

# Independent Audit on Snapchat

For the Period of 25 August 2023 to  
30 June 2024

With Assurance Report of Independent Accountants  
regarding Regulation (EU) 2022/2065, the Digital Services  
Act (DSA)

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# Snap Inc.

## Report of Management of Snap Inc. on Snapchat's Compliance

**26 August 2024**

We, as members of management of Snap Inc., (the "Company") are responsible for Snapchat (the "audited service") complying with all obligations in the aggregate, as well as with each applicable individual obligation and commitment, referred to in Article 37(1) (a) of the European Union Regulation 2022/2065 of the European Parliament and of the Council (the "DSA") (together the "Specified Requirements") during the period from 25 August 2023 through 30 June 2024 (the "Examination Period"). Unless referenced otherwise, each applicable obligation and commitment is defined at the sub-article level. We also are responsible for establishing and maintaining effective internal control over compliance with the Specified Requirements. Snap B.V. is designated as the representative of the provider (Snap Group Limited) in the European Union that is the measurer and evaluator of compliance with DSA for Snapchat. We have performed an evaluation of the Company's compliance with the Specified Requirements, including those described below, during the Examination Period.

We, as members of management of the Company, are responsible for preparing this report, including the completeness, accuracy and method of presentation of this report. As such, we are responsible for:

- Determining the applicability of each of obligation and commitment of the DSA during the Examination Period (see Attachment A)
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service's system and manual processes (and related controls) to comply with the DSA
- Selecting the Specified Requirements, and making interpretations, defining ambiguous terms and developing benchmarks, as needed, to implement the Specified Requirements
- Evaluating and monitoring the audited service's compliance with the Specified Requirements
- Its Statement of compliance with the Specified Requirements
- Having a reasonable basis for its Statement
- Preparing its audit implementation report referred to in Article 37(6) of the DSA, including the completeness, accuracy, and method of presentation

Furthermore, our responsibility includes maintaining adequate records and making estimates that are relevant to the preparation of our Assertion as well as to evaluate the audited service's system and manual processes (and related controls) in place to achieve compliance.

We assert that, except for the effects of the matters giving rise to the modification as described in Attachment A, the Snapchat platform complied with the applicable Specified Requirements in the aggregate, as well as with each applicable individual Specified Requirement during the Examination Period, as set out in Chapter III of the DSA, in all material respects.

Management of Snap Inc.

Attachment A – Listing of management's determinations and not applicable sub articles

# Snap Inc.

## Attachment A - Listing of sub articles, designating management's determinations

### Audit Conclusions of Applicable Sub Articles

Section 1	Section 2	Section 3	Section 4	Section 5
11.1	16.1	20.1		34.1
11.2	16.2	20.3		34.2
11.3	16.4	20.4		34.3
12.1	16.5	20.5		35.1
12.2	16.6	20.6		36.1
13.1	17.1	22.1		37.2
13.2	17.3	23.1		38.1
13.4	18.1	23.2		39.1
14.1	18.2	23.3		39.2
14.2		23.4		39.3
14.4		24.1		40.1
14.5		24.2		41.1
14.6		24.3		41.2
15.1		24.5		41.3
		25.1		41.4
		26.1		41.5
		26.2		41.6
		26.3		41.7
		27.1		42.1
		27.2		42.2
		27.3		42.3
		28.1		
		28.2		

Audited Provider Legend	
	In compliance
	Partial compliance
	Not in compliance

# Snap Inc.

## Not Applicable Sub Article Summary

Section 1	Section 2	Section 3	Section 4	Section 5	Section 6
13.3	16.3	19.1	29.1	33.1	44.1
13.5	17.2	19.2	29.2	33.2	44.2
14.3	17.4	20.2	30.1	33.3	45.1
15.2	17.5	21.1	30.2	33.4	45.2
15.3		21.2	30.3	33.5	45.3
		21.3	30.4	33.6	45.4
		21.4	30.5	35.2	46.1
		21.5	30.6	35.3	46.2
		21.6	30.7	36.2	46.3
		21.7	31.1	36.3	46.4
		21.8	31.2	36.4	47.1
		21.9	31.3	36.5	47.2
		22.2	32.1	36.6	47.3
		22.3	32.2	36.7	48.1
		22.4		36.8	48.2
		22.5		36.9	48.3
		22.6		36.10	48.4
		22.7		36.11	48.5
		22.8		37.1	
		24.4		37.3	
		24.6		37.4	
		25.2		37.5	
		25.3		37.6	
		28.3		37.7	
		28.4		40.2	
				40.3	
				40.4	
				40.5	
				40.6	
				40.7	
				40.8	
				40.9	
				40.10	
				40.11	
				40.12	
				40.13	
				42.4	
				42.5	
				43.1	
				43.2	
				43.3	
				43.4	
				43.5	
				43.6	
				43.7	

Audited Provider Legend	
	Not an auditable obligation
	Not applicable until EC takes action
	Condition does not exist for the sub article to be applicable
	Not applicable for initial Examination Period

# Snap Inc.

## Rationale for Designations of “N/A - Condition does not exist for the sub article to be applicable”

Sub Article	Rationale
14.3	Although minors use the audited service, the service is not primarily directed at minors or predominantly used by them. Therefore, the condition does not exist for this sub article.
22.6	The service provider does not have information indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in Article 16. Therefore, the condition does not exist for this sub article.
30.1 – 30.7	The service provider's online platform does not allow consumers to conclude distance contracts with traders on the platforms. Therefore, the condition does not exist for this sub article.
31.1 – 31.3	The service provider's online platform does not allow consumers to conclude distance contracts with traders on the platforms. Therefore, the condition does not exist for this sub article.
32.1 – 32.2	The service provider's online platform does not allow consumers to conclude distance contracts with traders on the platforms. Therefore, the condition does not exist for this sub article.
40.3 – 40.7, 40.12	The service provider has not received a request for access to data from the Digital Services Coordinator of establishment, the Commission, or researchers. Therefore, the condition does not exist for this sub article.

## Assurance Report of Independent Accountants

To the Management of Snap Inc.

### Scope

We were engaged by Snap Inc. (the “Company,” together with Snap Group Limited, the “audited provider”) to perform an assurance engagement to examine management’s assertion (“Statement”), included in Report of Management of Snap Inc. on Snapchat’s Compliance (“management’s report”), regarding Snapchat’s (“audited service”) compliance with all obligations and commitments in the aggregate, as well as with each applicable individual obligation and commitment, referred to in Article 37(1) (a) of the European Union Regulation 2022/2065 of the European Parliament and of the Council (the “DSA”) (together the “Specified Requirements”) during the period from 25 August 2023 through 30 June 2024 (the “Examination Period”), and opine on the audited service’s compliance with the Specified Requirements. Unless referenced otherwise, each applicable obligation and commitment is defined at the sub-article level.

We did not perform assurance procedures on the audited service’s compliance with codes of conduct and crisis protocols (referred to in Article 37 (1) (b) of the DSA and Annex I of the Commission Delegated Regulation Supplementing Regulation (EU) 2022/2065 (the “Delegated Regulations”)) because the requirement for the audited service to comply with such articles did not exist during the Examination Period.

Additionally, the information included in the audited provider’s separately provided audit implementation report titled Snapchat Implementation Report, is presented by the audited provider to provide additional information. Such information has not been subjected to the procedures applied in our examination, and accordingly, we do not express an opinion, conclusion, nor any form of assurance on it.

### Snap Inc.’s responsibilities

The management of the audited provider is responsible for:

- Determining the applicability of each of the DSA’s obligation and commitments during the Examination Period
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service’s system and manual processes (and related controls) to comply with the DSA
- Selecting the Specified Requirements, and making interpretations, defining ambiguous terms and developing benchmarks, as needed, to implement the Specified Requirements
- Evaluating and monitoring the audited service’s compliance with the Specified Requirements
- Its Statement on Snapchat’s compliance with the Specified Requirements
- Having a reasonable basis for its Statement
- Preparing its audit implementation report referred to in Article 37 (6) of the DSA, including the completeness, accuracy, and method of presentation

Furthermore, the Company’s responsibility includes maintaining adequate records and making estimates that are relevant to the preparation of its assertion as well as to evaluate the audited service’s systems and manual processes (and related controls) in place to achieve compliance.

### Snap B.V.’s responsibilities

Snap B.V. as the representative of the audited provider in the European Union is responsible for the measurement of the underlying subject matter against the applicable criteria.

## Our responsibilities and procedures performed

Our responsibility is to:

- Plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the audited service complies with each of the Specified Requirements;
- Form an independent opinion on whether the audited service is in compliance with the Specified Requirements, based on the procedures we have performed and the evidence we have obtained; and
- Express our opinion to the audited provider.

For additional responsibilities of the Company and Ernst & Young LLP, see Appendix 3 for the engagement statement of work executed on 2 February 2024.

We conducted our examination in accordance with the attestation standards established by the American Institute of Certified Public Accountants (“AICPA”), the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* (“ISAE 3000 (Revised)”), applicable aspects of the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, by laying down rules on the performance of audits for very large online platforms and very large online search engines dated 20 October 2023 and the terms of reference for this examination as agreed with the Company on 2 February 2024. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether the audited provider complied, in all material respects, with the Specified Requirements referenced above. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination included the following procedures, among others:

- Obtaining an understanding of the characteristics of the services provided by the audited provider;
- Evaluating the appropriateness of the Specified Requirements applied and their consistent application, including evaluating the reasonableness of estimates made by the audited provider;
- Obtaining an understanding of the systems and processes implemented to comply with the DSA, including obtaining an understanding of the internal control environment relevant to our examination and testing the internal control environment to the extent needed to obtain evidence of the audited provider’s compliance with the Specified Requirements, but not for the purpose of expressing an opinion on the effectiveness of the audited provider’s internal control;
- Identifying and assessing the risks whether the compliance with the Specified Requirements is incomplete or inaccurate, whether due to fraud or error, and designing and performing further assurance procedures responsive to those risks, and
- Obtaining assurance evidence that is sufficient and appropriate to provide a basis for our modified opinion.

We collected evidence to assess the audited service’s compliance with the Specified Requirements during the Examination Period throughout the period from 2 February 2024 through 26 August 2024.

## Our independence and quality management

We are required to be independent of the Company and to meet our other ethical responsibilities, as applicable for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA and other relevant ethical requirements required for our engagement.

We also apply the AICPA’s quality management standards and the International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

## Description of additional information on each of the applicable audit obligations and commitments

The audit conclusion; audit criteria, materiality thresholds, audit procedures, justification of any changes to the audit procedures during the audit, methodologies and results – including any test and substantive analytical procedures; justification of the choice of those procedures and methodologies; overview and description of information relied upon as audit evidence; explanation of how the reasonable level of assurance was achieved; notable changes to the systems and functionalities audited; identification of any specific element which could not be audited (if applicable) or audit conclusion not reached; and other relevant observations and findings associated with our audit of the obligations and commitments is included in Appendix 1. Additionally, our summary of audit risk analysis pursuant to Article 9 of the DSA, including assessment of inherent, control, and detection risk for each obligation is included in Appendix 4. See the Summary in Appendix 1 for the audit obligations and commitments not subjected to audit since they were not applicable during the Examination Period.

## Inherent limitations

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

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

Our examination was limited to certain aspects of the audited service's algorithmic systems, to the extent needed to obtain evidence of the audited service's compliance with the Specified Requirements as required by Regulation (EU) 2022/2065. This did not include all of the algorithmic systems that Snapchat operates, nor all aspects of the algorithmic systems for which we performed audit procedures. Furthermore, algorithms may not consistently operate in accordance with their intended purpose or at an appropriate level of precision. Because of their nature and inherent limitations, algorithms may introduce biases of the human programmer resulting in repeated errors or a favoring of certain results or outputs by the model favor of certain results. Accordingly, we do not express an opinion, conclusion, nor any form of assurance on the design, operation, and monitoring of the algorithmic systems.

The performance of risk assessments, including the identification of systemic risks, is inherently judgmental. Risk assessments are often conducted at a specific point in time and may not capture the dynamic nature of risks. Because the identification of systematic risks relies on known risks and expert judgment, the identification of systemic risks may not account for new or unprecedented events for which there is limited or no historical information.

## Emphasis of certain matters

Applying the Specified Requirements require the audited service to develop benchmarks and make interpretations of obligations and commitments, including certain terminology. Benchmarks and interpretations for which we deemed would be needed for report users to make decisions are described in Appendix 1 for applicable commitments and obligations.

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

Our examination was limited to understanding and assessing certain internal controls. Because of their nature and inherent limitations, controls may not prevent, or detect and correct, all errors or fraud that may be considered relevant. Furthermore, the projection of any evaluations of effectiveness to future periods is subject to the risk that internal controls may become inadequate because of changes in conditions, that the degree of compliance with such internal controls may deteriorate, or that changes made to the system or internal controls, or the failure to make needed changes to the system or internal controls, may alter the validity of such evaluations.

## Audit Opinion

The audit opinion for compliance with the audited obligations, in the aggregate, and for each individual obligation and commitment referred to in Article 37(4), point (g) of the DSA is to be phrased as Positive, Positive with comments, or Negative. Furthermore, Annex 1 of the Delegated Regulation requires an explanation for individual Specified Requirements where an opinion was not able to be reached. On the basis of the conclusions for each obligation and commitment, the auditing organization is also required to include an overall audit opinion.

## Basis for Qualified (Negative) Opinion

As noted in Appendix 1, our examination disclosed conditions that, in the aggregate, resulted in material noncompliance of certain Specified Requirements applicable to the audited service during the Examination Period.

## Qualified (Negative) Opinion

In our opinion, except for the effects of the matters giving rise to the modification as described in Appendix 1, Snapchat complied with the applicable Specified Requirements during the Examination Period as set out in Chapter III of the DSA, in all material respects.

## Conclusions on each applicable individual commitment and obligation

For conclusions on each obligation and commitment, see Appendix 1.

## Restricted Use and Purpose

This report is intended solely for the information and use of Snap Inc. Snap Group Limited, and Snap B.V., and for the information of the European Commission and the applicable Digital Services Coordinator of establishment as mandated under DSA Article 42(4), (collectively, the "Specified Parties") for assessing the audited provider's compliance with the Specified Requirements, and is not intended to be, and should not be, used by anyone other than these Specified Parties or for other purposes.

The logo for Ernst & Young LLP, featuring the company name in a stylized, cursive script font.

26 August 2024  
Los Angeles, California

*Appendices:*

Appendix 1 – Description of additional information on each of the applicable audit obligations and commitments (Documentation and results of any tests performed by the auditing organization, including as regards algorithmic systems of the audited provider) including summary of conclusions reached

Appendix 2 – Annex 1 Template for the audit report referred to in Article 6 of Delegated Regulation

Appendix 3 – Engagement agreement between Ernst & Young LLP and Snap Inc. (Document requested pursuant to Article 7(2) of the Delegated Regulation)

Appendix 4 – Summary of audit risk analysis, and assessment of inherent, control and detection risk for each obligation and commitment pursuant to Article 9 of the Delegated Regulation (Documents relating to the audit risk analysis pursuant to Article 9 of the Delegated Regulation)

Appendix 5 – Documents attesting that the auditing organization complies with the obligations laid down in Article 37 (3), point (a), point (b), and point (c), of the DSA

Appendix 6 – Definitions

# Appendix 1 – Description of additional information on each of the applicable audit obligations and commitments

## Introduction to Appendix 1

### Overview of methodology/approach of procedures performed

As part of determining the initial risk assessment for each obligation (or shortly thereafter), we made inquiries and/or performed a walkthrough of applicable processes or controls to obtain a sufficient understanding in order to design the nature, timing and extent of our procedures to obtain reasonable assurance.

For each obligation we took one of the following approaches:

1. *Primarily evaluated the design and operation of control(s).* If the audited provider has a control or set of controls that closely aligns with the Specified Requirements, we executed procedures to assess the design and operation of the control and did not perform substantive procedures other than inquiry (unless denoted otherwise).
2. *Performed substantive procedures, although control(s) existed.* If the audited provider has a control or set of controls that closely aligns with the Specified Requirement, but we deemed assessment to be more efficient by executing substantive procedures, we executed substantive procedures and did not perform procedures to assess the design and operation of the control.
3. *Evaluated the design and operation of control(s) and performed substantive procedures.* If the audited provider has a control or set of controls that closely aligns with some, but not all, of the criteria of the requirement, we executed procedures to assess the design and operation of the control for those criteria aligned with a control or set of controls and performed substantive procedures for the remaining attributes of the Specified Requirements.
4. *Performed substantive procedures.* If the audited provider does not have a control or set of controls that closely aligns with many aspects of the Specified Requirement, we solely executed substantive procedures.

### Impact of notable changes to the systems and functionalities audited during the Examination Period

We inquired as to any notable changes made to the systems and functionalities during the Examination Period and adjusted our examination procedures appropriately. To the extent the changes were deemed to have a significant impact on achieving compliance with the given Specified Requirements, we denoted the nature of the change in the description of the procedures performed in this Appendix.

### Evaluation and use of audited provider's legal interpretation, benchmarks and definitions

Many of the obligations needed to be supplemented by the audited provider's own legal determination, benchmark and/or definition of ambiguous terms ("audited provider's developed supplemental criteria"). For each obligation, we took one of the following approaches:

1. We assessed the audited provider's developed supplemental criteria and deemed it reasonable without further expansion or adjustment. As such, we performed procedures to evaluate the audited service's compliance with the Specified Requirements, including the audited provider's supplemental developed criteria.
2. We assessed the audited provider's developed supplemental criteria and deemed it reasonable but identified recommendations to improve the audited provider's developed supplemental criteria. As such, we performed procedures to evaluate the audited service's compliance with the Specified Requirements, including the audited provider's supplemental developed criteria, and provided a recommendation to improve the audited provider's supplemental developed criteria.
3. We assessed the audited provider's supplemental developed criteria (if any) and deemed it insufficient to obtain reasonable assurance. In these situations, we either concluded the obligation was not met or determined we did not have sufficient criteria to conclude on the obligation.

The professional standards applied prohibit the auditing organization from developing its own criteria.

Certain audited provider's developed supplemental criteria is included in the audit criteria in Appendix 1 for each obligation as the auditing organization deemed such inclusion necessary in order to provide the Specified Parties with information necessary

to evaluate compliance and to ensure the Specified Requirements comply with the applicable professional standard's definition of suitability.

#### Use of Sampling

As noted in the Delegated Regulations, the auditing organization is permitted to use sampling in the collection of audit evidence. The sample size and methodology for sampling were selected in a way to obtain representativeness of the data or information and, as appropriate, in consideration of the following:

- (a) evidence obtained throughout the Examination Period, or subset of Examination Period (as appropriate);
- (b) relevant changes to the audited service during the Examination Period;
- (c) relevant changes to the context in which the audited service is provided during the Examination Period;
- (d) relevant features of algorithmic systems, where applicable, including personalisation based on profiling or other criteria;
- (e) other relevant characteristics or partitions of the data, information and evidence under consideration; and
- (f) the representation and appropriate analysis of concerns related to particular groups as appropriate, such as minors or vulnerable groups and minorities, in relation to the audited obligation or commitment, as deemed necessary.

As part of our risk assessment, we determined our preliminary audit strategy (i.e., controls reliance, substantive only strategy or combination of the two) for each individual obligation and commitment. When taking a controls reliance strategy and our procedures include obtaining evidence from multiple controls and/or additional assurance from substantive procedures, we have selected sample sizes based on the size of the population (e.g., a sample of 25 when the population is greater than 250 occurrences or 10% of the population size, with a minimum sample of 5 when the population is less than 250 occurrences).

