow by relocalizing the 'Contact Us' page, which allows EU users direct access to content reporting and DSA reporting links.

(ii) TIUC has published the Contact Us page, which includes the 'Requests from Law Enforcement/Other Government Agencies' and 'Digital Services Act' options, in English, Dutch, French, German, Italian, Portuguese and Spanish.

(iii) TIUC considered adding the EU-questions@x.com email address directly onto the 'Contact Us' page in the X Help Center. TIUC concluded that implementing this measure would adversely affect the timely resolution of cases because the DSA 'Contact Us' form is resourced and operationalized to allow for the most effective review routing, triage, and reporting. TIUC is considering the best alternative approach to compliance, including the introduction of a new EU user contact form.

(b) Time when the measure(s) were implemented or are planned to be implemented:

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The measures discussed at B.2.1.2(a)(iii) above will be implemented by or in Q2 2025.

(c) Result (include references to external sources, for example, links to website, as applicable):

Dutch - <https://help.x.com/nl/forms>
French - <https://help.x.com/fr/forms>
German - <https://help.x.com/de/forms>
Italian - <https://help.x.com/it/forms>
Portuguese - <https://help.x.com/pt/forms>
Spanish - <https://help.x.com/es/forms>

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

Compliance is immediately observable.

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable

(b) Alternative measure(s) taken to achieve compliance:

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Not applicable.

B.3.	[Art. 14.1] Terms and Conditions (Positive with comments) 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. 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.
	<u>Recommendation</u> 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.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Since the X User Agreement includes our Rules and Policies , we plan to incorporate additional information regarding the measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review, in the “Our range of enforcement options” Help Center article , which is linked in the X Terms of Service . Our Rules and Policies webpage includes links to our policies, which in turn include information about how to submit complaints relevant to a specific policy and links to the correct form to use to make a complaint.
(b)	Timing for implementation: Q2 2025
1.2	Measures taken since the end of the period on which the audit report is based .

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(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. [Art. 14.2] Terms and Conditions - Update notifications (Positive with comments)

4. 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.

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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.

Recommendation

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.

1.1 Planned measure(s):

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(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

Not applicable.

(b) Timing for implementation:

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

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1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

- # X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

The X terms and conditions for users in the EU are referred to as the “X User Agreement”. The [X Summary of Terms](#) specifically states that “*If you live in the European Union, EFTA States, or the United Kingdom, the X User Agreement comprises these [Terms of Service](#), our [Privacy Policy](#), our [Rules and Policies](#), and all incorporated policies.*”

Article 14.2 requires providers of intermediary services to inform the recipients of the service of any significant change to the terms and conditions. In accordance with Article 14.2, TIUC notifies users when significant changes are made to the X Terms of Service and Privacy Policy, including by way of in-app notifications and webpage banners. Examples of notices from last year’s update are available [here](#).

In respect of our Rules and Policies, TIUC informs users of any significant changes that are specifically relevant to them. An example of this is the policy change notice for [mandatory ID Verification for our ad revenue sharing program](#). The notice may take multiple forms, including in-app notifications, banners on relevant Help Centre articles or webpages ([example here](#)), updates to [specific terms](#), and announcements through X’s social media channels (such as the social channel or handle associated with the relevant product or feature, see [example here](#)).

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

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B. 5.	[Art. 14.4] Terms and Conditions - Application (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.
	<u>Recommendation</u> 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).
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation:
1.2	Measures taken since the end of the period on which the audit report is based .
(a)	Description of the measures: Not applicable.
(b)	Time when the measure(s) were implemented or are planned to be implemented:
(c)	Result (include references to external sources, for example, links to website, as applicable):
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

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1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

- # X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

TIUC enforces its terms and conditions in a manner that strikes the correct balance between consistency, transparency, and the rights and legitimate interests of its users. As highlighted in our [enforcement philosophy policy](#), context matters. Therefore, TIUC considers the context of an account because it needs to consider the rights and legitimate interests of all parties involved as required by DSA Article 14(4). For example, content moderation decisions for high-follower accounts pose increased risks of content dissemination, requiring prioritized moderation for effective risk mitigation.

The X Premium FAQs point out that X premium accounts, including Blue checkmark recipients, are subject to the same rules and policies, and TIUC has suspended and taken action against many X Premium users based on its policies.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. [Art. 14.5] Terms and Conditions - Accessibility and machine-readability (Positive with comments)

6. 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.