#### *Sampling related to controls/compliance*

Based on the nature of the engagement, our procedures relate to testing compliance with and internal control over compliance – with certain requirements. Accordingly, our testing procedures include attribute sampling to determine if the sample selected has the desired attribute (for example, the selected sample's attribute is correct or incorrect, present or absent, valid or not valid) to conclude on compliance with the Specified Requirements. As such, we applied guidance for minimum sample sizes in accordance with attribute sampling techniques (i.e., a qualitative statistical sample). Due to the nature of compliance/control sampling, other traditional sampling approaches for testing are not applicable as the populations do not have quantitative dimensions (e.g., monetary balances in a financial statement audit).

#### *Sampling related to substantive procedures and other considerations for controls testing*

When we have taken a substantive only strategy or we have only identified one control to test related to the obligation or commitment, we have either (1) expanded our sample sizes (e.g., to 60) or (2) performed additional procedures to obtain sufficient evidence to conclude on the Company's compliance with the Specified Requirements. These additional procedures may include obtaining specific representations from management, performing substantive analytical procedures or testing more key items.

#### *Identified exceptions in sample populations*

In all instances, when we encountered one exception within our sample selections which we determined to be random, we selected additional items for testing (e.g., for sample sizes of 25, we tested at least 15 additional items or 40 in total). When we concluded that the exception is systematic, we did not extend our sample size, but instead concluded that the exception was an instance of non-compliance.

## Applicability Summary

### Audit Conclusions of Applicable Sub Articles

Section 1	Section 2	Section 3	Section 4	Section 5
11.1	16.1	20.1		34.1
11.2	16.2	20.3		34.2
11.3	16.4	20.4		34.3
12.1	16.5	20.5		35.1
12.2	16.6	20.6		36.1
13.1	17.1	22.1		37.2
13.2	17.3	23.1		38.1
13.4	18.1	23.2		39.1
14.1	18.2	23.3		39.2
14.2		23.4		39.3
14.4		24.1		40.1
14.5		24.2		41.1
14.6		24.3		41.2
15.1		24.5		41.3
		25.1		41.4
		26.1		41.5
		26.2		41.6
		26.3		41.7
		27.1		42.1
		27.2		42.2
		27.3		42.3
		28.1		
		28.2		

Color Legend	
	Positive
	Positive with comments
	Negative - partial period
	Negative

Not Applicable Sub Article Summary

Section 1	Section 2	Section 3	Section 4	Section 5	Section 6
13.3	16.3	19.1	29.1	33.1	44.1
13.5	17.2	19.2	29.2	33.2	44.2
14.3	17.4	20.2	30.1	33.3	45.1
15.2	17.5	21.1	30.2	33.4	45.2
15.3		21.2	30.3	33.5	45.3
		21.3	30.4	33.6	45.4
		21.4	30.5	35.2	46.1
		21.5	30.6	35.3	46.2
		21.6	30.7	36.2	46.3
		21.7	31.1	36.3	46.4
		21.8	31.2	36.4	47.1
		21.9	31.3	36.5	47.2
		22.2	32.1	36.6	47.3
		22.3	32.2	36.7	48.1
		22.4		36.8	48.2
		22.5		36.9	48.3
		22.6		36.10	48.4
		22.7		36.11	48.5
		22.8		37.1	
		24.4		37.3	
		24.6		37.4	
		25.2		37.5	
		25.3		37.6	
		28.3		37.7	
		28.4		40.2	
				40.3	
				40.4	
				40.5	
				40.6	
				40.7	
				40.8	
				40.9	
				40.10	
				40.11	
				40.12	
				40.13	
				42.4	
				42.5	
				43.1	
				43.2	
				43.3	
				43.4	
				43.5	
				43.6	
				43.7	

Color Legend	
	Not an auditable obligation
	Not applicable until EC takes action
	Condition does not exist for the sub article to be applicable
	Not applicable for initial Examination Period

Rationale for Designations of “N/A - Condition does not exist for the sub article to be applicable”

Sub Article	Rationale
14.3	Although minors use the audited service, the service is not primarily directed at minors or predominantly used by them. Therefore, the condition does not exist for this sub article.
22.6	The service provider does not have information indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in Article 16. Therefore, the condition does not exist for this sub article.
30.1 – 30.7	The service provider's online platform does not allow consumers to conclude distance contracts with traders on the platforms. Therefore, the condition does not exist for this sub article.
31.1 – 31.3	The service provider's online platform does not allow consumers to conclude distance contracts with traders on the platforms. Therefore, the condition does not exist for this sub article.
32.1 – 32.2	The service provider's online platform does not allow consumers to conclude distance contracts with traders on the platforms. Therefore, the condition does not exist for this sub article.
40.3 – 40.7, 40.12	The service provider has not received a request for access to data from the Digital Services Coordinator of establishment, the Commission, or researchers. Therefore, the condition does not exist for this sub article.

Section 1 – Provisions applicable to all providers of intermediary services

<p>Obligation: 11.1</p>	<p>Audit criteria: Throughout the period, in all material respects:</p> <ol style="list-style-type: none"> <li>1. An intermediary service contact was designated.</li> <li>2. The Member States' authorities, the Commission and the Board was able to communicate directly by electronic means with the intermediary service contact.</li> </ol>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for designating the single point of contact and providing electronic means to the Member States' authorities, the Commission and the Board to communicate with the single point of contact.</li> <li>2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for communicating with the designated single point of contact and electronic communication means to the Member States' authorities, the Commission and the Board. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Observed that a single point of contact was posted publicly on the Snap Privacy, Safety, and Policy Hub and may be contacted through electronic means, email address or support ticket, throughout the Examination Period.</li> <li>5. Inspected an email communication in April 2024 from the Company to the Commission with the contact information, email address and phone number, and a reference to the contact information on the Snap Privacy, Safety, and Policy Hub for the single point of contact.</li> <li>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
<p>Recommendations on specific measures: N/A</p>		<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 11.2</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>Information necessary to easily identify and communicate with the single point of contact is:</p> <ul style="list-style-type: none"> <li>- publicly available</li> <li>- easily accessible</li> <li>- up to date.</li> </ul> <p>The following are certain audited provider's developed supplemental criteria:</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variances) during the Examination Period related to the audit criteria.</p>
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	<p>Definition of publicly available: Available to anyone without prior clearance or qualification</p> <p>Definition of easily accessible: Accessible via standard search engine (includes clear headings and keywords and is discoverable)</p> <p>Definition of up to date: Updates are made to website within 72 hours of approval</p>	
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for designating the single point of contact, making the communication means publicly available, and timely updating the single point of contact and/or communication means.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for making the single point of contact and communication means publicly available and easily accessible. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Observed that a single point of contact was posted publicly on the Snap Privacy, Safety, and Policy Hub and may be contacted through electronic means, email address or support ticket, throughout the Examination Period.</li> <li>5. Observed that the Snap Privacy, Safety, and Policy Hub, including the single point of contact and communication means, are easily accessible through use of search engines.</li> <li>6. Inquired with management and confirmed that no changes occurred to the single point of contact and communication means during the Examination Period.</li> <li>7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>	

<p>Obligation: 11.3</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The official language or languages of the member state was:</p> <ul style="list-style-type: none"> <li>- specified within public information,</li> <li>- broadly understood by the largest possible number of Union Citizens,</li> <li>- used to communicate with the single point of contact, and</li> <li>- include at least one of the official languages of the Member State in which the provider had its main establishment or where its legal representative resided.</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and process for making publicly available the specified languages and means to communicate with the single point of contact and determining the specified languages includes at least one of the official languages of the Member State where the audit providers legal representative resides.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for making publicly available the language and means to communicate with the single point of contact.
4. Observed that a single point of contact was posted publicly on the Snap Privacy, and Safety, and Policy Hub and may be contacted through electronic means, email address or support ticket, throughout the Examination Period. However, the audited provider did not disclose the language that can be used to communicate with the single point of contact.
5. Observed that the Snap Privacy, and Safety, and Policy Hub was made available in all languages of the Member States, including the official language of the Member State in which the audit providers legal representative resides, throughout the Examination Period, inquired with management and inspected that communications may be submitted to the single point of contact any in language of the Member States.
6. Observed that on 28 June 2024, the Snap Privacy, and Safety, and Policy Hub was updated to specify that communication to the single point of contact may be made in English or Dutch, which includes at least one of the official languages of the Member State where the audit providers legal representative resides, the Netherlands.
7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

For the period 25 August 2023 to 27 June 2024, the audited provider did not specifically disclose the languages that can be used to communicate with its point of contact.

Recommendations on specific measures:

Not applicable as the audited provider has remediated during Examination Period.

Recommended timeframe to implement specific measures:

N/A

<p>Obligation: 12.1</p>	<p>Audit criteria: Throughout the period, in all material aspects: A point of contact was designated to users of the services that meets the following criteria:</p> <ul style="list-style-type: none"> <li>- single "point of contact" (one place on website) exists</li> <li>- ability to communicate: <ul style="list-style-type: none"> <li>- directly with provider by electronic means and</li> <li>- in a user-friendly manner</li> </ul> </li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<ul style="list-style-type: none"> <li>- permitting recipients of the service to choose the means of communication, which shall not solely rely on automated tools</li> <li>- service responds "rapidly"</li> </ul> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of rapidly: audited provider will respond within 30 days</p> <p>Definition of user friendly: intuitive (must make sense to the average user) and reliable (does not malfunction or crash)</p>	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and process for designating the single point of contact, providing electronic means to communicate with the single point of contact, and providing a rapid response to communications received.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for communicating the designated single point of contact, identifying the electronic communication means, and responding to communications submitted to the single point of contact, which is not solely through an automated tool. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that a single point of contact was posted publicly on the Snap Privacy, Safety, and Policy Hub and may be contacted through electronic means, email address or support ticket, throughout the Examination Period. Submitted a request through the email address and support ticket flow on the Snap Privacy, Safety, and Policy Hub and inspected the email address inbox and support ticket in the ticketing system to test the requests were received by the audit provider.
5. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of communications submitted through the email address and support tickets on the Snap Privacy, Safety, and Policy Hub, test whether the audit provider rapidly responded to the communication. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A
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Obligation: 12.2	<p>Audit criteria: Throughout the period, in all material aspects: The information needed for users of the services to identify points of contact was:</p> <ul style="list-style-type: none"> <li>- made publicly available</li> <li>- easily identifiable</li> <li>- easily accessible, and</li> <li>- kept up to date</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or</p>
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	<p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of publicly available: Available to anyone without prior clearance or qualification</p> <p>Definition of easily accessible: accessible via standard search engine (includes clear headings and keywords and is discoverable)</p> <p>Definition of up to date: Updates are made to website within 72 hours of approval</p>	<p>other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and process for designating the single point of contact, making the communication means publicly available, and timely updating the single point of contact and/or communication means.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for making the single point of contact and communication means publicly available and easily accessible. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that a single point of contact was posted publicly on the Snap Privacy, Safety, and Policy Hub and may be contacted through electronic means, email address or support ticket, throughout the Examination Period.
5. Observed that the Snap Privacy, Safety, and Policy Hub, including the single point of contact and communication means, are easily accessible through use of search engines.
6. Inquired with management and confirmed that no changes occurred to the single point of contact and communication means during the Examination Period.
7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specific Requirement during the Examination Period, in all material respects.

<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>
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<p>Obligation: 13.1</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. If the provider did not have an establishment in the Union, but offered services in the Union throughout the period, a legal or natural person was designated in writing to act as legal representative in one of the Member States, in writing, where the provider offers its services.</li> <li>2. The legal representative was not an establishment of the Union.</li> </ol> <p>Note: The designation of a legal representative within the Union pursuant to paragraph 1 shall not constitute an establishment in the Union.</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for designating the legal representative in one of the Member States.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for designating the legal representative in one of the Member States. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Observed that a legal representative within the Netherlands, which is a Member State, was posted publicly on the Privacy, Safety, and Policy Hub, throughout the Examination Period.</li> <li>5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specific Requirement during the Examination Period, in all material respects.</p>	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

Obligation: 13.2	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>On all issues necessary for the receipt of, compliance with, and enforcement of decisions issued in relation to this Regulation, providers of intermediary services:</p> <ul style="list-style-type: none"> <li>- Mandated their legal representatives for the purpose of being addressed, in addition to or instead of such providers, by the Member States' competent authorities, the Commission and the Board.</li> <li>- Provided their legal representative with necessary powers and sufficient resources to guarantee their efficient and timely cooperation with the Member States' competent authorities, the Commission and the Board, and to comply with such decisions.</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for providing the legal representative with sufficient power and resources to support cooperation with the Member State authorities, the Commission and the Board and comply with decisions.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for providing the legal representative with sufficient power and resources to support cooperation with the Member State authorities, the Commission and the Board and comply with decisions. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inquired with management and inspected policies containing roles and responsibilities, the legal representative responsibilities included the cooperating with the Member State authorities, the Commission and the Board.</li> </ol>	
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<p>5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specific Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 13.4</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider notified the Digital Services Coordinator in the Member State where that legal representative resided or was established of their legal representative's: <ul style="list-style-type: none"> <li>- name,</li> <li>- postal address,</li> <li>- email address, and</li> <li>- telephone number.</li> </ul> </li> <li>2. The legal representative's information was: <ul style="list-style-type: none"> <li>- publicly available,</li> <li>- easily accessible,</li> <li>- accurate, and</li> <li>- up to date.</li> </ul> </li> </ol>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for notifying the Digital Services Coordinator in the Member State that legal representative resides of the contact information for the legal representative.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for notifying the Digital Services Coordinator of the contact information (i.e., name, postal address, email address, and telephone number) for the legal representative and making it publicly available. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Observed that the name of the legal representative was easily accessible on the public Privacy, Safety, and Policy Hub and the legal representative may be contacted through an email address, and postal address, throughout the Examination Period.</li> <li>5. Inspected an email communication sent to the Digital Service Coordinator and the Commission dated 24 March 2024, the name and contact information of the legal representative was included in the communication.</li> <li>6. Inquired with management and confirmed that no changes occurred to the legal representative and communication means during the Examination Period.</li> <li>7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p>		

<p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specific Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 14.1</p>	<p>Audit criteria:</p> <p>Throughout the period, in all material aspects:</p> <p>1. The provider included information on any restrictions that they imposed in relation to the use of their service (Terms and Conditions or T&amp;Cs) in respect of information provided by the recipients of the service, in their terms and conditions. Through the Examination Period, the T&amp;Cs included:</p> <ul style="list-style-type: none"> <li>- information on any policies, procedures, measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review</li> <li>- rules of procedure of their internal complaint handling system and enforcement of the T&amp;Cs in recital</li> </ul> <p>2. The information specified above should be set out in a manner which meets the following criteria:</p> <ul style="list-style-type: none"> <li>- clear, plain, intelligible, user-friendly and unambiguous language,</li> <li>- shall be publicly available,</li> <li>- easily accessible,</li> <li>- in a machine-readable format.</li> </ul> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of plain language: using straightforward vocabulary</p> <p>Definition of intelligible language: easy to perceive, understand, or interpret</p> <p>Definition of unambiguous language: leaving no room for multiple interpretations</p> <p>Definition of user-friendly language: intuitive (makes sense to the average user) and reliable (does not malfunction or crash)</p> <p>Definition of publicly available: Available to anyone without prior clearance or qualification</p> <p>Definition of easily accessible: Accessible via standard search engine (includes clear headings and keywords and is discoverable)</p> <p>Definition of machine-readable: Data in a format that can be automatically read and processed by a computer, such as CSV, JSON, XML, etc. Machine-readable data must be structured data</p> <p>Definition of clear language: Organized</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria. Examination Period</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and process for defining and making publicly available the information included in the Terms of Service regarding restrictions imposed in relation to the use of the service, including information on content moderation processes, use of algorithmic decision-making and human review, and procedures for internal complaint handling systems.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for posting the Terms of Service on the publicly available Snap site and including information related to restrictions imposed in relation to the use of the service, including information on content moderation processes, use of algorithmic decision-making and human review, and procedures for internal complaint handling systems. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected the Terms of Service on the Snap site during December 2023 and June 2024, the Terms of Service were easily accessible and made available in a machine-readable format, which do not include images or content in other formats that require special programs to view or read.
5. Inspected the Terms of Service on the Snap site, the Terms of Service included the following information in clear, plain, intelligible, user-friendly and unambiguous language:
  - a. Restrictions that the audited provider imposes in relation to the use of the service within the overall Terms of Service
  - b. Policies, procedures, measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review within the Content Moderation section, and associated linked Community Guidelines, of the Terms of Service
  - c. Rules of procedure of their internal complaint handling system within the Content Moderation section, and associated linked Community Guidelines, of the Terms of Service
6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 14.2</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The provider informed the recipients of the service of any significant change to the terms and conditions of the service, including such changes which could directly impact the ability of the recipients to make use of the service, through appropriate means.</p> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of significant change: Legal-determined change related to DSA within the Terms of Service.</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and process for informing the recipients of the service of significant changes to the Terms of Service.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for review and approval of changes to the Terms of Service by management and notification to the recipients of the service through the Snapchat mobile application prior to the changes going into effect. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected the manual population of changes made to the Terms of Service relevant to DSA during the Examination Period and inquired with management regarding the significance of the changes, the changes to the Terms of Service were determined to not be significant changes and notification to the recipients of the service was not required in relation to the changes.
5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with Comments – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. See below *Recommendation on specific measures*.

**Recommendations on specific measures:**

The audited provider should implement a process to document the rationale for identifying a change to Terms of Service as "significant" or not contemporaneous with the review and approval of such change and before the change is affected in the Terms of Service.

**Recommended timeframe to implement specific measures:**

30 September 2024 to 31 December 2024

<p>Obligation: 14.4</p>	<p><b>Audit criteria:</b> Throughout the period, in all material aspects:</p> <p>1. The provider acted in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in 14.1, with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights, of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter of Fundamental Rights of the European Union.</p> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p><b>Definition of diligent:</b> following the designed and implemented process and policy</p> <p><b>Definition of objective:</b> based solely on the observable or verifiable facts</p> <p><b>Definition of proportionate:</b></p> <p>(i) must be suitable to achieve the desired end;</p> <p>(ii) must be necessary to achieve the desired end; and</p>	<p><b>Materiality threshold:</b></p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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(iii) must not impose a burden on the individual that is excessive in relation to the objective sought to be achieved (proportionality in the narrow sense)	
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and processes for applying and enforcing the restrictions referred to in sub-article 14.1, which included processes for ensuring due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.
2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Assessed that the provider acted in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in Article 14.1 and inspected the audited provider's policies surrounding its application Terms of Service.
4. Conducted a walkthrough of the process in place for certifying agents involved in content moderation upon successful completion of required trainings, including the objectives of enforcing restrictions outlined in Article 14.1 in a diligent, objective and proportionate manner. Determined that the relevant policies, processes and controls in place were followed for this instance.
5. Inspected the audited provider's policies and process for training of agents involved in the content moderation process and assessed the reasonableness of qualifications and trainings provided to the agents to the objectives of enforcing restrictions outlined in Article 14.1 in a diligent, objective and proportionate manner.
6. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of content moderation agents from the human resource system during the Examination period, test that the agents completed the required trainings related to content moderation. Inspected the agent certification that is obtained upon successful completion of the required trainings. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
7. Conducted a walkthrough of the process in place for the weekly monitoring of violative content by Content Moderation Leadership to determine whether to adapt to changing trends and enforcement decisions. Determined that the relevant policies, processes and controls in place were followed for this instance.
8. Inquired with management and inspected the weekly violate content monitoring meeting notes and associated dashboard, including completeness and accuracy of the dashboard, the Content Moderation Leadership team documented the status of prior period meeting action items, notes discussed in the meeting, and action items to be accomplished post-meeting.
9. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the violate content monitoring review was performed by Content Moderation Leadership, and any action items identified in the review were performed. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
10. Conducted a walkthrough of the process in place for the bi-weekly quality monitoring of agent decisions by Content Moderation Leadership to determine whether the decision was made in a diligent, objective and proportionate manner in applying and enforcing the Terms of Service and responding to action items (e.g., quality standard updates, agent feedback) identified in the review. Determined that the relevant policies, processes and controls in place were followed for this instance.
11. Inquired with management and inspected the bi-weekly quality monitoring meeting notes and associated human content moderation dashboard, including the completeness and accuracy of the dashboard, the Content Moderation Leadership team documented the status of prior period meeting action items, notes discussed in the meeting, and action items to be accomplished post-meeting.
12. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the quality monitoring review was performed by Content Moderation Leadership, and any action items identified in the review were performed. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
13. Conducted a walkthrough of the process in place for the weekly monitoring the precision of the auto-moderation systems by the Trust and Safety team and as applicable, adjusting the auto-moderation systems to ensure it remains with appropriate precision level. Determined that the relevant policies, processes and controls in place were followed for this instance.

14. Inquired with management and inspected the weekly auto-moderation systems meeting notes and associated moderation dashboards, including the completeness and accuracy of the dashboard, the Trust and Safety team documented the automated processing volumes, auto-moderation system precision levels, notes discussed in the meeting, and activities to be performed post-meeting.
15. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the monitoring of precision levels for the auto-moderation systems was performed by the Trust and Safety team, and as applicable, adjustments to the auto-moderation systems were completed. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
16. Conducted a walkthrough of the process in place for the weekly quality monitoring advertisement review by the Ad Review team to determine whether advertisements were reviewed in a diligent, objective and proportionate manner in applying and enforcing the Terms of Service and preventing profiling, as defined in Article 4(4) of Regulation (EU) 2016/679 using special categories of personal data, referred to in Article 9(1) of Regulation (EU) 2016/679, prior to the ads being shown. Determined that the relevant policies, processes and controls in place were followed for this instance.
17. Inquired with management and inspected the weekly advertising performance scorecard and associated dashboard, including the completeness and accuracy of the dashboard, the Ad review team documented the progress against key metrics, including ad review quality scores, and notes discussed in the meeting.
18. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the advertising quality monitoring review was performed by Ad review team. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
19. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 14.5</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider provided a summary of the terms and conditions of the services to the recipients of such services.</li> <li>2. The summary was: <ul style="list-style-type: none"> <li>• Concise</li> <li>• Easily accessible</li> <li>• Machine readable</li> </ul> </li> <li>3. The summary included available remedies and redress mechanisms, in clear and unambiguous language.</li> </ol> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of concise: Written using as few words as possible</p> <p>Definition of easily accessible: Accessible via standard search engine (includes clear headings and keywords and is discoverable)</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<p>Definition of machine readable: Data in a format that can be automatically read and processed by a computer, such as CSV, JSON, XML, etc. Machine-readable data must be structured data.</p> <p>Definition of unambiguous language: Leaving no room for multiple interpretations.</p> <p>Definition of clear: Organized</p>	
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for providing receipting with a summary of the Terms of Service, including available remedies and redress mechanisms.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for providing a summary of the Terms of Service on the publicly available Snap site and including information related to available remedies and redress mechanisms. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inspected the Terms of Service on the Snap site during December 2023 and June 2024, the Terms of Service were easily accessible and made available in a machine-readable format, which do not include images or content in other formats that require special programs to view or read.</li> <li>5. Inspected the Terms of Service on the Snap site, the Terms of Service included the following information in clear, concise and unambiguous language: <ol style="list-style-type: none"> <li>a. Summary of the terms and conditions of the service following each section of the Terms of Service</li> <li>b. Remedies and redress mechanisms within the Termination and Suspension section, and associated linked Community Guidelines, of the Terms of Service</li> </ol> </li> <li>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>	

<p>Obligation: 14.6</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The provider published their terms and conditions in the official languages of all the Member States in which they offer their services.</p> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of official languages: The current listing of official and working languages of the EU institutions (the “EU official languages”) published by the European Commission.</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria</p>
<p>Audit procedures and information relied upon:</p>		

<p>In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for publishing the Terms of Services in the official languages of the Members States.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for posting the Terms of Service on the publicly available Snap site in the official languages of the Member States. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inspected the Terms of Service on the Snap site, the Terms of Services are made available through a drop-down selection in all languages of the Member States as defined by the official languages included on the Languages section of the European Union site.</li> <li>5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

Obligation: 15.1	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider published at least one publicly available transparency report on content moderation in which they engage.</li> <li>2. The published transparency reports meet the following criteria: <ul style="list-style-type: none"> <li>- in a machine-readable format</li> <li>- easily accessible</li> <li>- clear and easily comprehensible</li> </ul> </li> <li>3. The provider has included in the published transparency reports, information enumerated in points 15.1 (a) to (e) of Article 15.1 in the published transparency reports, summarized as follows: <ul style="list-style-type: none"> <li>- information / metrics on orders received from Member States' authorities (including Article 9 and 10 orders) which are categorized by: <ol style="list-style-type: none"> <li>(i) type of illegal content,</li> <li>(ii) median time needed</li> </ol> </li> <li>- information / metrics on notices submitted in accordance with Article 16 (for hosting services only)</li> <li>- information / metrics on content moderation at the provider’s own initiative</li> </ul> </li> </ol>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<p>- information / metrics on complaints received through internal complaint-handling systems</p> <p>- information / metrics on the use of automated means for content moderation</p> <p>4. The published transparency reports include the measures taken as a result of the application and enforcement of the provider's terms and conditions.</p> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of Clear and Easily Comprehensible: Easy to perceive, understand, or interpret</p> <p>Definition of Easily Accessible: Accessible via standard search engine (includes clear headings and keywords and is discoverable)</p> <p>Definition of Machine-readable: Data in a format that can be automatically read and processed by a computer, such as CSV, JSON, XML, etc. Machine-readable data must be structured data.</p>	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired of management and gained an understanding of the policies and process for creating and reviewing the sets of transparency reports, including the information enumerated in points 15.1 (a) to (e), and publicly publishing the sets of transparency reports.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for generating the information enumerated in points 15.1 (a) to (e) that is included within the sets of transparency reports, reviewing the sets of transparency reports prior to publishing and publicly posting the sets of transparency reports on the Privacy, Safety and Policy Hub. Determined that the relevant policies, processes and controls in place were followed.
4. Inspected evidence from the audited provider data warehouse and inquired with management regarding the generation of the information in the sets of transparency reports to gain comfort over the completeness and accuracy of the sets of transparency reports. Did not test the completeness and accuracy of the data itself.
5. Selected the two sets of transparency reports published during the audit period on the Privacy, Safety and Policy Hub, tested whether the publicly posted reports were in a machine-readable format, easily accessible, and clear and easily comprehensible and the reports were published at least annually. Concluded the audited provider's policies, processes and controls were followed.
6. Inspected the set of transparency reports published on 25 October 2023 for the information enumerated in points 15.1 (a) to (e). Concluded the following information was not included in this set of transparency reports:
  - 15.1(a): In the 25 October 2023 reports, the audited provider did not include the number of orders received from Member States pursuant to Article 9.
  - 15.1(a): In the 25 October 2023 reports, the audited provider did not include the breakdown by "type of illegal content concerned" for the orders issued by the Member State in accordance with Article 10.
  - 15.1(b): In the 25 October 2023 reports, the audited provider did not include the number of notices submitted in accordance with Article 16, related to illegal content or content believed to violate the Terms of Service which were processed by automated means.
  - 15.1(c): In the 25 October 2023 reports, the audited provider did not include meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the number of content categorized by the type of restriction applied. The audited provider publishes that it "can remove the offending content or account, terminate or limit the visibility of the relevant account, and/or notify law enforcement...".

- 15.1(c): In the 25 October 2023 reports, the audited provider did not include meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the number of content categorized by the detection method
  - 15.1(e): In the 25 October 2023 reports, the audited provider did not include the indicators of accuracy and the possible rate of error of the automated means.
7. Inspected the set of transparency reports published on 25 April 2024 for the information enumerated in points 15.1 (a) to (e). Inquired of management, gained an understanding, and inspected support for how the information included in this set of transparency reports addressed the points in 15.1 (a) to (e). Concluded that information was appropriate to address this Specified Requirement.
  8. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None.

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

The audited provider's 25 October 2023 transparency reports did not include certain information enumerated in points 15.1 (a), (b), (c), and (e) summarized in the above section. See below *Recommendation on specific measures*.

Recommendations on specific measures:

The audited provider should more clearly describe in its sets of transparency reports how the information included therein addresses the disclosure requirements enumerated in points 15.1 (a), (b), (c), and (e).

Recommended timeframe to implement specific measures:

1 September to 25 October 2024

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

<p>Obligation: 16.1</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. Provider put in place a mechanism to allow an individual/entity to notify them of information that the individual/entity considers to be illegal content.</li> <li>2. The mechanisms: <ul style="list-style-type: none"> <li>- is easy to access</li> <li>- is user-friendly</li> <li>-allows for submission of notices exclusively by electronic means</li> </ul> </li> </ol> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of easy to access: clearly identifiable and located close to the information in question</p> <p>Definition of user friendly: intuitive (must make sense to the average user) and reliable (does not malfunction or crash)</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for notifying the audited provider of information considered to be illegal content through electronic means.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for submitting notifications to the audited provider of illegal content through the Snapchat mobile application and Snap site. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that an option to submit notifications related to illegal content was easy to access and user friendly on the Snapchat iOS and Android mobile applications and Snap site. Submitted a sample of illegal content notifications through the Snapchat iOS and Android mobile applications and Snap site and inspected a receipt response was sent by the audited provider.
5. Inspected the code supporting the illegal content notification functionality in the production environment, the notification functionality that allows the submissions of notices and automated creation of support tickets was in place during the Examination Period. Inspected management’s assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 16.2</p>	<p>Audit criteria: Throughout the period, in all material aspects: The mechanisms referred to in 16.1 facilitated the submission of sufficiently precise and adequately substantiated notices containing the following: - a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content; - a clear indication of the exact electronic location of that information, such as the exact URL or URLs, and, where necessary, additional information enabling the identification of the illegal content adapted to the type of content and to the specific type of hosting service; - the name and email address of the individual or entity submitting the notice, except in the case of information considered to involve one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU; - a statement confirming the bona fide belief of the individual or entity submitting the notice that the</p>	<p>Materiality threshold: If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	information and allegations contained therein are accurate and complete.	
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for facilitating the information included in the notices of illegal content.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for submitting notifications to the audited provider of illegal content, including the details related to the explanation of the reasons for submitting the notification, electronic location of that information, contact information of the submitter (where necessary), and statement confirming the accuracy and completion of the submission.</li> <li>4. Observed the information included in the notification submission related to illegal content on the Snapchat iOS and Android mobile applications and Snap site. Submitted a sample of illegal content notifications through the Snapchat iOS and Android mobile applications and Snap site and inspected the submission included the following information: <ol style="list-style-type: none"> <li>a. Free form text box to support the explanation of the reasons why the submitter alleges the information in question to be illegal content</li> <li>b. Text box to include the link to the content to support the electronic location of the information</li> <li>c. Free form text box to support other information to enable the identification of the illegal content</li> <li>d. Text box for full name, username and email address to support the name and email address of the submitter of the notice</li> <li>e. Notes indicating the submitter may input 'None' as the username and a provided anonymous email address to support notifications submitted for information considered to involve one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU</li> <li>f. Check box to allow confirmation that the information and allegations are accurate and complete</li> </ol> </li> <li>5. Inspected the code supporting the illegal content notification, including contents of the submission form, functionality in the production environment, the notification and submission form content functionality that determines the information including the notice submission was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.</li> <li>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A	

Obligation: 16.4	<p>Audit criteria: Throughout the period, in all material aspects: Where a notice contained the electronic contact information of the individual or entity that submitted it, the provider of hosting services sent a confirmation of receipt of the notice:</p> <ul style="list-style-type: none"> <li>- to that individual or entity</li> <li>- without undue delay</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material</p>
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	<p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of undue delay: upon successful submission of the user's report via the designated form, confirmation of receipt is sent to the user immediately.</p>	<p>qualitative variance) during the Examination Period related to the audit criteria.</p>
<p><b>Audit procedures and information relied upon:</b></p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for notifying the submitter of the receipt of the notice when electronic contact information is available.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for sending notices of receipt to the submitter of illegal content through the Snapchat mobile application and Snap site. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Observed that upon submission of a sample of notices of illegal content on the Snapchat iOS and Android mobile applications and Snap site an automated receipt response was displayed.</li> <li>5. Inspected the code supporting the confirmation of receipt functionality in the production environment, the receipt confirmation functionality that is triggered upon submission of the notice was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.</li> <li>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
<p>Recommendations on specific measures: N/A</p>		<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 16.5</p>	<p>Audit criteria: Throughout the period, in all material aspects: The provider notified the individual or entity of its decision: - without undue delay - and provided information on the possibilities for redress</p> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of undue delay: after the decision has been made, but before the action is taken, or as defined in the 'notice and action' process by the provider of the online platform.</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to during the audit period.</p>
<p><b>Audit procedures and information relied upon:</b></p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for notifying the submitter of the notice of illegal content when a decision is made by the audited provider.</li> </ol>		

2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for timely sending decisions related to the notice of illegal content to the submitter, including possibilities for redress if appropriate. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for a sample of notices of illegal content submitted through the Snapchat iOS and Android mobile applications and Snap site a notification was sent to the submitter upon decision of notice. Observed that for decisions that are not enforced, information for possibilities of redress on the Safety Hub are included in the decision notification.
5. Inspected the code supporting the decision notification functionality in the production environment, the decision notification, including redress for not enforced decisions, functionality that is triggered to send the notification to the submitter upon determination of the decision (enforced, not enforced, insufficient information) was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 16.6</p>	<p>Audit criteria: Throughout the period, in all materials aspects: 1. The provider processed any notices they received and made decisions on the information in a: - timely - diligent - non-arbitrary - objective manner 2. For any notices processed by electronic means, the notices sent to individuals or entities indicated automated means were used for processing or decision-making.  The following are certain audited provider's developed supplemental criteria:  Definition of diligent: following an appropriately designed and implemented process and policy  Definition of non-arbitrary: determined by reason and rational (i.e. decision is based on predefined criteria)  Definition of objective: able to act on consistently and objectively based on the observable or verifiable facts, where possible, and not impacted by subjective biases  Definition of timely: Within 40 days of receipt</p>	<p>Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
<p>Audit procedures and information relied upon:</p>		

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for processing notices received related to illegal content, making decisions on the notice in respect to the information in which the notice relates, and monitoring the quality of the decision process.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for processing notices related to illegal content and providing a decision (enforced, not enforced, insufficient information) in a diligent, non-arbitrary, and objective manner. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for a sample of notices of illegal content submitted through the Snapchat iOS and Android mobile applications and Snap site a notification of decision was timely received. Inquired with management related to illegal content review, no automated means are used to decision notices related to illegal content and the notices are only decided through human review.
5. Inspected the code supporting the decision notification functionality when automated means are used in the production environment, the decision notification functionality that is triggered to send the notification upon determination of the decision (enforced, not enforced, insufficient information) was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of notices submitted to the audited provider under Article 16 during the Examination period, test that the audited provider followed its policies and processes for determining the decision related to the notice in a timely manner. Inspected that the support ticket related to the notice of illegal content was processed by the audited provider in a diligent, non-arbitrary, and objective manner. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
7. Conducted a walkthrough of the process in place for certifying agents involved in content moderation upon successful completion of required trainings. Determined that the relevant policies, processes and controls in place were followed for this instance.
8. Inspected the audited provider's policies and process for training of agents involved in the content moderation process and assessed the reasonableness of qualifications and trainings provided to the agents involved in content moderation to act in a diligent, non-arbitrary and objective manner.
9. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of content moderation agents from the human resource system during the Examination period, test that the agents completed the required trainings related to content moderation. Inspected the agent certification that is obtained upon successful completion of the required trainings. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
10. Conducted a walkthrough of the process in place for the bi-weekly quality monitoring of agent decisions by Content Moderation Leadership to determine whether the decision was made in a diligent, non-arbitrary and objective manner and responding to action items (e.g., quality standard updates, agent feedback) identified in the review. Determined that the relevant policies, processes and controls in place were followed for this instance.
11. Inquired with management and inspected the bi-weekly quality monitoring meeting notes and associated human content moderation dashboard, including the completeness and accuracy of the dashboard, the Content Moderation Leadership team documented the status of period meeting action items, notes discussed in the meeting, and action items to be accomplished post-meeting.
12. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the quality monitoring review was performed by Content Moderation Leadership, and any action items identified in the review were performed. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
13. Conducted a walkthrough of the process in place for the weekly monitoring the precision of the auto-moderation systems by the Trust and Safety team and as applicable, adjusting the auto-moderation systems to ensure it remains with appropriate precision level. Determined that the relevant policies, processes and controls in place were followed for this instance.
14. Inquired with management and inspected the weekly auto-moderation systems meeting notes and associated moderation dashboards, including the completeness and accuracy of the dashboard, the Trust and Safety team documented the automated processing volumes, auto-moderation system precision levels, notes discussed in the meeting, and activities to be performed post-meeting.
15. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the monitoring of precision levels for the auto-moderation systems was

<p>performed by the Trust and Safety team, and as applicable, adjustments to the auto-moderation systems were completed. Concluded the audited provider's policies, processes and controls were followed for the samples selected.</p> <p>16. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 17.1</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>Where electronic contact details are known to the provider and where the content is not deceptive high-volume commercial content, a clear and specific statement of reason was provided to recipients of the service for any of the following restrictions imposed when content was determined to be illegal or incompatible with terms and conditions:</p> <ul style="list-style-type: none"> <li>- the reasons for its decision</li> <li>- the available possibilities for redress to contest the decision, in view of the negative consequences that such decisions may have for the recipient, including as regards the exercise of its fundamental right to freedom of expression</li> <li>-any restrictions of the visibility of specific items of information provided by the recipient of the service, including removal of content, disabling access to content, or demoting content;</li> <li>- suspension, termination or other restriction of monetary payments</li> <li>- suspension or termination of services (whole or in part)</li> <li>- suspension or termination of the recipient's user account</li> </ul> <p>Note: Paragraph 1 shall only apply where the relevant electronic contact details are known to the provider. It shall apply at the latest from the date that the restriction is imposed, regardless of why or how it was imposed. Paragraph 1 shall not apply where the information is deceptive high-volume commercial content.</p> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of Illegal Content: Submissions to the Report Illegal Content Form. (Additional context: what is considered illegal content varies across different EU member states,</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	Snap does not maintain a full listing of what is considered “illegal content” across all the EU member states.)	
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and processes surrounding providing a statement of reason to the recipient of the service for restrictions imposed when content was determined to be illegal or incompatible with terms and conditions.</li> <li>2. Assessed that the design of the policies, processes, and controls were in place to comply with the Specified Requirements</li> <li>3. Conducted a walkthrough of the process in place for sending statements of reasons to recipients of the service for any restrictions applied to content or account, including the reason for the decision and possibilities of redress. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Observed that for a sample of decisions resulting in content removal or account suspension, which are the only restriction applied by the audited provider, a statement of reason notification, including the reason for the decision, possibilities for redress, and restriction applied, was sent to the recipients of the service associated with the content and/or account.</li> <li>5. Inspected the code supporting the statement of reason functionality in the production environment, the statement of reason notification functionality that is triggered to automatically send the statement of reason, including the reason for the decision, possibilities for redress, and restriction applied, through the Snapchat application or email upon determination of the decision (content removal or account suspension) was in place during the Examination Period. Inspected management’s assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.</li> <li>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
Recommendations on specific measures: N/A		Recommended timeframe to implement specific measures: N/A