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 copyright reporting mechanisms are in place. However, it does not detail what the remedies and redress mechanisms are, as

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	required by this obligation.
	<u>Recommendation</u> 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. 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.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): (i) TIUC plans to incorporate the following language in the Summary of Terms: <i>“If you are a recipient of the X Service in the European Union, you may challenge certain decisions we make under the Digital Services Act (Regulation (EU) 2022/2065) via our internal process or via out-of-court dispute settlement as described here.”</i> (ii) We will consult with our employees in our various markets. TIUC will consider leveraging the readability indices if deemed appropriate based on the outcome of that consultation.
(b)	Timing for implementation: The Summary of Terms changes referred to at B.6.1.1 are scheduled to be published on October 16, 2024 and will become effective 30 days later, on November 15, 2024.
1.2	Measures taken since the end of the period on which the audit report is based .
(a)	Description of the measures:

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Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 . Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

The Rules and Policies section of the X Help Centre already includes a section setting out the [remedies and redress mechanisms available to EU recipients of the service under the DSA](#). This can be found under the Country Specific Resources section of the X Rules and Policies (screenshot available [here](#)).

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. [Art. 15.1] Transparency reporting obligations for providers of intermediary services (Negative)

7. The Audited Provider has satisfied the obligation in terms of the provision of a report. The following observations were noted, however:

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- 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.
- 15.1e - X do not include possible rates of error or safeguards applied in the Report.

Recommendations

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.

1.1 Planned measure(s):

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(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

(i) The free-text field is used by customers to provide additional context or evidence that our enforcement action was made in error. It is not used to track and categorise the basis for complaints. We have consistently stored this data on our backend systems and will update the next iteration of the DSA Transparency Report to include the basis for complaints for table 15.1.d.

(ii) We will update the next iteration of the DSA Transparency Report to include details about automated means used for content moderation and safeguards, similar to the context provided in the November 2023 DSA Transparency Report.

(b) Timing for implementation:

Q4 2024

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

Not applicable.

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- (b) Time when the measure(s) were implemented or are planned to be implemented:
- (c) Result (include references to external sources, for example, links to website, as applicable):
- (d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

- # X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B.8 [Art. 16.3] Notice and action mechanisms - Actual knowledge or awareness (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.

Recommendation

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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 *likely* 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.

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.

1.1 Planned measure(s):

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(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

TIUC remains at the Commission's disposal to discuss how to deliver the requirement under Article 16.3 in compliance with the requirements under Articles 8, 15, 17, 35 of the DSA.

(b) Timing for implementation:

Not applicable.

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

Not applicable.

(c) Result (include references to external sources, for example, links to website, as applicable):

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Not applicable.

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

Not applicable.

1.3 . Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. [Art. 17.1] Statement of Reasons - notification of violation (Positive with comments)

9. 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)

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Recommendation	
Amend the SOR provided to advertisers to make clear what violation took place.	
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): The Audit Report makes a positive finding in relation to TIUC’s Statements of Reasons and highlights that, following thorough review and expert consultations, it was determined that in relation to the Statements of Reasons provided to advertisers there is scope to further enhance TIUC’s compliance posture. As the auditors have not found it necessary to specify measures that TIUC must implement, TIUC will review its advertising Statements of Reasons against its otherwise compliant Statements of Reasons to seek to identify any improvements that can be made. If TIUC identifies areas in which advertisers do not receive adequate information on why action was taken on their advertisement, TIUC will further clarify these reasons in its messaging to affected advertisers.
(b)	Timing for implementation: Q1 2025
1.2	Measures taken since the end of the period on which the audit report is based .
(a)	Description of the measures: Not applicable.
(b)	Time when the measure(s) were implemented or are planned to be implemented:
(c)	Result (include references to external sources, for example, links to website, as applicable):

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(d) **Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:**

1.3 . Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) **Justification for not implementing the recommendation:**

Not applicable.

(b) **Alternative measure(s) taken to achieve compliance:**

Not applicable.

B. 10. [Art. 17.2] Statement of Reasons - notification of restriction on monetisation (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.

Recommendation

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.

1.1 Planned measure(s):

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(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation:
1.2	Measures taken since the end of the period on which the audit report is based
.	
(a)	Description of the measures: Not applicable.
(b)	Time when the measure(s) were implemented or are planned to be implemented:
(c)	Result (include references to external sources, for example, links to website, as applicable):
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
1.3	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.
.	
#	X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.
2.	Reasons for not implementing the recommendation, if applicable

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(a) Justification for not implementing the recommendation:

TIUC notes that the Audit Report made a positive finding in relation to TIUC's compliance with this article. TIUC may comply with Article 17 for advertiser notifications either via a notification in Ads Manager, an email, or other sufficient means. Article 17.2 DSA requires hosting providers to "provide" affected recipients with a statement of reasons for (certain) restrictions imposed. Article 17.2 DSA clarifies that the statement of reasons must be transmitted electronically ('only where the relevant electronic details are known'), but does not require them to be transmitted via email.