Obligation: 17.3	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The statements of reason issued by the provider contained the following:</p> <ul style="list-style-type: none"> <li>- information on whether the decision entailed either the removal of, the disabling access to, the demotion of or the restriction of the visibility of the information, or imposed other measures referred to in 17.1, and where relevant, the territorial scope of the decision and its duration;</li> <li>- facts and circumstances relied on in taking the decision</li> <li>- information on whether the decision was taken pursuant to a notice submitted under Article 16 or based on voluntary own-initiative investigations (where relevant) and, where strictly necessary, the identity of the notifier;</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<p>- information on the use of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means;</p> <p>- for allegedly illegal content, a reference to the legal ground relied on and explanation of why the information is considered to be illegal content on that ground;</p> <p>-for alleged incompatibility of the information with the terms and conditions of the hosting services, a reference to the contractual ground relied on and explanations as to why the information was considered to be incompatible with that ground;</p> <p>-clear and user-friendly information on the possibilities of redress available to the recipient, where applicable, through internal complaint-handling mechanisms, out of court dispute settlement and judicial redress.</p> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of clear: organized</p> <p>Definition of user friendly: intuitive (must make sense to the average user) and reliable (does not malfunction or crash)</p>	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and processes surrounding providing a statement of reason to the recipient of the service for restrictions imposed, including information related to the enforcement action applied, rationale for the decision, information on use of automated means, incompatibility with terms and conditions or illegal content, and information on possibilities of redress.
2. Assessed that the design of the policies, processes, and controls were in place to comply with the Specified Requirements
3. Conducted a walkthrough of the process in place for sending statements of reasons to recipients of the service including information related to the enforcement action applied, rationale for the decision, information on use of automated means, incompatibility with terms and conditions or illegal content, and information on possibilities of redress. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for a sample of decisions resulting in content removal or account suspension, which are the only restriction applied by the audited provider, a statement of reason notification, including information related to the enforcement action applied, rationale for the decision, information on use of automated means, incompatibility with terms and conditions or illegal content, and clear and user-friendly information on possibilities of redress, was sent to the recipients of the service associated with the content and/or account. Inquired with management regarding the inclusion in the statement of reason on if the decision is taken pursuant to notice submitted under Article 16, and noted that per management, to maintain safety and security (i.e., prevent possible retaliation) on the Snapchat platform this information is not included.
5. Inspected the code supporting the statement of reason functionality in the production environment, the statement of reason notification functionality that is triggered to automatically send the statement of reason was in place during the Examination Period. Inspected the code supporting the statement of reason notification and it includes the following:
  - Information related to the enforcement action applied
  - Rationale for the decision
  - Information on use of automated means
  - Incompatibility with terms and conditions or illegal content
  - Information on possibilities of redress

Inspected management’s assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.

<p>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 18.1</p>	<p>Audit criteria: Throughout the period, in all material aspects: Law enforcement or judicial authorities of the Member State or Member States were promptly informed when the provider of hosting services became aware of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place.</p> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of Suspicion of Criminal Offense: When review of flagged content leads Snap to believe that there is a potential threat to life or serious bodily injury, including human trafficking, child sexual abuse or exploitation, or terrorism, such that Snap believes it is necessary to report to law enforcement to help avert harm.</p> <p>Definition of promptly: Aim to review submissions deemed to be potential suspicion of criminal offense in the EU within 180 minutes</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for promptly informing law enforcement or judicial authorities of the Member State or Member States concerned of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for identifying information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place (i.e. requirement to make notification) and when notification was made, including a) notification to Europol, b) the information transmitted and c) the time at which the information gave rise to a suspicion and when the notification was made were documented. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of notices submitted to the audited provider under Article 16 (no notices were submitted by Trusted Flagger under Article 22), or identified by the audited provider's content moderation systems, and flagged as possibly containing information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons, test whether the audited provider followed its processes for promptly performing the review and applying

the threshold for determining if escalation is required. If it was determined that notification was required based on human review as part of the audited provider's escalation workflow, validated the notification was promptly submitted to Europol. Concluded the audited provider's policies, processes and controls were followed for the samples selected.

5. Observed that for a sample of notices selected for escalation in the audited provider's escalation workflow a notification is automatically generated and sent to a specified Europol email address with the relevant available information (i.e., reference to content in question, time, recipients of the service, perceived threat).
6. Inspected the code supporting the law enforcement notification functionality in the production environment, the notification functionality that is triggered to send a report, including relevant available information (i.e., reference to content in question, time, recipients of the service, perceived threat), to a specified Europol email address upon completion of the audited provider's escalation workflow was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 18.2</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>Instances where the provider could not identify with reasonable certainty the Member State concerned, the law enforcement authorities of the Member State in which the provider is established or where its legal representative resides or is established, Europol, or both were informed.</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for informing Europol of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for notifying Europol regarding information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of notices submitted to the audited provider under Article 16 (no notices were submitted by Trusted Flagger under Article 22), or identified by the audited provider's content moderation systems, and flagged as possibly containing information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons, test whether the audited provider followed its processes for promptly performing the review and applying

<p>the threshold for determining if escalation is required. If it was determined that notification was required based on human review as part of the audited provider's escalation workflow, validated the notification was promptly submitted to Europol. Concluded the audited provider's policies, processes and controls were followed for the samples selected.</p> <p>5. Observed that for a sample of notices selected for escalation in the audited provider's escalation workflow a notification is automatically generated and sent to a specified Europol email address with the relevant available information (i.e., reference to content in question, time, recipients of the service, perceived threat).</p> <p>6. Inspected the code supporting the law enforcement notification functionality in the production environment, the notification functionality that is triggered to send a report, including relevant available information (i.e., reference to content in question, time, recipients of the service, perceived threat), to a specified Europol email address upon completion of the audited provider's escalation workflow was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.</p> <p>7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

Section 3 – Additional provisions applicable to providers of online platforms

Obligation: 20.1	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>1. Providers of online platforms provided recipients of the service with access to an effective internal complaint-handling system that enables them to lodge complaints against the following decision taken by the provider of the online platform:</p> <ul style="list-style-type: none"> <li>- whether or not to remove or disable access to or restrict visibility of the information</li> <li>- whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients</li> <li>- whether or not to suspend or terminate the recipients' account;</li> <li>- whether or not to suspend, terminate or otherwise restrict the ability to monetise information provided by the recipients</li> </ul> <p>2. Recipients of the service were provided access to lodge a complaint for at least 6 months following the decisions (starting on the day on which the recipient was informed about the decision pursuant to Art. 16(5) or Art3 17)</p> <p>3. The internal complaint-handling system allowed submissions of a complaint electronically and free of charge</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p>		

1. Inquired with management and gained an understanding of the policies and process for providing a compliant-handling system to the recipients of the service that allows for electronic and free of charge complaints, for up to six months since the decision date, against decisions related to content and accounts.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for submitting appeals in the compliant-handling system for up to six months since the content removal or account suspension, which are the only restrictions applied by the audited provider, decision date. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for a sample of decisions related to content removal and account suspension the recipient of the service is provided a communication with a link to appeal the decision and provide support for the appeal in the compliant-handling system.
5. Inspected the code supporting the appeal notification functionality in the production environment, the appeal notification functionality that is triggered to send a notification of decision, including the appeal link, to the recipient of the service upon moderation decision was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Observed that for sample decision the appeal availability remained open in the database supporting the compliant handling system after 174 days.
7. Inspected the code supporting the appeal retention functionality in the production environment, the appeal retention functionality that stores the appeal availability based on the moderation decision date for 183 days (i.e., 6 months) was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
8. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 20.3</p>	<p>Audit criteria: Throughout the period, in all material aspects: The provider's internal compliant-handling system available to users of the service, met the following criteria: - easy to access - user-friendly - enabled and facilitated the submission of sufficiently precise and adequately substantiated complaints  The following are certain audited provider's developed supplemental criteria:  Definition of sufficiently precise: associated with original decision  Definition of adequately substantiated: allows user to provide free text description</p>	<p>Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<p>Definition of easy to access: clearly identifiable and located close to the information in question</p> <p>Definition of user friendly: intuitive (must make sense to the average user) and reliable (does not malfunction or crash)</p>	
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process for providing a compliant-handling system to the recipients of the service that allows for submission of sufficiently precise and adequately substantiated complaints.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for submitting appeals in the compliant-handling system that allows for submission of sufficiently precise and adequately substantiated complaints. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Observed that the appeal submission form is user friendly and easy to access with prompted steps in sequential order to complete the process and text boxes to include information necessary to lodge the complaint.</li> <li>5. Inspected the code supporting the appeal functionality in the production environment, the appeal functionality that is triggered when selecting the appeal link in the decision notification includes options for additional information by the submitter was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.</li> <li>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>	

<p>Obligation: 20.4</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider's handling of complaints submitted through the internal complaint - handling systems, met the following criteria: <ul style="list-style-type: none"> <li>- timely</li> <li>- non-discriminatory</li> <li>- diligent</li> <li>- non-arbitrary</li> </ul> </li> <li>2. For instances in which, after reviewing the complainant's appeal, the provider determined the original decision was incorrectly made, the provider reversed its decision without undue delay.</li> </ol> <p>The following are certain audited provider's developed supplemental criteria:</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to any the audit criteria.</p>
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	<p>Definition of non-discriminatory: Not unfairly treating complaints based on protected characteristics</p> <p>Definition of diligent: Following the designed and implemented process and policy</p> <p>Definition of timely: aim to resolve complaint within 40 days of receipt</p> <p>Definition of non-arbitrary: based on consistent criteria</p>	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for the non-discriminatory and non-arbitrary handling of appeals in the compliant-handling system, monitoring the appeal queue and completed appeals, and if necessary, reversing the original decision based on the appeal outcome.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for monitoring the volume of appeals in the review queue and the number of appeals reviewed monthly for appropriate and timely handling of appeals and responding to action items identified in the review. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inquired with management and inspected the monthly appeals review meeting notes and associated dashboard, including the completeness and accuracy of the dashboard, the Content Moderation team documented the notes discussed in the meeting, including review against service level agreements, and action items to be accomplished post-meeting.
5. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of months, test whether the review of appeals in the review queue and the number of appeals reviewed was performed, and any action items identified in the review were completed. Concluded the audited provider’s policies, processes and controls were followed for the samples selected.
6. Conducted a walkthrough of the process in place for handling appeals submitted in the compliant-handling system and, as necessary, reversing the original decision by restoring content or unlocking an account. Determined that the relevant policies, processes and controls in place were followed for this instance.
7. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of appeals submitted through the complaint-handling system, test whether the audited provider followed its policies and process for timely handling the appeal. If it was determined that the original decision was incorrectly made to remove content or suspend an account, validated the decision was reversed (i.e., content restored or account unlocked) without undue delay. Concluded the audited provider’s policies, processes and controls were followed for the samples selected.
8. Conducted a walkthrough of the process in place for the bi-weekly quality monitoring of agent decisions by Content Moderation Leadership to determine whether the decision was made in a diligent, non-arbitrary and objective manner and responding to action items (e.g., quality standard updates, agent feedback) identified in the review. Determined that the relevant policies, processes and controls in place were followed for this instance.
9. Inquired with management and inspected the bi-weekly quality monitoring meeting notes and associated human content moderation dashboard, including the completeness and accuracy of the dashboard, the Content Moderation Leadership team documented the status of period meeting action items, notes discussed in the meeting, and action items to be accomplished post-meeting.
10. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the quality monitoring review was performed by Content Moderation Leadership, and any action items identified in the review were performed. Concluded the audited provider’s policies, processes and controls were followed for the samples selected.
11. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

<p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 20.5</p>	<p>Audit criteria: Throughout the period, in all material aspects: Provider informed complainants of their decision regarding the complaints lodged pursuant to Article 20.1 without undue delay, including information related to the possibility of out-of-court dispute settlement or other redress possibilities.</p> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of Without Undue Delay: Upon completion of review noting a decision reached by the content moderator</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and processes for providing a decision regarding the complaints lodged pursuant to Article 20.1, including the appeal decision, reason for the decision and information related to out-of-court settlement, to the complainant.
2. Assessed that the design of the policies, processes, and controls were in place to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for sending appeal decisions to the complainant, including the appeal decision, reason for the decision and possibilities of redress through out-of-court settlement. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for sample of non-reversed appeal decisions a notification is sent to the complainant, including the appeal decision, restriction applied, reason for the decision, additional guidance as necessary, and, where applicable, information how select an out of court settlement body that has been certified in accordance with Article 21.3 of the DSA to resolve disputes relating to the decision, was sent to the recipients of the service associated with the content and/or account.
5. Inspected the code supporting the appeal decision functionality in the production environment, the appeal decision notification functionality that is triggered to automatically send the appeal decision, reason for the decision, and possibilities of redress through out-of-court settlement upon selection of the appeal decision was in place during the Examination Period. Inspected management’s assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A
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Obligation: 20.6	Audit criteria: Throughout the period, in all material aspects: The provider ensured that decisions made per provision 20.1, were reviewed based upon: - the supervision of appropriately qualified staff - not solely on the basis of automated means	Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inspected the audited provider's policies and process for training of agents involved in appeal handling and assessed the reasonableness of qualifications and trainings provided to the agents involved in the appeal process to act in a diligent, non-arbitrary and non-discriminatory manner.
2. Assessed that the design of the policies, processes, and controls were in place to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for certifying agents involved in appeal handling upon successful completion of required trainings. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of appeal handling agents during the Examination period, test that the agents completed the required trainings related to content moderation. Inspected the agent certification that is obtained upon successful completion of the required trainings. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
5. Inquired with management regarding the appeal handling process, confirmed that appeals are handled through human review and not based on automated means.
6. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of appeals submitted through the complaint-handling system, test whether the appeal was handled by a human reviewer. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A
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Obligation: 22.1	Audit criteria: Throughout the period, in all material aspects:  The provider's handling of trusted flagger notices met the following criteria:	Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least
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	<p>- Trusted flagger notice, for those acting in their designated areas of expertise, was given priority by those tasked with processing notices.</p> <p>- Decision was made without undue delay</p> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of undue delay: Within 48 hours or less.</p> <p>Definition of priority: Trusted flaggers are given a designated email address to submit notices which are reviewed in 48 hours or less, and before other notices submitted by users or entities received through other channels</p>	<p>95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and processes for handling notices from trusted flaggers.
2. Assessed that the design of the policies, processes, and controls were in place to comply with the Specified Requirements.
3. Inspected the European Commission designations of trusted flaggers during the Examination Period. Inquired with management regarding notices from trusted flaggers, confirmed that no communication, including notices, were received by the audited provider from trusted flaggers during the Examination Period.
4. Inspected the Snap Truster Flagger Program materials provided to trusted flaggers that include information on the Snapchat platform, how to submit notices through a dedicated trusted flaggers email address, and the audited provider's review process.
5. Observed that on submission of a message to the designated trusted flaggers email address, the message was received by the audited provider and a response was provided without undue delay.
6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>
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<p>Obligation: 23.1</p>	<p>Audit criteria: Throughout the period, in all material aspects: 1. The provider issued a warning to recipients of the service who were identified as frequently providing manifestly illegal content.</p> <p>2. After having issued a prior warning, the provider suspended the provision of the service to the recipients who frequently provide manifestly illegal content.</p> <p>3. The suspensions were levied for a reasonable period of time.</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of frequently: [REDACTED] [REDACTED] [REDACTED] [REDACTED]</p> <p>Definition of manifestly illegal content: Where it is evident to a layperson, without any substantive analysis, that the content is illegal. In practice Snap is also anchoring their definition to content that is violating the Community Guidelines and Terms of Service</p> <p>Definition of reasonable period of time: User account is permanently locked with option to appeal for at least six months from the subsequent date of account lock decision</p>	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and processes for handling receipts of the service that frequently shares manifestly illegal content, including the issuing of warnings and as necessary, the suspension of service.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for issuing warnings, and strikes, to recipients of the service that shares manifestly illegal content and suspending the recipients of the service account for frequently sharing manifestly illegal content. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for a decision related to illegal content, the recipient of the service is provided a communication with a warning related to the illegal content. Observed that for an account having received a warning and frequently sharing manifestly illegal content, the recipient of the service is provided a notification that the account is locked.
5. Inspected the code supporting the warning and suspension notification functionality in the production environment, the functionality that is triggered to send a warning notification to the recipient of the service upon moderation decision was in place during the Examination Period. Inspected the code supporting the tracking of strikes for manifestly illegal content functionality in the production environment, the tracking functionality that is triggered to record a strike against the recipient of the service upon moderation decision was in place during the Examination Period. Inspected the code supporting the strike appeal functionality in the production environment, the functionality that is triggered to disregard strikes when a successful appeal decision is completed was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Inspected the account status in the data warehouse for a recipient of the service that was identified as having frequently sharing manifestly illegal content, the account was automatically locked upon the defined threshold being reached.
7. Inspected the code supporting the account locking based on strike functionality in the production environment, the account locking functionality that is triggered to lock the account of the recipient of the service when [REDACTED]. Inspected the code supporting the account locking based on severe harm functionality in the production environment, the account locking functionality that is triggered to lock the account of the recipient of the service when [REDACTED]. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
8. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

<p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 23.2</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider issued a warning to individuals, entities, or complainants who frequently submitted notices or complaints that were manifestly unfounded.</li> <li>2. After having issued a prior warning, the provider suspended for a reasonable period of time, the processing of notices and complaints submitted by individuals, entities, or complainants who frequently submit notices or complaints that are manifestly unfounded.</li> </ol> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of frequently: In practice, user has submitted in the previous six months at least five notices that came from either: the same email address, or similar email addresses but each notice contains identical language</p> <p>Definition of manifestly unfounded notices or complaints: Frequent manifestly unfounded notices or complaints are considered to have been received when a recipient misuses our online platform through the frequent submission of notices where it is evident to a layperson, without any substantive analysis, that the notices or complaints are unfounded. In other words, someone has repeatedly, deliberately submitted a notice that obviously has no merit in order to misuse use/abuse our reporting and complaints system</p> <p>Definition of reasonable period of time: If found making repeated, unfounded reports against others’ content or accounts or repeatedly reporting content or accounts that are permissible under its Community Guidelines, Snap will first give a warning, but if it continues, they will deprioritize reviewing reports from the user for 90 days.</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and processes for handling frequent notices or complaints that are manifestly unfounded, including warning and if necessary, deprioritizing requests from the recipient of the service.</li> <li>2. Assessed that the design of the policies, processes, and controls were in place to comply with the Specified Requirements</li> </ol>
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<p>3. Inquired with management regarding the receipt of frequent notices or complaints that are manifestly unfounded, confirmed that no notices or complaints considered to be manifestly unfounded were frequently received and no warnings were issued or deprioritization performed by the audited provider during the Examination Period.</p> <p>4. Inspected the training information provided to the content moderation team responsible for handling notices and complaints, the training information includes details on identifying manifestly unfounded notices or complaints and the processes for tracking such notices and complaints by account. Determined that the policies, processes and controls were designed and in place.</p> <p>5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

<p>Obligation: 23.3</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>1. The provider's decision to issue a suspension was determined in the following manner:</p> <ul style="list-style-type: none"> <li>- on a case-by-case basis</li> <li>- in a timely manner</li> <li>- in a diligent manner</li> <li>- in an objective manner</li> </ul> <p>2. The provider's decision to issue a suspension considered whether the recipient of the service, individual, entity or complainant engaged in the misuse referred to in 23.1 and 23.2.</p> <p>3. The provider's decision to issue a suspension considered all relevant facts and circumstances available, including:</p> <ul style="list-style-type: none"> <li>- the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame;</li> <li>- the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame</li> <li>- the gravity of the misuses, including the nature of illegal content, and of its consequences</li> <li>- the intention of the recipient of the service, the individual, the entity or the complainant</li> </ul> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of diligent: following the designed and implemented process and policy</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<p>Definition of objective: based solely on the observable or verifiable facts</p> <p>Definition of timely: 1. Decision to be made upon Snap becoming aware of a user fulfilling the criteria of both "frequently" and "manifestly illegal content" as Snap has defined in Article 23.1.</p> <p>2. Article 23.2: Decision to be made within 40 days of becoming aware of a user fulfilling the criteria of both "frequently" and "manifestly unfounded" as Snap has defined in Article 23.2.</p>	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and processes for suspending recipients of the service related to frequent manifestly illegal content, notices, or complaints.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for suspending the recipients of the service account for frequently sharing manifestly illegal content considering the relevant facts and circumstances, accounts are automatically locked when triggering defined thresholds in the system based on content moderation decisions. Inquired with management regarding the receipt of frequent notices or complaints that are manifestly unfounded, confirmed that no notices or complaints considered to be manifestly unfounded were frequently received and no suspensions were issued by the audited provider during the Examination Period.
4. Conducted a walkthrough of the process in place for certifying agents involved in content moderation upon successful completion of required trainings. Determined that the relevant policies, processes and controls in place were followed for this instance.
5. Inspected the audited provider's policies and process for training of agents involved in the content moderation process and assessed the reasonableness of qualifications and trainings provided to the agents involved in content moderation to act in a diligent and objective manner.
6. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of content moderation agents from the human resource system during the Examination period, test that the agents completed the required trainings related to content moderation. Inspected the agent certification that is obtained upon successful completion of the required trainings. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
7. Conducted a walkthrough of the process in place for the bi-weekly quality monitoring of agent decisions by Content Moderation Leadership to determine whether the decision was made in a diligent and objective manner and responding to action items (e.g., quality standard updates, agent feedback) identified in the review. Determined that the relevant policies, processes and controls in place were followed for this instance.
8. Inquired with management and inspected the bi-weekly quality monitoring meeting notes and associated human content moderation dashboard, including the completeness and accuracy of the dashboard, the Content Moderation Leadership team documented the status of period meeting action items, notes discussed in the meeting, and action items to be accomplished post-meeting.
9. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the quality monitoring review was performed by Content Moderation Leadership, and any action items identified in the review were performed. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
10. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

**Results of procedures performed, how reasonable level of assurance was achieved and conclusion:**

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

Obligation: 23.4	<p>Audit criteria: Throughout the period, in all material aspects: The provider's terms and conditions include their policy regarding the misuse referred to in 23.1 and 23.2. The policy is set out in a clear and detailed manner and includes examples of the facts and circumstances taken into account when assessing whether certain behavior constitutes misuse and the duration of the suspension. The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of clear and detailed: easy to perceive, understand, or interpret and inclusive of relevant information.</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and process for defining in the Terms of Service information related to the misuse of the service, considerations when terminating or suspending recipients of the service, and guidelines on activities considered prohibited and severe harms.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for including information in the Terms of Service related to misuse of the service, considerations when terminating or suspending recipients of the service, and guidelines on activities considered prohibited and severe harms. Assessed that the Terms of Service set out that the audited provider would take into account the severity, frequency and impact of the violations as well as the intention of the violation in determining the extent of restriction, termination and suspension of accounts as well as relevant history of previous violations. In a clear and detailed manner and includes examples taken into account when assessing whether behavior constitutes misuse and the duration of the suspension. Inspected guidelines provided on examples of activities considered prohibited and severe harms and the impact on extent and immediacy of the account suspension. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected the Terms of Service, and associated linked Community Guidelines, on the Snap site, the Terms of Service included clear information related to the use and misuse of the service, guidelines on activities considered prohibited and severe harms, and policy enforcement resulting in suspension of service or deprioritization of notices.
5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A
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<p>Obligation: 24.1</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The providers published transparency reports included the following information:</p> <p>(i) the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21,  (ii) the outcomes of the dispute settlement,  (iii) the median time needed for completing the dispute settlement procedures,  (iv) the share of disputes where the provider of the online platform implemented the decisions of the body,  (v) the number of suspensions imposed pursuant to Article 23  (vi) the number of suspensions imposed pursuant to Article 23 should distinguish between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired of management and gained an understanding of the policies and process for creating and reviewing the Transparency Report, including the information enumerated in points 24.1 (a) to (b) of the report, and publicly publishing the Transparency Report.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for generating the information enumerated in points 24.1 (a) to (b) that is included within the Transparency Report, reviewing the Transparency Report prior to publishing and publicly posting the Transparency Report on the Privacy, Safety and Policy Hub. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inspected evidence from the audited provider data warehouse, where applicable, and inquired with management regarding the generation of the information in the Transparency Report to gain comfort over the completeness and accuracy of the Transparency Report. Did not test the completeness and accuracy of the data itself.</li> <li>5. Selected the two Transparency Report published on the Privacy, Safety and Policy Hub, test whether the publicly posted reports included information enumerated in points 24.1 (a) to (b). Inspected the Transparency Report on the Privacy, Safety and Policy Hub and validated the reports included information enumerated in points 24.1 (a) to (b). Concluded the audited provider's policies, processes and controls were followed for the samples selected.</li> <li>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
<p>Recommendations on specific measures: N/A</p>		<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 24.2</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider published information on the average monthly active recipients of the service in the Union</li> <li>2. The information referenced above was published in a publicly available section of their online interface.</li> <li>3. The information referenced in part (1) above was published by 17 February 2023 and at least once every six months thereafter.</li> <li>4. The average monthly active recipients was calculated as an average over the period of the past six months and in accordance with the methodology laid out in the delegated acts referred to in Article 33(3).</li> </ol> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of publicly available: available to anyone without prior clearance or qualification</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired of management and gained an understanding of the policies and process for generating and calculating the average monthly active recipients (AMAR) of the service within the European Union and publicly publishing the average monthly recipients as of 17 February 2023 and at least every six months thereafter.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for generating the data and calculating the average monthly active recipients within the European Union and publicly posting the average monthly active recipients on the Privacy, Safety and Policy Hub. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected evidence from the audited provider data warehouse and inquired with management regarding the generation of the average monthly active recipients data to gain comfort over the completeness and accuracy. Did not test the completeness and accuracy of the data itself.
5. Inquired with management and inspected the documentation related to the calculation of average monthly active recipients, the average is calculated as registered users in the European Union that have opened the Snapchat application at least once during a given month.
6. Selected the two Transparency Reports published during the audit period on the Privacy, Safety and Policy Hub, test whether the publicly posted reports included average monthly active recipients of the service and were posted as of 17 February 2023 and at least every six months thereafter.
  - a. Inquired with management and inspected the Transparency Report publication history, the average monthly active recipients of the service within the European Union were published on the Privacy, Safety and Policy Hub site as of 17 February 2023 and 17 August 2023. Inspected the European Commission VLOP designation for Snapchat, the VLOP designation makes references to the average monthly active recipients of the service within the European Union on the Privacy, Safety and Policy Hub site as of 17 February 2023. The audited provider did not retain the average monthly active recipients of the service for 17 February 2023 and 17 August 2023 within the historical Transparency Reports on the Privacy, Safety and Policy Hub site.
  - b. Inspected the 25 October 2023 and 25 April 2024 Transparency Report on the Privacy, Safety and Policy Hub, the reports included average monthly active recipients of the service within the Transparency Report. Concluded the audited provider’s policies, processes and controls were followed for the samples selected.
7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with Comments – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. See below *Recommendation on specific measures*.

<p>Recommendations on specific measures:</p> <p>The audited provider should retain the average monthly active recipients (AMAR) of the service as of 17 February 2023 and 17 August 2023 within historic Transparency Reports published on the Privacy, Safety and Policy Hub site.</p>	<p>Recommended timeframe to implement specific measures:</p> <p>The audited provider added the AMAR for 17 February 2023 to the Privacy, Safety and Policy Hub archive in July 2024. The audited provider included in the AMAR that was published on 17 August 2023 in the Transparency Report posted on 25 October 2023.</p>
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<p>Obligation: 24.3</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>The provider communicated the information on the average monthly active recipients of the service in the Union referred to in Article 24(2) to the Digital Services Coordinator and/or the Commission: <ul style="list-style-type: none"> <li>- upon their request</li> <li>- without undue delay</li> </ul> </li> <li>The provider provided the following additional information requested by the Digital Services Coordinator and/or the Commission: <ul style="list-style-type: none"> <li>- calculation of the average monthly active recipients of the service in the Union</li> <li>- explanations and substantiations in respect of the data used</li> </ul> </li> <li>The information provided to the Digital Services Coordinator and/or the Commission did not contain personal data.</li> </ol> <p>No ambiguous terms or benchmarks to define</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

- Inquired of management and gained an understanding of the policies and process for responding to requests for information related to the average monthly active recipients of the service in the European Union from the Digital Services Coordinator or the European Commission, without undue delay.
- Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
- Inquired with management related to requests for information on average monthly active recipients of the service in the European Union from the Digital Services Coordinator or the European Commission and inspected communications received to the specified DSA email address, confirmed that no requests for information on average monthly active recipients of the service in the European Union were received.
- Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

<p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 24.5</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider attempted submission of the decisions and the statements of reasons referred to in Article 17(1) to the Commission</li> <li>2. The provider's attempted submissions referenced in part (1): <ul style="list-style-type: none"> <li>(i) were attempted without undue delay,</li> <li>(ii) were attempted in a machine-readable format,</li> <li>(iii) do not contain personal data.</li> </ul> </li> </ol> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Without undue delay definition: Daily</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>1. Inquired with management to gain an understanding of the policies and process regarding the submission of the statements of reasons and the decision outcomes referred to Article 17.1 to the European Commission.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for sending statements of reasons to European Commission without undue delay. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Observed that for a decision resulting in content removal, a statement of reason was created in the European Commission DSA Transparency Database on the same day as the decision and that the statement of reason did not contain personal data.</li> <li>5. Inspected the code supporting the statement of reason API functionality in the production environment, the statement of reason API functionality that is triggered to automatically send the statement of reason via API to a specified address at the European Commission to be included in the DSA Transparency Database upon determination of the decision (content removal or account suspension) was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.</li> <li>6. Inspected the substantive analysis performed by the audited provider comparing the statement of reasons in its data warehouse against the statement of reasons processed by European Commission DSA Transparency Database, confirmed an immaterial difference in statement of reasons exists between the audited provider and European Commission database.</li> <li>7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p>
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<p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 25.1</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The provider did not design, organize, or operate its online interface in a manner which:</p> <ul style="list-style-type: none"> <li>- deceived or manipulate the users,</li> <li>- distorted or impaired the ability of users to make free and informed decisions</li> </ul> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of material distorts or impairs: Significantly affects or inhibits user ability to navigate the platform</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>1. Inquired with management to gain an understanding of the policies and process regarding the Snapchat online interface design principles that does not design, organize, or operate in a manner which deceived or manipulated users, or distorted or impaired the ability of a user to make free and informed decisions.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for designing, organizing, and operating the Snapchat online interface and management periodic review of features and products releases to gain comfort that it does not introduce dark patterns or nudge techniques. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inspected the audit provider's online interface design policies, the audited provider has implemented policies to design, organize and operate the online interface in such a way that it does not use dark patterns and nudge techniques, hence not deceiving or manipulating the user and not impairing the users' ability to make free and informed decision. Inspected the review of the online interface design policies during the Examination Period, the policies were reviewed and approved by management, with no change identified during the review.</li> <li>5. Assessed the systemic risk assessment conducted by the audited provider (referred to in Article 34) and the specific mitigations (referred to in Article 35), including measures related to the design, organization, or operation of the online interface (the Specified Requirements in Article 25(1)), put in place to address the systemic risks identified as reasonable, proportionate and effective.</li> <li>6. Observed the Snapchat iOS and Android mobiles application and Snapchat web interfaces for a sample of dark patterns or nudge techniques during the Examination Period and identified the following: <ol style="list-style-type: none"> <li>a. Management's objective was to design the account creation process in a manner that it does not impair the user's ability to make free and informed decisions.</li> <li>b. Management's objective was to design the account deactivation process in a manner that it does not impair the user's ability to make free and informed decisions. The Snapchat Android mobile application does not contain an option to initiate the account deactivation process within the settings; however, recipients of the service can navigate through help functions to initiate the account deactivation process in the Android mobile application or initiate it through the Snap website.</li> </ol> </li> </ol>
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<p>c. Management’s objective was to design the reporting mechanisms in a manner that it does not impair the user’s ability to make free and informed decisions.</p> <p>Concluded the audited provider’s policies, processes and controls were followed for the samples selected.</p> <p>7. Inquired with management and inspected management’s assessment of feature and product releases for the introduction of dark patterns or nudge techniques during the Examination Period to validate the online interface design principles, including design principles related to dark patterns and nudge techniques, was in place for the duration of the Examination Period. However, the audited provider had not formalized documentation of the review in the pre-launch process for products and features.</p> <p>8. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive with Comments – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures:</p> <ol style="list-style-type: none"> <li>1. The audited provider should include an option within the Snapchat Android mobile application settings to initiate the account deactivation process.</li> <li>2. The audited provider should formalize the periodic assessment of products and features released to validate the product or feature does not contain dark patterns as defined within the audited provider’s policies.</li> </ol>	<p>Recommended timeframe to implement specific measures:</p> <ol style="list-style-type: none"> <li>1. The audited provider included an option within the Snapchat Android mobile application settings to initiate the account deactivation process on 23 August 2024.</li> <li>2. The audited provider implemented a monthly monitoring process in July 2024 to review products and features released during the month and validate the product or feature does not contain dark patterns.</li> </ol>

<p>Obligation: 26.1</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. Each advertisement presented on the online interface, was designed to enable the individual recipient of the service to be able to identify: <ul style="list-style-type: none"> <li>(i) the information is an advertisement</li> <li>(ii) the natural or legal person on behalf the advertisement is presented</li> <li>(iii) the natural or legal person who paid for the advertisement if different from the natural or legal person referred to in point</li> </ul> </li> </ol>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<p>(iv) the targeting parameters used to identify the user and how the user can change those parameters</p> <p>2. The provider has ensured that the information above was presented:</p> <ul style="list-style-type: none"> <li>- in a clear, concise and unambiguous manner</li> <li>- in real time</li> </ul> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of clear: clear and easily comprehensible, easy to perceive, understand, or interpret</p> <p>Definition of concise: written using as few words as possible</p> <p>Definition of unambiguous: leaving no room for multiple interpretations</p> <p>Definition of meaningful information: clear explanation why the user is presented the advertisement</p> <p>Definition of directly: Visible (includes clear headings and keywords and is discoverable)</p> <p>Definition of easily accessible: Available to all users</p>	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and processes for displaying advertisements within the Snapchat online interface, including information related to the advertisement, name of the advertiser, paid party for the advertisement, and why the advertisement is being displayed.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for displaying advertisements in Spotlight and Discover and Sponsored lenses in the Lenses sections of the Snapchat and the information displayed in real time to the recipient of the service to allow the identification of the advertisement, the advertiser, the paid party for the advertisement, and reason the ad is displayed in a clear, concise, and unambiguous manner. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for a sample of advertisements within the Snapchat iOS and Android mobile applications a tag is displayed indicating it is an Ad or Sponsored content, a box or header is displayed with details related the information is an advertisement, the natural or legal person on behalf the advertisement is presented, the natural or legal person who paid for the advertisement if different from the natural or legal person referred to in point, and the targeting parameters used to identify the user and how the user can change those parameters.
5. Inspected the code supporting the advertising tag functionality in the production environment, the functionality that displays Ad / Sponsored in Spotlight and Discover and Sponsored in Lenses was in place during the Examination Period. Inspected the code supporting the advertising information functionality in the production environment, the functionality that displays the advertisement name and paid party for the advertisement was in place during the Examination Period. Inspected the code supporting the advertisement reason in the production environment, the functionality that allows the selection to view why the Ad / Sponsored content is being displayed was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 26.2</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider has provided the functionality to recipients of the service to self-declare their content as containing commercial communications.</li> <li>2. The provider has ensured that recipients of the service can identify in a clear and unambiguous manner, that content submitted by other recipients of the service is a commercial communication or contains commercial communications</li> <li>3. The provider has ensured recipients of the service can make the identification described in part (2), in real time</li> </ol> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of clear: clear and easily comprehensible, easy to perceive, understand, or interpret</p> <p>Definition of unambiguous: leaving no room for multiple interpretations</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and processes for allowing the selection of paid partnership (commercial) content within the Snapchat online interface and displaying paid partnership details to recipients of the service.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for identifying content as paid partnership and viewing the paid partnership label in real time in the Snapchat online interface. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for a sample of content selected for sharing within the Snapchat iOS and Android mobile applications an option is available to label the content as Paid Partnership, as necessary, approving the Commercial Content Disclosure.
5. Observed that for a sample of content available within the Snapchat iOS and Android mobile applications a Paid Partnership label is visible in real time with the content.
6. Inspected the code supporting the paid partnership selection functionality in the production environment, the functionality that allows for the selection of paid partnership prior to sharing content was in place during the Examination Period. Inspected the code supporting the paid partnership label functionality in the production environment, the functionality that displays the paid partnership label on content was in place during the Examination Period. Inspected management’s assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

<p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 26.3</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The provider did not present advertisements to recipients of the service based on:</p> <p>(i) profiling, defined in Art. 4(4) of Regulation (EU) 2016/679 using special categories of personal data, referred to in Art. 9(1) of Regulation (EU(2016/679)).</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and processes in place to ensure that advertisements are not presented to recipients of the service based on profiling, as defined in Article 4(4) of Regulation (EU) 2016/679 using special categories of personal data, referred to in Article 9(1) of Regulation (EU) 2016/679.
2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Inspected the Snap Advertising Policies available online and in place throughout the audit period and assessed that the policy included prohibitions on targeting of advertisements on the basis of the abovementioned regulations.
4. Inspected the list of targeting parameters available to advertisers within the advertising products user interface and determined that advertisers do not have the option to select targeting parameters that use special categories of personal data, referred to in Article 9(1) of Regulation (EU) 2016/679. We concluded that the audited provider's processes and controls were followed.
5. Conducted a walkthrough of the process in place for the weekly quality monitoring advertisement review by the Ad Review team to determine whether advertisements were reviewed in a diligent, objective and proportionate manner in applying and enforcing the Terms of Service and preventing profiling, as defined in Article 4(4) of Regulation (EU) 2016/679 using special categories of personal data, referred to in Article 9(1) of Regulation (EU) 2016/679, prior to the ads being shown. Determined that the relevant policies, processes and controls in place were followed for this instance.
6. Inquired with management and inspected the weekly advertising performance scorecard and associated dashboard, including the completeness and accuracy of the dashboard, the Ad review team documented the progress against key metrics, including ad review quality scores, and notes discussed in the meeting.
7. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the advertising quality monitoring review was performed by Ad review team. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
8. Inquired with management and inspected system and process documentation, recommender systems are managed through a common process. Selected a sample of recommender systems from an inventory of algorithmic systems, inspected the recommender system model documentation and code, the main parameters used in recommender systems matched with the information included in the Terms of Service, the user's preference and selection are used as input by the recommender systems, and the recommend systems functionality did not change significantly throughout the Examination Period. Concluded the audited provider's policies, processes and controls were followed for the samples selected.