As with a notification in the Ad Manager tool, an email also requires that a user checks a specific interface for updates. However, due to the nature of the Ad Manager tool, advertisers must access the tool frequently to manage and monitor their ads, meaning that the notifications are a user-friendly method of communication. On that basis, TIUC does not propose to implement this recommendation at this time.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 11. [Art. 17.3] Statement of Reasons - redress (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).

Recommendation

Ensure that Ads Revenue Statement of Reasons clearly includes possibilities for redress available.

1.1 Planned measure(s):

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(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

X will review the Statements of Reasons to advertisers to ensure that the available possibilities for redress are included.

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(b) Timing for implementation:

Q3 2025

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

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Not applicable.

B. 12.	[Art. 20.1] Internal complaint-handling system (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).
	<u>Recommendation</u> When providing the SOR to Advertisers, 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.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): As this recommendation relates to Statements of Reasons, rather than TIUC's internal complaints handling system, the recommendation would be best implemented as part of TIUC's Article 17 remediation activity. We note that TIUC was otherwise compliant with Article 17 and therefore, it will strive to ensure that it clearly and unambiguously communicates specific violations that restrict ad monetization, in line with its other Statements of Reason.
(b)	Timing for implementation: Not applicable.
1.2	Measures taken since the end of the period on which the audit report is based .
(a)	Description of the measures: Not applicable.

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- (b) Time when the measure(s) were implemented or are planned to be implemented:**
- (c) Result (include references to external sources, for example, links to website, as applicable):**
- (d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:**

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B.1 [Art. 20.4] Internal complaint-handling system (Positive with comments)

3. 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.

Recommendation

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	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.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation:
1.2	Measures taken since the end of the period on which the audit report is based .
(a)	Description of the measures: Not applicable.
(b)	Time when the measure(s) were implemented or are planned to be implemented:
(c)	Result (include references to external sources, for example, links to website, as applicable):
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
1.3	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls. .
#	X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

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2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: TIUC acknowledges the importance of ensuring complaint handling is non-discriminatory. However, it does not follow that this can only be achieved by handling all complaints in the same way. A non-discriminatory complaint handling system must take into account the legitimate interests of all relevant parties and the circumstances of the case, including whether a high profile account is involved. Complaint handling decisions may have a greater impact when they relate to such accounts. TIUC operates a specific review pathway for high profile accounts for that reason. The review is conducted by reference to the same policies, but involves multiple analysts, with greater experience, to reduce the possibility for error in such cases. On that basis, and given the auditor made the recommendation in conjunction with a positive finding, TIUC does not propose to change its process at this time.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable.
B. 14.	[Art. 20.5] Internal complaint-handling system (Positive with comments) 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. 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. <u>Recommendation</u> Ensure that Ads Manager includes option to access complaint handling system where monetary payment is impacted.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

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As this recommendation relates to the notices provided to users, the recommendation would be best considered as part of TIUC's further work to build on its Article 17 compliance. We note that TIUC was otherwise compliant with Article 17 and that the Audit Report made a positive finding in relation to this Article 20.5. Please see above.

(b) Timing for implementation:

Not applicable.

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

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Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B.1 [Art. 22.1] Trusted Flaggers (Positive with comments)

5. 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 manually labelled, it is not prioritised and is treated in the same manner as all other reports.

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.

Recommendations

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.

Remove the identified error from the service information.

1.1 Planned measure(s):

(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

(i) TIUC will implement a unique Trusted Flagger workflow whereby, when a Trusted Flagger submits a DSA report, X's backend system will be able to _____ as a Trusted Flagger and will apply a Trusted Flagger tag to their report.

(ii) TIUC will update the current language on the 'Help Center' page to state: "*Entities carrying Trusted Flaggers status per Article 22 of DSA and designated NGOs will be recognized by their email used when submitting the report below.*"

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(b) Timing for implementation:

Q1 2025

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

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Not applicable.

B.1 6.	[Art. 23.1] Measures and Protection against misuse (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.
	<u>Recommendation</u> 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.
1.1 .	Planned measure(s):
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): (i) TIUC will update its internal manual to include procedures for suspending or terminating users who repeatedly share content it deems manifestly illegal content. (ii) TIUC will create a formal review process to help identify complaints that it deems manifestly unfounded, adopting both a qualitative and quantitative assessment.
(b)	Timing for implementation: Q3 2025
1.2 .	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable.
(b)	Time when the measure(s) were implemented or are planned to be implemented:

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- (c) **Result (include references to external sources, for example, links to website, as applicable):**
- (d) **Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:**

1.3 **Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.**

- # X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. **Reasons for not implementing the recommendation, if applicable**

(a) **Justification for not implementing the recommendation:**

Not applicable.

(b) **Alternative measure(s) taken to achieve compliance:**

Not applicable.

B. 17. **[Art. 23.2] Measures and protection against misuse (Positive with comments)**

It is unclear how X monitor the behaviour of accounts prior to and following a suspension sanction.

Recommendation

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.

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1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): will monitor the number of manifestly unfounded notices or complaints submitted via an EU reporter's X account using TIUC's DSA reporting mechanisms and systems. This will be a monthly process consisting of an initial quantity review, followed by a quality review, of the reports made by top reporters . There are certain conditions that must be made for the purposes of each stage of the review before a reporter will be found to have misused the DSA reporting mechanisms. If these conditions are met, TIUC will issue warnings to the relevant users or responses to the reports as appropriate.
(b)	Timing for implementation: Q2 2025
1.2	Measures taken since the end of the period on which the audit report is based .
(a)	Description of the measures: Not applicable.
(b)	Time when the measure(s) were implemented or are planned to be implemented:
(c)	Result (include references to external sources, for example, links to website, as applicable):
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
1.3	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls. .

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- # X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B.1 [Art. 23.3] Measures and Protection against misuse (Positive with comments)

8. 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.

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).

Recommendations

Utilise the whole month of data when determining whether a reporter has submitted a significant number of unfounded reports.

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.

Maintain data on actions taken against users who manifestly and repeatedly share illegal content. To include:

- the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints,

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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.

1.1 Planned measure(s):

(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

For the avoidance of doubt, the auditors refer to “*users who manifestly and repeatedly share illegal content*”. TIUC considers that this was intended to read “*who repeatedly share manifestly illegal content*” in line with the description used in the DSA. TIUC has interpreted the auditor’s findings and recommendations accordingly.

(i) TIUC will update the Article 23 DSA Transparency Reporting Process Manual to include the changes necessary to implement the recommendations as described below.

(ii) Regarding the recommendation to utilize the whole month of data when determining whether a reporter has submitted a significant number of unfounded reports, TIUC agrees that a timeline must be set. However, the one month deadline seems arbitrary and TIUC must have flexibility in deciding platform misuse. Instead, on a monthly cadence, an assigned agent from the will review the number of top reporting users. The agent tasked with reviewing these reporters will review to determine if any EU reporter meets our quantity and quality review conditions.

(iii) In accordance with the formalized quantity review assessment an agent will perform when reviewing manifestly unfounded reports, the agent will conduct a review of the EU user’s number of reports in relation to the proportionate number of manifestly unfounded reports they have submitted within a one month timeframe. Based on this proportionate number analysis, the agent will assess and make a determination if the user meets the threshold for manifestly unfounded reports being submitted thereafter.

(iv) TIUC agrees that it may collect one or more of the listed categories of data to justify actions against users who manifestly and repeatedly share illegal content. Agents will keep track via an internal tracker of current reporter offenders and the respective Response Templates that have been issued to the reporter or user, which will indicate the number of times this user has been warned for submitting manifestly unfounded reports to maintain oversight on relevant data on users who manifestly and repeatedly share illegal content.

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(b) Timing for implementation:

Q2 2025

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

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Not applicable.

B.1 9.	[Art. 24.1] Transparency reporting obligations for providers of online platforms (Negative) The Transparency Report does not refer to any unfounded notices or unfounded complaints, subsequently failing to meet Art.24.1(b).
	<u>Recommendation</u> Update future Transparency Reports to distinguish between suspensions enacted for the provision of: <ul style="list-style-type: none">• manifestly illegal content,• the submission of manifestly unfounded notices, and• the submission of manifestly unfounded complaints.
1.1 .	Planned measure(s):
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): This information was provided in the 'Further information on suspensions' section of TIUC's November 2023 Transparency Report. In the future Transparency Reports, TIUC will provide suspensions information 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.
(b)	Timing for implementation: Q4 2024
1.2 .	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable.