<p>9. Inspected system documentation, dashboards and reports, the recommender system performance and quality were monitored throughout the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.</p> <p>10. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of algorithmic systems from an inventory of algorithmic systems, test that the algorithmic systems were tested and approved consistent with the audited providers policies and processes prior to being implemented in production. Concluded the audited provider's policies, processes and controls were followed for the samples selected.</p> <p>11. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

Obligation: 27.1	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>1. The provider's terms and conditions, included:</p> <p>(i) the main parameters used in their recommender systems,</p> <p>(ii) options to modify or influence those main parameters</p> <p>2. The terms and conditions related to the main parameters and options to modify, as referenced in part (1), were written in plain and intelligible language.</p> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of plain: Using straightforward vocabulary</p> <p>Definition of intelligible: Easy to perceive, understand, or interpret</p> <p>Definition of main parameters: Primary factors determining output of Snap's recommender systems</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>Inquired with management and gained an understanding of the policies and process for identifying the main parameters and the option to modify or influence the main parameters of the recommender systems in the Terms of Service.</li> <li>Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>Conducted a walkthrough of the process in place for posting the Terms of Service, and associated linked Community Guidelines and Privacy, Safety, and Policy Hub, on the publicly available Snap site and including information in plain and intelligible language related to the main parameters and the option to modify or influence the main parameters of the recommender systems. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> </ol>
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4. Inspected the Terms of Service and associated linked Community Guidelines and Privacy, Safety, and Policy Hub, on the Snap site during December 2023 and June 2024, the main parameters and options to modify Spotlight and Discover recommender systems was included in the Community Guidelines linked in the Terms of Service and the main parameters and options to modify advertising recommender systems was included in the Privacy, Safety, and Policy Hub linked in the Terms of Service.
5. Inquired with management related to the audited providers recommender systems to provide personalized content where the user has opted in for profiling, and how the platform provides options for the user to opt out of profiling.
6. Inquired with management and inspected system and process documentation, recommender systems are managed through a common process. Selected a sample of recommender systems from an inventory of algorithmic systems, inspected the recommender system model documentation and code, the main parameters used in recommender systems matched with the information included in the Terms of Service, the user's preference and selection are used as input by the recommender systems, and the recommend systems functionality did not change significantly throughout the Examination Period. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
7. Inspected system documentation, dashboards and reports, the recommender system performance and quality were monitored throughout the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.
8. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of algorithmic systems from an inventory of algorithmic systems, test that the algorithmic systems were tested and approved consistent with the audited providers policies and processes prior to being implemented in production. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
9. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

Obligation: 27.2	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The provider's terms and conditions for the main parameters referenced in article 27.1, included:</p> <p>(i) the criteria which are "most significant" in determining the information suggested to the recipient of the service</p> <p>(ii) reasons for the relative importance of those parameters</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for identifying the most significant criteria used to determine information suggested to recipient of the service and importance of the parameters in the Terms of Service.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for posting the Terms of Service, and associated linked Community Guidelines and Privacy, Safety, and Policy Hub, on the publicly available Snap site and including information on the

most significant criteria used to determine information suggested to recipient of the service and importance of the parameters. Determined that the relevant policies, processes and controls in place were followed for this instance.

4. Inspected the Terms of Service and associated linked Community Guidelines and Privacy, Safety, and Policy Hub, on the Snap site during December 2023 and June 2024, the significance of criteria in ranking content and reason for the significance Spotlight and Discover recommender systems was included in the Community Guidelines linked in the Terms of Service and the significance / weight of information and reason for the significance / weight modify advertising recommender systems was included in the Privacy, Safety, and Policy Hub linked in the Terms of Service.
5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

Obligation:  
27.3

Audit criteria: Throughout the period, in all material aspects:

1. The provider made available a functionality within its recommender system which allowed the recipient to select and modify their preferred options
2. There were no restrictions on the users ability to make the modifications; modifications could be made at any time
3. The functionality described in part (1) was directly and easily accessible from the specific section of the platform's online interface where the information is prioritized.

The following are certain audited provider's developed supplemental criteria:

Definition of directly: Visible (includes clear headings and keywords and is discoverable)

Definition of easily accessible: Available to all users

Materiality threshold:

If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management to gain an understanding of the policies and process regarding the options in the Snapchat mobile application to select and modify the preferred options used by the recommender system as described in 27.1.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for providing options to recipients of the service to select and modify the preferred options used by the recommender system as described in the Terms of Service, and associated linked Community Guidelines and Privacy, Safety, and Policy Hub. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that options to modify, and disable, recommender system preferences (i.e., lifestyle, interests, ad preferences), which are described in the Terms of Service, and associated linked Community Guidelines and Privacy, Safety, and Policy Hub, are easily accessible in the Snapchat iOS and Android mobile applications through the settings.

5. Inspected the code supporting the recommender system preference functionality in the production environment, the functionality that supports the preferences available to recipients of the service was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Inquired with management related to the audited providers recommender systems to provide personalized content where the user has opted in for profiling, and how the platform provides options for the user to opt out of profiling.
7. Inquired with management and inspected system and process documentation, recommender systems are managed through a common process. Selected a sample of recommender systems from an inventory of algorithmic systems, inspected the recommender system model documentation and code, the main parameters used in recommender systems matched with the information included in the Terms of Service, the user's preference and selection are used as input by the recommender systems, and the recommend systems functionality did not change significantly throughout the Examination Period. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
8. Inspected system documentation, dashboards and reports, the recommender system performance and quality were monitored throughout the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.
9. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of algorithmic systems from an inventory of algorithmic systems, test that the algorithmic systems were tested and approved consistent with the audited providers policies and processes prior to being implemented in production. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
10. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 28.1</p>	<p>Audit criteria: Throughout the period, in all material aspects: The provider put in place appropriate and proportionate measures to ensure the privacy, safety, and security of minors who use their services.</p> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of appropriate: achieves the objectives and effectively addresses identified risks</p> <p>Definition of high-level: specific to minor users within Snapchat's online platform design, default settings, and controls</p> <p>Definition of proportionate:</p> <p>(i) must be suitable to achieve the desired end;</p> <p>(ii) must be necessary to achieve the desired end; and</p> <p>(iii) must not impose a burden on the individual that is excessive in relation to the objective sought to be achieved (proportionality in the narrow sense)</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management to gain an understanding of the policies and process surrounding the Age-Appropriate Design code for minors who use the service and what appropriate measures Snap has put in place to ensure the privacy, safety, and security of minors.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the ‘Age-Appropriate Design Code’ policies provided by the audited provider, it provides a detailed roadmap on how to approach children’s privacy through 15 standards. These standards find their origin in the General Data Protection Regulation (GDPR) and the United Nations Convention on the Rights of the Child (UNCRC) and are part of the audited providers privacy by design review process, which considers privacy, safety, and security of minors. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Assessed the systemic risk assessment conducted by the audited provider (referred to in Article 34) and the specific mitigations (referred in Article 35), including measures to protect the rights of the child, including age verification and parental control tools (the Specified Requirements in Article 28(1)), put in place to address the systemic risks identified as reasonable, proportionate and effective.
5. Inquired with management related to measures to protect minors and observed the following within the Snapchat iOS and Android mobile applications:
  - a. An account cannot be created if an age below 13 is declared.
  - b. Accounts for minors (i.e., 13-17) are not recommended suggestive or age-inappropriate (i.e., sexual, alcohol, gambling) content.
  - c. Accounts for minors have private profiles by default.
  - d. Accounts for minors cannot override the private profile setting.
  - e. Account details for private profiles are hidden when sharing content and location.
6. Inquired with management as to the default protections for accounts with a declared age under 18 [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]
7. Inquired with management and inspected [REDACTED], the privacy of accounts is protected through a combination of security processes, and the system functionality did not change significantly throughout the Examination Period.
8. Inspected system documentation, dashboards and reports, the recommender system performance and quality were monitored throughout the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.
9. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

Obligation: 28.2	Audit criteria: Throughout the period, in all material aspects: For recipients of the service who the provider	Materiality threshold:
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	<p>determined, with reasonable certainty, to be a minor, the provider did not advertise based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679, using personal data of the recipient.</p> <p>Note: Compliance with the obligations set out in this Article shall not oblige providers of online platforms to process additional personal data in order to assess whether the recipient of the service is a minor.</p> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of reasonable certainty: [REDACTED]</p> <p>[REDACTED]</p>	<p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
<p><b>Audit procedures and information relied upon:</b></p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:</p> <ol style="list-style-type: none"> <li>1. Inquired with management to gain an understanding of the policies and process surrounding advertising to recipients of the service, including the restrictions related to advertising based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the ad creation and delivery process, which restricts the targeting of ads to minors, and the Terms of Service that specifies the audited provider does not use inference to target advertisements to minors. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inquired with management and observed the advertisement creation system, special categories of personal data are not available to advertisers for targeting and when a European Union country is selected advertisers cannot target users that are under 18.</li> <li>5. Inspected the code supporting the targeting options functionality referenced above in the production environment, the functionality that limits the ability to target advertisements at minors was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.</li> <li>6. Observed that for a sample of content within the Snapchat iOS and Android mobile applications, accounts for minors (i.e., 13-17) are not recommended suggestive or age-inappropriate (i.e., sexual, alcohol, gambling) content.</li> <li>7. Inquired with management as to the default protections for accounts with a declared age under 18 and accounts [REDACTED] [REDACTED] [REDACTED] [REDACTED]</li> <li>8. Inquired with management and inspected [REDACTED], the privacy of accounts is protected through a combination of security processes, and the system functionality did not change significantly throughout the Examination Period.</li> <li>9. Inspected system documentation, dashboards and reports, the recommender system performance and quality were monitored throughout the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.</li> <li>10. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of algorithmic systems from an inventory of algorithmic systems, test that the algorithmic systems were tested and approved consistent with the audited providers policies and processes prior to being implemented in production. Concluded the audited provider's policies, processes and controls were followed for the samples selected.</li> <li>11. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p>		

<p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

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

<p>Obligation: 34.1</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>Throughout the period, in all material aspects:</p> <p>1. Systemic risks in the Union are diligently identified, analysed and assessed stemming from the design or functioning of the audited provider’s service and its related systems, including algorithmic systems, and the following systematic risks, or from the use made of their services:</p> <ul style="list-style-type: none"> <li>(a) the dissemination of illegal content through their services</li> <li>(b) any actual or foreseeable negative effects for the exercise of fundamental rights, in particular those identified in Article 34.1 (b)</li> <li>(c) any actual or foreseeable negative effects on civic discourse and electoral processes, and public security;</li> <li>(d) any actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors and serious negative consequences to the person’s physical and mental well-being.</li> </ul> <p>2. The risk assessments were carried out by the date of application referred to in Article 33(6), second subparagraph that date being August 25<sup>th</sup>, 2023.</p> <p>3. Risk assessments were carried out prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article.</p> <p>4. The risk assessment was specific to their services.</p> <p>5. The risk assessment was proportionate to the systemic risks.</p> <p>6. The risk assessment considered the severity and probability of the identified risks.</p> <p>The following are certain audited provider’s developed supplemental criteria:</p> <p>Definition of diligently: Following the designed and implemented process, policy, and methodology</p> <p>Definition of identify: Define systemic risk(s) within services provided as part of Snapchat fulfilling the definition of "online platform" as defined in Article 3, point , of Regulation (EU) 2022/2065</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	<p>Definition of analyze: Evaluate extent to which identified risk(s) are likely to occur and impact of identified risk(s) to users within in-scope Snapchat services</p> <p>Definition of actual: Assessed to currently be present</p> <p>Definition of foreseeable: Assessed to have reasonable potential to be present</p> <p>Definition of negative effects: Significantly impair or hinder</p> <p>Definition of proportionate:</p> <p>(i) must be suitable to achieve the desired end;  (ii) must be necessary to achieve the desired end; and  (iii) must not impose a burden on the individual that is excessive in relation to the objective sought to be achieved (proportionality in the narrow sense)</p>	
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process concerning the identification, analysis and assessment of systemic risks in the Union from the design or functioning of the audited provider’s service.</li> <li>2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirement.</li> <li>3. Conducted a walkthrough of the audited provider’s process of carrying out the systemic risk assessment and assessed the risk assessment was specific to its services and the audited platform, Snapchat.</li> <li>4. Inspected the ‘Snap DSA Report – Risk Assessment Results and Mitigation Measures’ issued by the audited provider, and its underlying documentation, to determine that systemic risks in the Union stemming from the design, functioning, and usage of their services, including algorithmic systems, were diligently identified and analysed, by assessing: <ol style="list-style-type: none"> <li>a. how the audited provider identified the risks that are linked to its service taking into account regional and linguistic aspects of the use made of its services.</li> <li>b. how the audited provider analysed and assessed each risk, including how it considered probability and severity of the risks.</li> <li>c. what sources of information the audited provider used and how it collected the information</li> <li>d. whether and how the audited provider tested assumptions on risks with groups most impacted by the specific risks</li> </ol> </li> <li>5. Inspected the ‘Snap DSA Report – Risk Assessment Results and Mitigation Measures’ released by the audited provider, and its underlying documentation, to determine: <ol style="list-style-type: none"> <li>a. that the risk assessment was performed within the timeframes set out in Article 33(6), second subparagraph;</li> <li>b. how the audited provider identified functionalities that are likely to have a critical impact on the risks for which risk assessments shall be conducted prior to their deployment; and</li> <li>c. that the audited provider identified the supporting documentation that should be preserved with respect to the risk assessment and that it has put in place the necessary means to ensure the preservation of that documentation for at least three years.</li> </ol> </li> <li>6. Evaluated the internal controls that the audited provider has implemented to monitor the performance of risk assessments regarding each factor referred to in Article 34(2), first subparagraph of Regulation (EU) 2022/2065. Including the following: <ol style="list-style-type: none"> <li>a. Conducting substantive analytical procedures on those internal controls to assess their design to effectively monitor risk assessments, including whether the controls operated timely and considered emerging information and any relevant new products or functionality changes and their impact to the risk assessment.</li> <li>b. Performing tests to assess the reliability, execution, and monitoring of those internal controls. Testing included reviewing minutes of meetings held with relevant stakeholders, addressing the systemic risks and their relation to the audited service.</li> </ol> </li> </ol>		

- c. Reviewing how the compliance officer or officers performed their tasks with respect to Article 41(3), points (b), (d), (e), and, where applicable, (f), of Regulation (EU) 2022/2065, and assessing the involvement of the management body of the audited provider in decisions related to risk management pursuant to Article 41(6) and (7) of that Regulation.
- 7. Assessed the actions, means, and processes put in place by the audited provider to assess compliance with Article 34 of Regulation (EU) 2022/2065. This assessment was based on substantive analytical procedures to evaluate the adequacy and effectiveness of the measures implemented to comply with Article 34.
- 8. Inspected the ‘Snap DSA Report – Risk Assessment Results and Mitigation Measures’ released by the audited provider, and its underlying documentation, to determine adequate comprehensiveness of actions taken and adequacy of information in support of the assessment carried out pursuant to this Article. The inspection included, but was not limited to, the following elements:
  - a. Reviewed the reports on risk assessment and risk mitigation for the relevant audited period prepared by the audited provider along with the supporting documents.
  - b. Evaluated information submitted by the audited provider pursuant to Article 5, verifying its relevance and accuracy in the context of the risk assessment.
  - c. Analysed all relevant transparency reports of the audited provider referred to in Article 15(1) of Regulation (EU) 2022/2065 to assess the provider’s disclosure and transparency regarding the risk assessment.
  - d. Assessed other relevant evidence (including test results, documentation, and statements made in response to written or oral questions) provided by the audited provider to ensure a thorough understanding of the risk assessment.
- 9. Information analysed included information referred to in Article 42(4) of Regulation (EU) 2022/2065, including from audit, risk assessment and risk mitigation reports, or data and research made publicly available by vetted researchers pursuant to Article 40(8), point (g), of the Regulation.
- 10. Inspected evidence, including internal communications and approvals of the systemic risk assessment, and assessed that the systemic risk assessment was carried out by the date of application, which was determined to be by 25 August 2023.
- 11. Inspected the audited provider’s documentation of all functionalities deployed during the audit period and its assessment that these did not have a critical impact on the risks identified pursuant to Article 34(1). However, the audited provider had not formalized documentation of the review in the pre-launch process for products and features.
- 12. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with Comments – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. See below *Recommendation on specific measures*.

Remediations on specific measures:

- 1. The audited provider should formalize the periodic assessment of products and features released to validate the product or feature does require an update to the systemic risk assessment.
- 2. The audited provider should enhance its specific considerations around risks related to generative algorithms and/or models in its systemic risk assessment. Risk factors should consider governance of content generated by Generative AI techniques, contents generated by AI that are not identified or distinguished from manual created content, misleading information, etc.