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- (b) Time when the measure(s) were implemented or are planned to be implemented:
- (c) Result (include references to external sources, for example, links to website, as applicable):
- (d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

- # X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 20. [Art. 24.2] Measures and protection against misuse (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.

<u>Recommendation</u>	
	The November 2023 Transparency Report be updated with the missing data through an annexed update.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
(b)	Timing for implementation: Not applicable.
1.2	Measures taken since the end of the period on which the audit report is based .
(a)	Description of the measures: Not applicable.
(b)	Time when the measure(s) were implemented or are planned to be implemented:
(c)	Result (include references to external sources, for example, links to website, as applicable):
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
1.3	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

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-	
#	X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable
(b)	Alternative measure(s) taken to achieve compliance: Not applicable.
B. 21.	[Art. 25.1] Measures and protection against misuse (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.
	<u>Recommendation</u> 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: <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

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- QA checks	
1.1	Planned measure(s):
.	
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
	Not applicable.
(b)	Timing for implementation:
1.2	Measures taken since the end of the period on which the audit report is based
.	
(a)	Description of the measures:
(b)	Time when the measure(s) were implemented or are planned to be implemented:
(c)	Result (include references to external sources, for example, links to website, as applicable):
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
1.3	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.
.	
#	X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.
2.	Reasons for not implementing the recommendation, if applicable

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(a) Justification for not implementing the recommendation:

TIUC considers that the auditor's finding goes beyond the requirements of Article 25, which does not require providers to have "an established, detailed and repeatable process for identifying dark patterns in new products as part of the process". In any event, TIUC has an established process for detecting dark patterns that includes specific internal guidance based on EU consumer law for the review of new products and features and training for the relevant teams tasked with identifying dark patterns in new products.

Furthermore, TIUC's compliance with this article is currently under investigation by the EC. The EC's decision in relation to that investigation may provide authority on the interpretation and application of this article as envisaged by recital 16 of the DRA. In the interim, there remains significant regulatory uncertainty regarding the scope and interpretation of the article, and the risk that the auditor's findings may conflict with the EC's decision. On that basis, TIUC does not intend to implement the auditor's recommendation and will await the EC's decision in the investigation.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 22. [Art. 26.1] Advertising on online platforms (Positive with comments)

Information about the main parameters used to determine the recipient of an advertisement, and how to modify or influence them, requires clearer and more specific language.

Recommendation

Vocabulary should be revised to avoid indefinite reasoning, for example: 'You are seeing this ad' rather than 'You might be seeing this ad'.

X should include more of the main applicable ad targeting products in explanatory information, for example; keywords, follower look-alikes, language, interests, gender.

1.1 Planned measure(s):

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(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

(i) TIUC will remove the word “might” in X’s “Why this Ad?” interface where it is not applicable.

(ii) Keywords, follower look-alike, language, interests, and gender are already included in X’s “Why this Ad?” presentation, where applicable.

(b) Timing for implementation:

The wording change mentioned at (i) above will be introduced in Q4 2024.

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

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2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable
(b)	Alternative measure(s) taken to achieve compliance: Not applicable.
B. 23.	[Art. 26.2] Advertising on online platforms (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.
	<u>Recommendation</u> X to continue developing a dedicated space to report undisclosed paid partnerships where if reported content is found to have commercial content. 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.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.

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(b) Timing for implementation:

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

The Audit Report makes a positive finding in relation to TIUC's provision of functionality for users to declare whether the content they provide contains commercial communications and ensure recipients can identify declared commercial content through prominent markings. X also has a mechanism to report violations of its Paid Partnership Policy. On that basis, TIUC does not propose to introduce the recommended measures at this time.

(b) Alternative measure(s) taken to achieve compliance:

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Not applicable.

B. 24.	[Art. 27.1] Recommender system transparency (Positive with comments) 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. 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.
	<u>Recommendation</u> 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.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): As part of the annual updates to the Terms of Service, the following language will be added to the “Content on the Services” section terms for users in the EU: <i>“Content recommendations are made based on a combination of factors: how you engage with the Services, the topics you have indicated that you are interested in, and what other users who share your similar interests like. Adjustments can be made in your settings, and additional information can be found in our Help Center (https://help.x.com/resources/recommender-systems).”</i>
(b)	Timing for implementation: Q4 2024
1.2	Measures taken since the end of the period on which the audit report is based



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(a)	Description of the measures: Not applicable.
(b)	Time when the measure(s) were implemented or are planned to be implemented:
(c)	Result (include references to external sources, for example, links to website, as applicable):
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
1.3	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable
(b)	Alternative measure(s) taken to achieve compliance: Not applicable.

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B. 25.	[Art. 27.2] Recommender system transparency (Negative) 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.
	<u>Recommendation</u> 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: <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. Given that heavy ranking has no weights assigned to each parameter, X should make this clear. Instead, X should state that  
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation:

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1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

In response to feedback by the auditor, TIUC updated the Help Centre's [main article](#) on recommender systems to further explain the signals used and the (lack of) relative importance of one parameter over another. However, TIUC notes that a balance needs to be struck between comprehensive and technical information on the one hand and clear and digestible information on the other hand. Users are consistently informed that the way they interact with content on the platform (liking a post, sharing a post, spending time watching media, reporting a post, etc.) is the most important factor in determining what content will then be recommended to them in the future. TIUC also provides extensive information ([here](#)) on each of the nine recommender systems in compliance with this article.

(b) Time when the measure(s) were implemented or are planned to be implemented:

Q3 2024

(c) Result (include references to external sources, for example, links to website, as applicable):

The updated Help Centre article is available here: <https://help.x.com/en/rules-and-policies/recommendations>

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

Immediately observable.

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

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(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 26. [Art. 28.1] Online protection of minors - Age verification (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.

Recommendations

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:

- **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.**

1.1 Planned measure(s):

.

(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

Not applicable.

(b) Timing for implementation:

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1.2 Measures taken since the end of the period on which the audit report is based

(a) **Description of the measures:**

Not applicable.

(b) **Time when the measure(s) were implemented or are planned to be implemented:**

(c) **Result (include references to external sources, for example, links to website, as applicable):**

(d) **Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:**

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) **Justification for not implementing the recommendation:**

Article 28.1 DSA, in conjunction with recital 24 DRA, requires platforms to establish appropriate measures for the protection of minors on their services, which are proportionate to the specific context of the relevant service and its use by minors. X is not a service that is targeted at or predominantly used by minors, who represent a very small proportion of X account holders. TIUC has implemented numerous measures that strive to protect the low proportion of minors using X, which have previously been communicated to the EC. TIUC considers such measures to be appropriate and proportionate to the existing risk and compliant with Article 28.1 and to date, no related findings against TIUC have been made.

However, Article 28.1 is broadly drafted and there is regulatory uncertainty as to the ways in which platforms should ensure the protection of minors on their services. While Article 28.1 does not prescribe any specific measures for the protection of minors (such

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as those measures recommended by the auditors), TIUC notes that the EC has opened a call for evidence on guidelines to be issued in accordance with Article 28.4. These guidelines will assist platforms to implement appropriate and proportionate controls in compliance with Article 28. TIUC remains ready to introduce additional measures as necessary and appropriate following the publication of guidance or other resources by the EC.

As regards the specific recommendation to introduce age verification tools, the EC and Member States are collaborating to develop a harmonized approach to age assurance and the EC's recent call for evidence includes this topic. TIUC is actively participating in the development of these standards, including by submitting information to the EC via letters and workshop participation. The auditor's introduction of IEEE 2089 as an age standard does not comply with Article 28.3 DSA, which prohibits requiring TIUC to collect additional personal data to verify if a user is a minor. Contrary to DSA Article 28.3, IEEE 2089 allows for the collection of additional personal data for age verification, including data with specific, additional handling requirements in member states like hard identifiers and biometric information, and explicitly states it does not ensure regulatory compliance. While introducing the IEEE standard as a DSA obligation in the context of an audit is not appropriate, the IEEE 2089 standard could serve as an aid in interpreting the pending EC guidance on the protection of minors.

(b) Alternative measure(s) taken to achieve compliance:

TIUC is willing and able to adapt its measures in light of changes to the product, user base, and the publication of regulatory guidance if and when those occur, including reference to the IEEE 2089 standard as part of those steps.

B. 27. [Art. 28.2] Online protection of minors (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.

Recommendation

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.

1.1 Planned measure(s):

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(a) **Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):**

Not applicable.

(b) **Timing for implementation:**

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) **Description of the measures:**

Not applicable.