Recommended timeframe to implement specific measures:

- 1. The audited provider implemented a monthly monitoring process in July 2024 to review products and features released during the month to identify products and features releases that would trigger an update to the systemic risk assessment.
- 2. 1 September 2024 to 30 November 2024

<p>Obligation: 34.2</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The risk assessment conducted considered whether and how the following 5 factors specified in Article 34.2, influenced any of the systemic risks referred to in paragraph 1:             <ol style="list-style-type: none"> <li>(a) the design of their recommender systems and any other relevant algorithmic system;</li> <li>(b) their content moderation systems;</li> <li>(c) the applicable terms and conditions and their enforcement;</li> <li>(d) systems for selecting and presenting advertisements;</li> <li>(e) data related practices of the provider.</li> </ol> </li> <li>2. The risk assessment included an analysis of whether and how the risks specified in paragraph 1 are influenced by:             <ol style="list-style-type: none"> <li>(a) intentional manipulation of the service by inauthentic use or automated exploitation of the service;</li> <li>(b) the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with the terms and conditions.</li> </ol> </li> <li>3. The risk assessment considered specific regional or linguistic aspects, including when specific to a Member State.</li> </ol> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of proportionate:</p> <ol style="list-style-type: none"> <li>(i) must be suitable to achieve the desired end;</li> <li>(ii) must be necessary to achieve the desired end; and</li> <li>(iii) must not impose a burden on the individual that is excessive in relation to the objective sought to be achieved (proportionality in the narrow sense)</li> </ol>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and process concerning the identification, analysis and assessment of systemic risks in the Union from the design or functioning of the audited provider's service.</li> <li>2. Inspected the 'Snap DSA Report – Risk Assessment Results and Mitigations' released by the audited provider, and its underlying documentation, to determine that the risk assessment conducted appropriately took into account the following five (5) factors specified in Article 34.2, of Regulation (EU) 2022/2065, and their influence on any of the systemic risks referred to in Article 34(1), as appropriate, and assessed by noting the following was included:             <ol style="list-style-type: none"> <li>a. assessment of how the design of the recommender systems and relevant algorithmic systems influenced the system risks identified;</li> <li>b. assessment of how content moderation systems influenced the systemic risks identified;</li> <li>c. assessment of how the applicable terms and conditions and their enforcement influenced the systemic risks identified;</li> <li>d. assessment of how the systems for selecting and presenting advertisements influenced the systemic risks identified;</li> <li>e. assessment of how data related practices of the provider influenced the systemic risks identified.</li> </ol> </li> </ol>		

<p>3. Inspected the 'Report on Risk Assessment and Risk Mitigation Measures' released by the audited provide, and its underlying documentation, to determine the risk assessment appropriately, as applicable, included an analysis of the systemic risks specified in paragraph 1 were not influenced by:</p> <ul style="list-style-type: none"> <li>a. intentional manipulation of the service through inauthentic use or automated exploitation of the service;</li> <li>b. the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with the terms and conditions.</li> </ul> <p>4. Inspected the procedures and mechanisms in place for ongoing monitoring of the risk assessment process.</p> <p>5. Inquired of management throughout the engagement period to confirm the ongoing monitoring of risks was being performed.</p> <p>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	<p>Recommended timeframe to implement specific measures: N/A</p>
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Obligation: 34.3	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ul style="list-style-type: none"> <li>1. Supporting documents of the risk assessments were preserved for at least three years after the performance of risk assessments.</li> <li>2. Upon request, supporting documents were communicated to the Commission and to the Digital Services Coordinator of establishment.</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ul style="list-style-type: none"> <li>1. Inquired of management and gained an understanding of the policies and processes for retaining supporting documentation associated with the risk assessment for at least three years and communicating supporting documents to the Digital Services Coordinator of establishment and the European Commission upon request.</li> <li>2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirement.</li> <li>3. Inspected that the system directory settings in which the risk assessment and supporting documents are retained, the system directory is configured to retain data for three years. Inspected the following responses to requests for information to the audited provider dated 15 December 2023, 8 February 2024, 5 April 2024, and 26 April 2024, from the European Commission to determine that upon request, supporting documents were communicated to the European Commission and to the Digital Services Coordinator.</li> <li>4. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ul> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p>
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Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

<p>Obligation: 35.1</p>	<p>Audit criteria: Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. Reasonable, proportionate and effective mitigation measures, including (as applicable) those included in Article 35(1), points (a) to (k), were put in place tailored to the specific systemic risks identified pursuant to Article 34.</li> <li>2. The provider considered the impact of the mitigation measures on the fundamental rights of users.</li> </ol> <p>The following are certain audited provider's developed supplemental criteria:</p> <p>Definition of reasonable: measures which are appropriate</p> <p>Definition of proportionate:</p> <ul style="list-style-type: none"> <li>(i) must be suitable to achieve the desired end;</li> <li>(ii) must be necessary to achieve the desired end; and</li> <li>(iii) must not impose a burden on the individual that is excessive in relation to the objective sought to be achieved (proportionality in the narrow sense)</li> </ul> <p>Definition of expeditious removal: Management's defined SLAs and metrics related to content moderation on Snapchat</p>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process in place to ensure reasonable, proportionate and effective mitigation measures are put in place tailored to the specific systemic risks identified pursuant to Article 34, how the impact of the mitigation measures on the fundamental rights of users are considered and whether the risk assessment included an assessment whether the risk mitigation measures in Article 35(1), points (a) to (k) were applicable to the audited service.
2. Assessed the design of the policies, processes, and controls in place, and determined that the policies, processes, and suite of controls in place are appropriately designed and are operating effectively. Inspected the Company's systemic risk assessment narrative and policies, as well as supporting slide decks that describe the risk mitigation monitoring process and determined that it specifies the process by which the audited provider respond to the risk assessment results by putting in place reasonable, proportionate, and effective mitigation measures. Inspected a sample of supporting evidence for meetings between the audited provider's cross-functional governance team, which includes individuals from legal, privacy, trust and safety and product groups, and determined that periodic communications existed to monitor accountability across the Snapchat platform. In addition, inquired of management and inspected agendas and meeting minutes from these governance meetings and determined that the provider monitored for additional guidance issued by the Commission or Digital Service Coordinators to support mitigations activities.
3. Inspected the 'Snap DSA Report – Risk Assessment and Mitigation Measures' released by the audited provider, and its underlying documentation, and assessed that it included the specific mitigations measures put in place and tailored to each of the identified systemic risks and considered the impact of the mitigation measures on the fundamental rights of users. Assessed that the measures put in place included the following, where applicable, to the audited provider:
  - a. adapting the design, features or functioning of the provider's services, including its online interfaces;
  - b. adapting its terms and conditions and their enforcement;

- c. adapting content moderation processes, including the speed and quality of processing notices related to specific types of illegal content and the expeditious removal of, or the disabling of access to, the content notified, in particular in respect of illegal hate speech or cyber violence, as well as adapting any relevant decision-making processes and dedicated resources for content moderation;
  - d. testing and adapting their algorithmic systems, including their recommender systems;
  - e. adapting their advertising systems and adopting targeted measures aimed at limiting or adjusting the presentation of advertisements in association with the service they provide;
  - f. reinforcing the internal processes, resources, testing, documentation, or supervision of any of their activities in particular as regards detection of systemic risk;
  - g. initiating or adjusting cooperation with trusted flaggers in accordance with Article 22 and the implementation of the decisions of out-of-court dispute settlement bodies pursuant to Article 21;
  - h. initiating or adjusting cooperation with other providers of online platforms or of online search engines through the codes of conduct and the crisis protocols referred to in Articles 45 and 48 respectively;
  - i. taking awareness-raising measures and adapting their online interface in order to give recipients of the service more information;
  - j. taking targeted measures to protect the rights of the child, including age verification and parental control tools, tools aimed at helping minors signal abuse or obtain support, as appropriate;
  - k. ensuring that an item of information, whether it constitutes a generated or manipulated image, audio or video that appreciably resembles existing persons, objects, places or other entities or events and falsely appears to a person to be authentic or truthful is distinguishable through prominent markings when presented on their online interfaces, and, in addition, providing an easy-to-use functionality which enables recipients of the service to indicate such information.
4. Inspected the 'Snap DSA Report – Risk Assessment and Mitigation Measures' released by the audited provider, and its underlying documentation, to determine whether the mitigation measures put in place by the audited provider are reasonable, proportionate, and effective for mitigating the respective risks. This involved:
    - a. Assessing whether the mitigation measures collectively respond to all identified risks, with particular consideration given to the risks concerning the exercise of fundamental rights.
    - b. Comparatively assessing how the risks were addressed before and after the specific risk mitigation measures were implemented.
    - c. Evaluating whether the risk mitigation measures were appropriately designed and executed.
  5. Evaluated the internal controls the audited provider has implemented to monitor the application of risk mitigation measures referred to in Article 35(1) of Regulation (EU) 2022/2065. The assessment confirmed that the internal controls are reasonable, proportionate, and effective. This was established by:
    - a. Conducting substantive analytical procedures for those internal controls;
    - b. Performing tests to verify the reliability, execution, and monitoring of those internal controls.
  6. Reviewed how the compliance officer or officers performed their tasks with respect to Article 41(3), points (b), (d), (e), and, where applicable, (f), of Regulation (EU) 2022/2065. The inspection included an assessment of the involvement of the management body of the provider pursuant to Article 41(6) and (7) of that Regulation.
  7. Assessed the mitigation measures put in place by the audited provider. The assessment was based on:
    - a. Substantive analytical procedures to evaluate the design and effectiveness of the mitigation measures
    - b. Tests of the mitigation measures as deemed necessary.
  8. Inspected the 'Snap DSA Report - Risk Assessment and Risk Mitigation Measures' released by the audited provider, and its underlying documentation, to determine the comprehensiveness and adequacy of information analysed in support of the assessment carried out pursuant to this Article. The inspection included, but was not limited to, the following elements:
    - a. The reports on risk assessment and risk mitigation for the relevant audited period prepared by the audited provider along with the supporting documents.
    - b. Information submitted by the audited provider pursuant to Article 5.
    - c. All relevant transparency reports of the audited provider referred to in Article 15(1) of Regulation (EU) 2022/2065 to assess the provider's disclosure and transparency regarding risk mitigation.
    - d. Other relevant evidence (including test results, documentation, and statements made in response to written or oral questions) provided by the audited provider to ensure a thorough understanding of the risk mitigation strategies in place.
  9. Inspected the 'Snap DSA Report –Risk Assessment and Risk Mitigation Measures' released by the audited provider, and its underlying documentation, to determine the extent to which audited provider incorporated information as appropriate, referred to in Article 42(4) of Regulation (EU) 2022/2065.
  10. Inquired with management to gain an understanding of the notice intake process for submissions by government authorities. This included assessing the design of these processes to ensure they comply with Specified Requirements.

11. Inquired with management and assessed the mechanisms in place for addressing notices and actions related to illegal content. Inspected various aspects of the review process. This included reviewing the monitoring of the reviews to ensure they were categorized correctly with the appropriate decisions made.
12. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of weeks during the Examination period, test that the quality monitoring related to the moderation of content and appropriateness of decisions review was performed by Content Moderation Leadership, and any action items identified in the review were performed. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
13. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

Obligation:  
36.1

Audit criteria: Throughout the period, in all material aspects:

- For a crisis declared by the European Commission, the provider took one or more of the following actions:
- assessed whether, and if so to what extent, their services significantly contribute to the threat or are likely to do so
  - identified relevant systems involved in the functioning or use of the services that significantly contribute to the threat
  - defined and monitored the significant contribution to the serious threat
  - identified and applied specific, effective and proportionate measures to prevent, eliminate or limit any such contribution to the threat
  - identified the parties concerned by the measures, and assessed the actual or potential impact of the measures on those parties' fundamental rights and legitimate interests
  - reported to the Commission by a certain date or at regular intervals as specified in the decision

Note: For the purpose of this Article, a crisis shall be deemed to have occurred where extraordinary circumstances lead to a serious threat to public security or public health in the Union or in significant parts of it

Materiality threshold:

If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and process for responding to a crisis declared by the European Commission.

2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for initiating the audited provider's crisis protocols when a crisis is declared by the European Commission. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected the audited providers Crisis Protocol that includes defined steps for responding to a crisis, safeguards that may be implemented to limit the exposure of the crisis, and escalation protocols both internally and externally.
5. Inquired with management regarding crisis declared by the European Commission during the Examination Period, confirmed that no crisis was declared during the Examination Period.
6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

Obligation:  
37.2

Audit criteria: As part of the annual DSA audit, the provider:

- gave auditing organization the necessary cooperation and assistance to enable them to conduct those audits in an effective, efficient and timely manner
- gave auditing organization access to all relevant data and premises and answered oral or written questions timely,
- refrained from hampering, unduly influencing or undermining the performance of the current year audit.

Materiality threshold:

If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and process for obtaining an annual independent audit of DSA and providing cooperation and support to the auditing organization.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for obtaining an annual independent audit, providing cooperation from the personnel of the audited provider without hampering, unduly influencing or undermining the audit procedures and providing access to relevant data and information. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed the sufficiency of the cooperation and assistance provided for the independent audit period as appropriate to satisfy the Specified Requirements. Assessed that the audited provider provided access to all relevant data and information timely throughout the audit period to support the auditor's procedures related to substantive testing and testing of controls. Assessed the audited provider refrained from hampering, unduly influencing or undermining the performance of the current year audit for the period from 25 August 2023 through 30 June 2023.
5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

<p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
<p>Recommendations on specific measures: N/A</p>	<p>Recommended timeframe to implement specific measures: N/A</p>

<p>Obligation: 38.1</p>	<p>Audit criteria: Throughout the period, in all material aspects: At least one option for each of their recommender systems which was not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679.</p>	<p>Materiality threshold: If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for providing an option to opt out of personalized content from the recommender systems.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for opting out of personalized content within the Snapchat mobile application. Determined that the relevant policies, processes and controls in place were followed.
4. Observed that within the Snapchat iOS and Android mobile applications an option to opt out of personalized content was available to the receipts of the service to enable or disable recommend content. We concluded that the audited provider's policies, processes and controls were followed for the samples selected.
5. Inspected the code supporting the opt out functionality referenced above in the production environment, the functionality that supports opting out of personalized content was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Inquired with management related to the audited providers recommender systems to provide personalized content where the user has opted in for profiling, and how the platform provides options for the user to opt out of profiling.
7. Inquired with management and inspected system and process documentation, recommender systems are managed through a common process. Selected a sample of recommender systems from an inventory of algorithmic systems, inspected the recommender system model documentation and code, the main parameters used in recommender systems matched with the information included in the Terms of Service, the user's preference and selection are used as input by the recommender systems, and the recommend systems functionality did not change significantly throughout the Examination Period.
8. Inspected system documentation, dashboards and reports, the recommender system performance and quality were monitored throughout the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.
9. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

Obligation: 39.1	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>1. The provider established an online repository which:</p> <ul style="list-style-type: none"> <li>- was publicly available on their online interface</li> <li>- contained information described in Article 39(2)</li> <li>- had a search function that allowed multicriteria queries</li> <li>- pulled advertisement information using application programming interfaces</li> <li>- did not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented</li> </ul> <p>2. The provider had ensured that the ad information in the repository was:</p> <ul style="list-style-type: none"> <li>- available for the entire period that the ad was presented and one year after the ad was last shown</li> <li>- accurate</li> <li>- complete</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for providing an Ads Gallery website, sharing content in the Ads Gallery containing the information described in Article 39(2), and retaining advertisements presented in the gallery.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for providing the publicly available Ads Gallery on the Snap site containing advertisements and commercial content, storing advertisements within the Ads Gallery for one year after the ad was last shown, and providing a search feature within the Ads Gallery. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that the Snap Ads Gallery was available on the public Snap site and included separate sections for Ads and Commercial Content. Observed that within the Ads section, a search function was available that allows multicriteria queries (i.e., ad publisher, location, date). Observed that for a sample of content within the Ads and Commercial Content sections, personal data related to the recipients of the service to whom the advertisement was or could have been presented was not available. Observed that within the Ads section, advertisements were available for over one year and contained information described in Article 39(2).
5. Inspected the code supporting the Ads Gallery API functionality referenced above in the production environment, the API functionality that triggers the inclusion of an advertisement in the Ads Gallery based on an impression in European Union was in place during the Examination Period. Inspected the code supporting the Commercial Content API functionality referenced above in the production environment, the API functionality that triggers the inclusion of commercial content in the Ads Gallery based on the selection of content as Paid Partnership was in place during the Examination Period. Inspected the code supporting the Ads Gallery functionality referenced above in the production environment, the Ad Gallery functionality that retains advertisements for at least one year, allows search features, and includes the information described in Article 39(2) for advertisements was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of advertisements on the Ads Gallery during the Examination period, test that the advertisement contained information described in Article 39(2). Concluded the audited provider's policies, processes and controls were followed for the samples selected.

7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with Comments – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. See below *Recommendation on specific measures*.

Recommendations on specific measures:

The audited provider should expand on the functionality of the Commercial Content interface in the Ads Gallery.

Recommended timeframe to implement specific measures:

1 October 2024 to 30 April 2025

Obligation:  
39.2

Audit criteria: Throughout the period, in all material aspects:

1. The provider's online repository included the following information for each advertisement:
  - the content of the advertisement, including the name of the product, service or brand and the subject matter
  - the natural or legal person on whose behalf the advertisement is presented
  - the natural or legal person who paid for the advertisement, if that person is different from the person referred to in the point above
  - the period during which the advertisement was presented
  - the particular groups of recipients the advertisement was intended to be presented to, and the parameters used to exclude such groups
  - the commercial communications presented on the platform
  - the total number of recipients the advertisement reached, and if applicable, the aggregate numbers broken down by group

Materiality threshold:

If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for including the information described in Article 39.2 related to advertisements in the Ads Gallery.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for providing the publicly available Ads Gallery on the Snap site and including the information described in Article 39.2 related to advertisements and Commercial content available on the Snapchat platform. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that the Snap Ads Gallery and Commercial Content galleries are available on the public Snap site.
5. Observed that for a sample of content in the Ads Gallery it contained information described in Article 39.2, including the advertising content, the brand advertised, the organization charged for the advertisement, the Ad start and end date, the demographic parameters, and the total impressions, as applicable broken down by Member State.

<p>Observed that for a sample of content in the Commercial Content gallery it contained content that was live on the Snapchat platform.</p> <p>6. Inspected the code supporting the Ads Gallery functionality referenced above in the production environment, the Ad Gallery functionality that includes the information described in Article 39.2 for advertisements was in place during the Examination Period. Inspected management’s assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.</p> <p>7. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of advertisements on the Ads Gallery during the Examination period, test that the advertisement contained information described in Article 39(2). Concluded the audited provider’s policies, processes and controls were followed for the samples selected.</p> <p>8. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

<p>Obligation: 39.3</p>	<p>Audit criteria: Throughout the period, in all material aspects: 1. For advertisements that were removed or disabled based on illegality or incompatibility with the platforms terms and conditions, the repository did not include the following information:</p> <ul style="list-style-type: none"> <li>- the content of the advertisement</li> <li>- the natural or legal person on whose behalf the advertisement is presented</li> <li>- the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point</li> </ul> <p>2. For advertisements that were removed or disabled based on illegality or incompatibility with the platforms terms and conditions, the repository included the information from the Statement of Reasons referred to in Article 17(3), points (a) to (e), summarized below:</p> <ul style="list-style-type: none"> <li>- the nature of the removal or suspension and the territorial scope of the decision and its duration</li> <li>- the facts and circumstances relied on in taking the decision including whether the decision was made in response to an Article 16 notice or the provider's own investigations</li> <li>- where applicable, information on the use made of automated means in taking the decision</li> <li>- where the decision concerns allegedly illegal content, reference to and explanations on the legal ground relied on</li> <li>- where the decision is based on the alleged incompatibility of the information with the terms and conditions of the</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	provider of hosting services, reference to and explanations on the contractual ground relied on; or Article 9(2), point (a)(i): - a reference to the legal basis under Union or national law for the order against illegal content.	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures:

1. Inquired with management and gained an understanding of the policies and process for restricting the information available in the Ads Gallery for content that was removed or disabled based on illegality or incompatibility with the Terms of Service.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for restricting the information available in the Ads Gallery for content that was removed or disabled based on illegality or incompatibility with the Terms of Service and providing information from the statement of reason to support the removal. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Observed that for a sample of content that was removed or disabled based on illegality or incompatibility with the Terms of Service was identified as Rejected within the Snap Ads Gallery did not contain include the advertising content, the brand advertised, nor the organization charged for the advertisement. Observed the Rejected advertisement included a description for the reason it was rejected and statement that the ad was removed due to violation of the Terms of Service. Inquired with management related to the Rejected status, no automation is used to remove advertisements once they have been displayed to recipients of the service and are only removed through manual content moderation.
5. Inspected the code supporting the Ads Gallery functionality referenced above in the production environment, the Ad Gallery functionality that restricts the information for Rejected advertisements and includes details from the statement of reason was in place during the Examination Period. Inspected management's assessment of changes to the code during the Examination Period to validate the system functionality was in place for the duration of the Examination Period.
6. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of advertisements on the Ads Gallery during the Examination period, if the advertisement was removed or disabled based on illegality or incompatibility with the Terms of Service, test that advertisement did not contain the advertising content, the brand advertised, nor the organization charged and include information from the statement of reason to support the removal. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A
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Obligation: 40.1	Audit criteria: Throughout the period, in all material aspects:  Access to data necessary to monitor and assess compliance with the Regulation was provided at the request of the	Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period,
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	Digital Services Coordinator of establishment or the Commission, within period of time specified in the request.	and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
<p><b>Audit procedures and information relied upon:</b></p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired of management and gained an understanding of the policies and process for responding to requests for information of the Digital Services Coordinator of establishment or the European Commission, within period of time specified in the request.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for responding to requests of information of the Digital Services Coordinator of establishment or the European Commission, within period of time specified in the request. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inquired with management related to requests for information from the Digital Services Coordinator or the European Commission and inspected the European Commission site, identified three requests for information during the Examination period. Inspected the audited providers response for the three requests for information, validated the responses contained reasonable information relevant to the request and were submitted within the period of time specified in the request, considering extensions approved by the European Commission.</li> <li>5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
Recommendations on specific measures: N/A		Recommended timeframe to implement specific measures: N/A

Obligation: 41.1	<p>Audit criteria: Throughout the period, in all material aspects: 1. The provider established a compliance function which:</p> <ul style="list-style-type: none"> <li>- was independent from operational functions</li> <li>- had one or more compliance officers</li> <li>- had a head of compliance function</li> <li>- had sufficient authority, stature, and resources</li> <li>- had access to the management body</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
<p><b>Audit procedures and information relied upon:</b></p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired with management and gained an understanding of the policies and processes surrounding the establishment of the compliance function which was independent from operational functions, had one or more compliance officers and a head of compliance function and had sufficient authority, stature, and resources.</li> </ol>		

2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for establishing the compliance function. Inquired with management and noted that there were no changes to the compliance function during the Examination Period. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected meeting minutes of the Audit Committee of the Board of Directors on 24 July 2023 in which the Audit Committee approved the designation of Co-Compliance Officers for the DSA as the audited provider's Director, Associate General Counsel and Data Compliance Officer, with the Director, Associate General Counsel identified as the Head of Compliance. Inspected the assigned roles and responsibilities for the Co-Compliance Officers included monitoring compliance with the DSA, conducting risk assessments as required by the DSA and inform and update provider's management and employees about relevant obligations under the DSA.
5. Inspected the provider's employee organization chart as of December 2023, March 2024 and June 2024, the compliance function, overseen by the Co-Compliance Officers were comprised of Legal, Compliance, Trust and Safety employees, and thus, independent of operations and not a part of the product, engineering or other operational teams.
6. Inspected meeting minutes from DSA governance team meetings, the designation of the management body as General Counsel and Vice President, Deputy General Counsel. Inspected the provider's employee organization chart as of December 2023, March 2024 and June 2024 and assessed that the compliance function reports directly to the management body. Inspected meeting minutes, email communications and inquired of management in the compliance function and the management body, the compliance function has routine and direct access to the management body throughout the Examination Period.
7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

Obligation:  
41.2

Audit criteria: Throughout the period, in all material aspects:

1. A management body of the provider was designated to ensure the following:
  - that compliance officers had the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks
  - that the head of the compliance function was an independent senior manager with distinct responsibility for the compliance function
2. The head of the compliance function reported directly to the management body and raised concerns to the body regarding risks referred to in Article 34 or non-compliance which could have affected the company.
3. The head of the compliance function was not removed without prior approval of the management body.