(b) **Time when the measure(s) were implemented or are planned to be implemented:**

(c) **Result (include references to external sources, for example, links to website, as applicable):**

(d) **Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:**

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) **Justification for not implementing the recommendation:**

All targeted advertisements (being all advertisements other than Spotlight and Sponsored Trends) are turned off for EU users who are

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known minors. Consequently, advertisements are not presented to minors based on profiling using personal data in compliance with Article 28.2. As stated above in respect of the finding for Article 28.1, the introduction of age verification tools is potentially inconsistent with Article 28.3 DSA and the principles of necessity and proportionality that must be applied in assessing the lawfulness of processing personal data under the GDPR. Consequently, TIUC considers that it would be appropriate to await the EC's guidance as to best practice for age assurance before implementing such controls.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 28. [Art. 34.1] Risk Assessment (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.

Recommendation

Engage appropriate program management to ensure that annual Risk Assessments are completed and published by the deadline in August.

1.1 Planned measure(s):

.

(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

Not applicable

(b) Timing for implementation:

1.2 Measures taken since the end of the period on which the audit report is based

.

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(a) Description of the measures:

In line with the auditor's positive finding, TIUC's risk assessment under Article 34 DSA was completed by the deadline of 28 August 2024. The risk assessment and summary report were adopted by the Board on the same day. The summary report was subsequently submitted to the EC on 30 August 2024 in accordance with the requirement of Article 42 DSA to submit the report without undue delay upon completion.

(b) Time when the measure(s) were implemented or are planned to be implemented:

Not applicable.

(c) Result (include references to external sources, for example, links to website, as applicable):

Not applicable.

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

Immediately observable.

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

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(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 29. [Art. 34.2] Risk Assessment (Negative)

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.

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.

Recommendation

Conduct a full DSA risk assessment against each of the recommender systems to identify systemic risks.

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:

- **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.**

X need to conduct a risk assessment on FoSnR and identify the potential systemic risks that may arise from it (and implement relevant controls).

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.

1.1 Planned measure(s):

.

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(a) **Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):**

Not applicable

(b) **Timing for implementation:**

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) **Description of the measures:**

(b) **Time when the measure(s) were implemented or are planned to be implemented:**

(c) **Result (include references to external sources, for example, links to website, as applicable):**

(d) **Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:**

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) **Justification for not implementing the recommendation:**

TIUC's compliance with this article is currently under investigation by the EC. The EC's decision in relation to that investigation may provide authority on the interpretation and application of this article as envisaged by recital 16 of the DRA. In the interim, there remains significant regulatory uncertainty regarding the scope and interpretation of the article, and the risk that the auditor's findings

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may conflict with the EC's decision. On that basis, TIUC does not intend to implement the auditor's recommendations and will await the EC's decision in the investigation.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 30. [Art. 34.3] Risk Assessment (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).

Recommendation

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.

1.1 Planned measure(s):

.

(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

Not applicable.

(b) Timing for implementation:

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

All risk assessments are stored in a dedicated folder and can be accessed and shared internally and externally subject to appropriate file sharing permissions.

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(b) Time when the measure(s) were implemented or are planned to be implemented:

Not applicable.

(c) Result (include references to external sources, for example, links to website, as applicable):

Not applicable.

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

Not applicable.

1.3 . Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

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B.
31.

[Art. 35.1] Mitigation of risks (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.

Recommendation

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.

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1.1 Planned measure(s):

- .
- (a) **Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):**

Not applicable.

(b) Timing for implementation:

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

.

- # X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

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(a) Justification for not implementing the recommendation:

TIUC's compliance with this article is currently under investigation by the EC. The EC's decision in relation to that investigation may provide authority on the interpretation and application of this article as envisaged by recital 16 of the DRA. In the interim, there remains significant regulatory uncertainty regarding the scope and interpretation of the article, and the risk that the auditor's findings may conflict with the EC's decision. On that basis, TIUC does not intend to implement the auditor's recommendations and will await the EC's decision in the investigation.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 32. [Art. 39.1] Online advertising transparency (Positive with comments)

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.

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.

Recommendation

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.

1.1 Planned measure(s):

.

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(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

Not applicable.

(b) Timing for implementation:

1.2 Measures taken since the end of the period on which the audit report is based:

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

TIUC's compliance with this article is currently under investigation by the EC. The EC's decision in relation to that investigation may provide authority on the interpretation and application of this article as envisaged by recital 16 of the DRA. In the interim, there

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remains significant regulatory uncertainty regarding the scope and interpretation of the article, and the risk that the auditor's findings may conflict with the EC's decision. On that basis, TIUC does not intend to implement the auditor's recommendations and will await the EC's decision in the investigation.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable

B. 33. [Art. 39.3] Online advertising transparency (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.

Recommendation

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.

1.1 Planned measure(s):

.

(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

Not applicable.

(b) Timing for implementation:

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

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Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 . Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

TIUC's compliance with this article is currently under investigation by the EC. The EC's decision in relation to that investigation may provide authority on the interpretation and application of this article as envisaged by recital 16 of the DRA. In the interim, there remains significant regulatory uncertainty regarding the scope and interpretation of the article, and the risk that the auditor's findings may conflict with the EC's decision. On that basis, TIUC does not intend to implement the auditor's recommendations and will await the EC's decision in the investigation.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

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B. 34.	[Art. 40.6] Data access and scrutiny (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.
	<u>Recommendation</u> 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.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation:
1.2	Measures taken since the end of the period on which the audit report is based .
(a)	Description of the measures: TIUC has updated the process for requests under Article 40.4 by adding process language regarding amending requests to include the requirement to provide alternative means to provide access to data or other data in accordance with Article 40.6.
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable.
(c)	Result (include references to external sources, for example, links to website, as applicable): https://developer.x.com/en/use-cases/do-research

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(d) **Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:**

The European Commission and Digital Service Coordinators have not yet begun to grant vetted researcher status or submit requests to TIUC under Article 40.4. As a result, TIUC is not yet able to demonstrate compliance.

1.3 . Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) **Justification for not implementing the recommendation:**

Not applicable.

(b) **Alternative measure(s) taken to achieve compliance:**

Not applicable.

B. 35. [Art. 41.7] Compliance function (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.

Recommendation

Ensure full meeting minutes are recorded for all risk assessment reviews.

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1.1 Planned measure(s):

.

(a) Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

TIUC Board meeting minutes will specifically capture discussion around risk assessment reviews when they occur.

(b) Timing for implementation:

This will be implemented from the next relevant board meeting.

1.2 Measures taken since the end of the period on which the audit report is based

.

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

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2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable.
B. 36.	[Art. 42.1] Transparency reporting obligations (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.
	<u>Recommendation</u> Ensure following transparency reports are published in time for the 6 monthly cadence.
1.1	Planned measure(s): .
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): In line with the positive finding, TIUC will continue to publish its transparency reporting within the 6 monthly cadence.
(b)	Timing for implementation: Not applicable.
1.2	Measures taken since the end of the period on which the audit report is based .

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(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

(b) Alternative measure(s) taken to achieve compliance:

Not applicable.

B. 37. [Art. 42.2] Transparency reporting obligations (Negative)

X declined to engage in a live discussion on qualifications and linguistic expertise.

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	<p>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.</p>
	<p><u>Recommendation</u></p> <p>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.</p> <p>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.</p>
1.1	Planned measure(s): .
(a)	<p>Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):</p> <p>(i) TIUC will provide information regarding the linguistic expertise within the team dedicated to content moderation in respect of the service offered in the Union and, to the extent necessary and appropriate, provide context for any alternative, resilient solutions in its Transparency Reporting.</p> <p>(ii) TIUC will revise the 'Indicators of Accuracy for Content Moderation' section of the Transparency Report to include accuracy data broken down by the language of each Member State.</p> <p>Although TIUC will comply with the auditor's recommendations above, TIUC would like to note the following. The auditor correctly finds that the Transparency Report contained "Linguistic expertise of the persons carrying out the activities of content moderation, as well as the training and support given to such staff" but goes on to recommend that the qualifications of these persons also be mentioned. It is unclear what the auditor means by "qualifications" and why the information provided in the Transparency Report is not sufficient. TIUC believes that it is in compliance with the DSA, because it has streamlined its Transparency Report to meet industry standards. TIUC also notes that the European Commission has published a draft Implementing Regulation on transparency reporting for public consultation. This Implementing Regulation has not yet been finalized. Once finalized, this Implementing Regulation will provide detailed instructions for providers on the information to be provided.</p> <p>As a result of this, there is a risk that the findings of the auditor and the upcoming legislative clarification will overlap and/or conflict, and thus require different implementing measures. The measures taken by TIUC in the future may therefore deviate from the recommendations followed in this audit cycle.</p>

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(b) Timing for implementation:

Q4 2024

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

Not applicable.

(b) Time when the measure(s) were implemented or are planned to be implemented:

(c) Result (include references to external sources, for example, links to website, as applicable):

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls.

X has an internal control matrix that identifies DSA control measures to mitigate against potential risks. The control matrix is mapped to each DSA audited obligation and commitment, including first and second level of control measures, such as the implementation of controls, evidence/documentation, and quality assurance.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

Not applicable.

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(b) Alternative measure(s) taken to achieve compliance:

Not applicable.