Materiality threshold:

If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired with management and gained an understanding of the policies and processes surrounding the designation and reporting of the management body and the Head of Compliance, the roles and responsibilities of the management body, and the process by which the Head of Compliance function would be removed.
2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for designating the management body, which is comprised of the audited provider's General Counsel and Vice President, Deputy General Counsel, and a Head of Compliance with appropriate qualifications that is independent of DSA operations and updating the management body related to risks referred to in Article 34. Inquired with management and noted that there were no changes to the Head of Compliance during the Examination Period. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected meeting minutes of the Audit Committee of the Board of Directors on 24 July 2023 in which the Audit Committee approved the designation of Co-Compliance Officers for the DSA as the audited provider's Director, Associate General Counsel and Data Compliance Officer with the Director, Associate General Counsel identified as the Head of Compliance. Inspected that the General Counsel, the lead member of the management body, was in attendance at the meeting and inferred approved of the designation of the head of the provider's compliance function. Inspected the meeting minutes identified that the head of compliance had the necessary qualifications, knowledge, experience and ability to operationalize measures and monitor compliance with the DSA.
5. Inspected the provider's employee organization chart as of December 2023, March 2024 and June 2024 and assessed that the head of the compliance function (designated as the Director, Associate General Counsel) reports directly to the Vice President, Deputy General Counsel who reports directly to the General Counsel.
6. Inspected meeting minutes from the cross-functional governance team that discusses risks referred to in Article 34, compliance with the DSA, and provide updates to the management body.
7. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of months during the Examination period, test that the cross-functional governance team meeting was performed to monitor compliance with the DSA and provide updates to the management body. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
8. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

Obligation: 41.3	<p>Audit criteria: Throughout the period, in all material aspects:</p> <p>The Compliance officers engaged in the following tasks:</p> <ul style="list-style-type: none"> <li>- cooperated with the Digital Services Coordinator of establishment and the Commission</li> <li>- ensured that all risks referred to in Article 34 were identified and properly reported on and that reasonable, proportionate and effective risk-mitigation measures were taken pursuant to Article 35</li> <li>- organized and supervised the independent audit activities pursuant to Article 37</li> <li>- informed and advised management and employees about relevant obligations under this Regulation</li> <li>- monitored the compliance of the company with its obligations under this Regulation, and</li> <li>- where applicable, monitored the compliance with commitments made under the codes of conduct pursuant to</li> </ul>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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	Articles 45 and 46 or the crisis protocols pursuant to Article 48.	
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired of management and gained an understanding of the policies and processes concerning the established DSA co-compliance officers’ (the audited provider’s Director, Associate General Counsel and Data Compliance Officer) responsibilities and tasks throughout the Examination Period.
2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for surrounding the assigned roles and responsibilities of the DSA co-compliance officers, including responding to requests from the Digital Services Coordinator and the European Commission, overseeing the systemic risk assessment and risk-mitigations, supervising the independent audit, informing the relevant process owners of obligations related to the DSA, and monitoring compliance with the obligations. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inquire with the co-compliance officers and inspected communications with the Digital Services Coordinator and the European Commission, regarding Snap’s compliance with the DSA. Inspected responses from the audited provider to Requests for Information (RFIs) in accordance with the Commission’s deadlines and assessed the co-compliance officers were involved in furnishing such responses and cooperated.
5. Inspected documentation of the co-compliance officers involvement in the preparation and review of systemic risk assessment and associated risk mitigations carried out by 25 August 2023.
6. Inspected meeting minutes from the cross-functional governance team that discusses risks referred to in Article 34, compliance with the DSA, and communication to the process owners related to obligations of the DSA.
7. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of months during the Examination period, test that the cross-functional governance team meeting was performed to monitor compliance with the DSA. Concluded the audited provider’s policies, processes and controls were followed for the samples selected.
8. Observed the DSA co-compliance officers throughout the Examination Period engage in, organize and supervise the independent audit activities pursuant to Article 37.
9. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

**Results of procedures performed, how reasonable level of assurance was achieved and conclusion:**

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A
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Obligation: 41.4	Audit criteria: Throughout the period, in all material aspects: The provider communicated the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission.	Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired of management and gained an understanding of the policies and processes for communicating the contact information of the head of the compliance function to the Digital Service Coordinator of the establishment and to the Commission.
2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for communicating the contact information of the head of compliance to the Digital Service Coordinator of the establishment and to the Commission. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected meeting agenda and minutes from a call with the European Commission in July 2023 and assessed that the audited provider communicated the name of the head of compliance in such meeting. Inspected an email communication sent to the Digital Service Coordinator and the Commission dated 24 March 2024, the name and contact information of the head of compliance was included in the communication.
5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

Obligation:  
41.5

Audit criteria: Throughout the period, in all material aspects:  
  
The management body of the provider defined, oversaw, and maintained accountability for the implementation of the provider’s governance arrangements to ensure the independence of the compliance function, including the division of responsibilities within the organization, the prevention of conflicts of interest, and management of systemic risks identified pursuant to Article 34.

Materiality threshold:  
  
If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited provider’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired of management and gained an understanding of the policies and processes regarding the management body’s roles and responsibilities and oversight of the systemic risk assessment.
2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for defining the roles and responsibilities of the management body and its oversight for the system risks identified pursuant to Article 34. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected meeting minutes of the Audit Committee of the Board of Directors on 24 July 2023 in which the Audit Committee approved the designation of Co-Compliance Officers for the DSA as the audited provider’s Director, Associate General Counsel and Data Compliance Officer. Inspected that the General Counsel, the lead member of the management body, was in attendance at the meeting in which the division, oversight and involvement in accountability for the implementation of the governance arrangements to ensure the establishment of an appropriate compliance function was agreed upon.

<p>5. Inspected the audited provider's policies and procedures, the management body's assigned responsibilities included oversight of the independent compliance function and the division of responsibilities within the organization.</p> <p>6. Inspected documentation of the management body's involvement in review, and approval, of the systemic risk assessment, pursuant to Article 34, and associated risk mitigations carried out by 25 August 2023.</p> <p>7. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</p> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

Obligation: 41.6	Audit criteria: Throughout the period, in all material aspects:  The management body reviewed and approved, at least once a year, the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34.	Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
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<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired of management and gained an understanding of the policies and process regarding management body's review and approval of the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34.</li> <li>2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the of the process in place for the management body's review and approval of the systemic risk assessment and associated risk mitigations. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inspected documentation of the management body's review, and approval, of the systemic risk assessment, pursuant to Article 34, and associated risk mitigations and policies carried out by 25 August 2023.</li> <li>5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>	
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A

Obligation: 41.7	Audit criteria: Throughout the period, in all material aspects: The management body: - devoted sufficient time to the consideration of the measures related to risk management - maintained active involvement in the decisions related to risk management - ensured that adequate resources were allocated to the management of the risks identified in accordance with Article 34	Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired of management and gained an understanding of the policies and process regarding the oversight of risk management measures by the management body.
2. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the of the process in place for the management body's oversight of risk management measures, including sufficiency of resources, consideration of risk mitigation measures, and involvement in risk mitigation decisions. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Inspected meeting minutes between the co-compliance officers and the management body, throughout the Examination Period, the management body:
  - a. devoted sufficient time to the consideration of the measures related to risk management;
  - b. maintained active involvement in the decisions related to risk management;
  - c. ensured that adequate resources were allocated to the management of the risks identified in accordance with Article 34.
5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A
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Obligation: 42.1	Audit criteria: Throughout the period, in all material aspects: The provider published the Article 15 transparency reports: - no later than two months from the date of application referred to in Article 33(6), second subparagraph. - and at least every six months thereafter	Materiality threshold:  If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
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**Audit procedures and information relied upon:**

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired of management and gained an understanding of the policies and process for publicly publishing the Transparency Report no later than two months from the date of application referred to in Article 33(6), which would be 25 October 2024, and at least every six months.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for reviewing the Transparency Report prior to publishing and publicly posting the Transparency Report on the Privacy, Safety and Policy Hub. Determined that the relevant policies, processes and controls in place were followed for this instance.
4. Selected the two Transparency Report published on the Privacy, Safety and Policy Hub, test whether the publicly posted reports were posted by 25 October 2024 and at least every six months thereafter. Inspected the Transparency Report on the Privacy, Safety and Policy Hub and validated the reports were made publicly available as of 25 October 2024 and 25 April 2024. Concluded the audited provider's policies, processes and controls were followed for the samples selected.
5. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: N/A

Recommended timeframe to implement specific measures: N/A

<p>Obligation: 42.2</p>	<p>Audit criteria:</p> <p>Throughout the period, in all material aspects:</p> <ol style="list-style-type: none"> <li>1. The provider included information enumerated in points (a) to (c) of Article 42.2 in the published transparency reports, summarized as follows: <ul style="list-style-type: none"> <li>- information / metrics on the human resources dedicated to content moderation related to the service in the Union, broken down by each official language of the Member States</li> <li>- information on the qualifications and linguistic expertise of the content moderation staff</li> <li>- information on the training and support given to content moderation staff</li> <li>- information / metrics on the use of automated means for content moderation, broken down by each official language of the Member States</li> </ul> </li> <li>2. The provider has published the reports in at least one of the official languages of the Member States.</li> </ol>	<p>Materiality threshold:</p> <p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.</p>
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Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:

1. Inquired of management and gained an understanding of the policies and process for creating and reviewing the sets of transparency reports, including the information enumerated in points 42.2 (a) to (c) of the report, and the languages that the sets of transparency reports are published.
2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.
3. Conducted a walkthrough of the process in place for generating the information enumerated in points 42.2 (a) to (c) that is included within the sets of transparency reports, reviewing the sets of transparency reports prior to publishing, and publicly posting the sets of transparency reports in official languages of the Member States on the Privacy, Safety and Policy Hub. Determined that the relevant policies, processes and controls in place were followed.
4. Inspected evidence from the audited provider data warehouse and human resource system and inquired with management regarding the generation of the information in the sets of transparency reports to gain comfort over the completeness and accuracy of the sets of transparency reports. Did not test the completeness and accuracy of the data itself.
5. Selected the two sets of transparency reports published during the audit period on the Privacy, Safety and Policy Hub, tested whether the publicly posted reports included the information enumerated in points 42.2 (a) to (c) and were available in the official languages of the Member States. Concluded the audited provider's policies, processes and controls were followed.
6. Inspected the set of transparency reports published on 25 October 2023 for the information enumerated in points 15.1 (a) to (e) of Article 15.1 and the Member State languages that the report was posted. Concluded the following information was not included in this set of transparency reports:
  - a. 42.2(c): In the 25 October 2023 reports, the audited provider did not include the indicators of accuracy and the possible rate of error of the automated means broken down by each official language of the Member States.
7. Inspected the set of transparency reports published on 25 April 2024 for the information enumerated in points 42.2 (a) to (c). Inquired of management, gained an understanding, and inspected support for how the information included in this set of transparency reports addressed the points in 42.2 (a) to (c). Inspected that the audited provider published the accuracy rate of automated moderation technologies for all harms. Concluded that information was appropriate to address this Specified Requirement.
8. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.

Changes to the audit procedures during the audit: None

Results of procedures performed, how reasonable level of assurance was achieved and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

The audited provider's 25 October 2023 transparency reports did not include the information enumerated in point 42.2 (c) summarized in the above section. See below *Recommendation on specific measures*.

Recommendations on specific measures:

The audited provider should more clearly describe in its sets of transparency reports how the information included therein addresses the disclosures requirements enumerated in point 42.2 (c).

Recommended timeframe to implement specific measures:

30 September to 25 October 2024

Obligation:  
42.3

Audit criteria: The provider included in the reports referred to in 42.1 the average monthly active recipients of the service for each Member State.

Materiality threshold:

If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material

		qualitative variance) during the Examination Period related to the audit criteria.
<p>Audit procedures and information relied upon:</p> <p>In order to evaluate the audited provider's compliance with this Specified Requirement, we performed substantive procedures, although controls existed:</p> <ol style="list-style-type: none"> <li>1. Inquired of management and gained an understanding of the policies and process for including the average monthly recipients of the service for each Member State in the Transparency Report.</li> <li>2. Assessed the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements.</li> <li>3. Conducted a walkthrough of the process in place for generating the average monthly active recipients of the service for each Member State that is included within the Transparency Report, reviewing the Transparency Report prior to publishing and publicly posting the average monthly recipients in the Average Monthly Active Recipients section of the European Union report on the Privacy, Safety and Policy Hub. Determined that the relevant policies, processes and controls in place were followed for this instance.</li> <li>4. Inspected evidence from the audited provider's data warehouse and inquired with management regarding the generation of the average monthly recipients of the service for each Member State to gain comfort over the completeness and accuracy of the Transparency Report. Did not test the completeness and accuracy of the data itself.</li> <li>5. Selected a sample, in accordance with the sampling approach described in the introduction to Appendix 1, of the Transparency and European Union Reports published on the Privacy, Safety and Policy Hub, test whether average monthly recipients of the service for each Member State were included in the report. Concluded the audited provider's policies, processes and controls were followed for the samples selected.</li> <li>6. Made inquiries at the end of the audit period with management and confirmed that no significant changes were made to the policies, processes and controls after the audit procedures had been conducted until the end of the Examination Period.</li> </ol> <p>Changes to the audit procedures during the audit: None</p> <p>Results of procedures performed, how reasonable level of assurance was achieved and conclusion:</p> <p>There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.</p> <p>Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.</p>		
Recommendations on specific measures: N/A	Recommended timeframe to implement specific measures: N/A	

## Appendix 2 – Annex I of Delegated Act – Template for the audit report referred to in Article 6 of Delegated Regulation

### Section A: General Information

<b>1. Audited service:</b>	
Snapchat	
<b>2. Audited provider:</b>	
Snap Inc.	
<b>3. Address of the audited provider:</b>	
3000 31 <sup>st</sup> St., Santa Monica, CA, 90405, USA	
<b>4. Point of contact of the audited provider:</b>	
[REDACTED]	
<b>5. Scope of the audit:</b>	
Does the audit report include an assessment of compliance with all the obligations and commitments referred to in Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?	Yes. Refer to the applicable obligations and commitments in Appendix 1.
<b>i. Compliance with Regulation (EU) 2022/2065</b>	
Obligations set out in Chapter III of Regulation (EU) 2022/2065:	
<b>Audited obligation</b>	<b>Period covered</b>
A listing of the audited obligations can be found in Appendix 1,) of our attached Assurance Report of Independent Accountants.	25/08/2023 to 30/06/2024
<b>ii. Compliance with codes of conduct and crisis protocols</b>	
Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:	
<b>Audited commitment</b>	<b>Period covered</b>
N/A	N/A
<b>6. a. Audit start date:</b>	<b>b. Audit end date:</b>
25/08/2023	30/06/2024

### Section B: Auditing organisations

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

<b>1. Name(s) of organisation(s) constituting the auditing organisation:</b>
Ernst & Young LLP, a Delaware limited liability partnership ("EY")
<b>2. Information about the auditing team of the auditing organisation:</b>
For each member of the auditing team, provide: <ul style="list-style-type: none"> <li>Their personal name.</li> <li>The individual organisation, part of the auditing organisation, they are affiliated with;</li> <li>Their professional email address.</li> <li>Descriptions of their responsibilities and the work they undertook during the audit</li> </ul>
Paul T. Chen was the overall responsible person from EY. (Contact detail: 725 S Figueroa St., Los Angeles, CA, 90017, USA). EY has maintained a list of the engagement team members. At EY's request, for privacy purposes, the personal names are not being specified in this submission. However, the complete list of team members may be requested if required.
<b>3. Auditors' qualification:</b>
a. Overview of the professional qualifications of the individuals who performed the audit, including domains of expertise, certifications, as applicable:
There were more than 20 university degreed team members involved in the execution of the engagement.

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

The team included individuals with the following credentials:

- Licensed Certified Public Accountant ("CPA")
- Certified Information Systems Auditor ("CISA")
- Certified Information Systems Security Professional ("CISSP")
- Certified Information Privacy Professional/United States ("CIPP/US")
- Certified in Risk and Information Systems Control ("CRISC")
- Doctor of Jurisprudence ("JD")

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

Response included in Appendix 5 to Assurance Report of Independent Accountants.

#### 4. Auditors' independence:

##### a. Declaration of interests

EY performs audits, reasonable and limited assurance engagements, and related permissible professional services, for Snap Inc. in our capacity as a global assurance, tax, transaction, and advisory services provider. EY has contracts to purchase certain Snap Inc. services (including advertising). Snap Inc. has informed us the contracts are in the ordinary course of business and the terms and conditions are "at market", as compared to other buyers at similar levels of spending. We have concluded there is no effect on EY's independence with respect to these contracts. In reaching that conclusion, we considered the AICPA (American Institute of Public Accountants) Independence rules applicable to this situation, which permit business relationships between an audit client and the firm or covered person in the firm when the firm or covered person is a consumer in the ordinary course of business.

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

Refer to Assurance Report of Independent Accountants. As noted in the Assurance Report of Independent Accountants, EY applies the AICPA Code of Conduct which is equivalent (or exceeds) the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards), which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Independence is comprised of independence of mind and independence in appearance, both of which are required of the engagement team members engaged in providing reasonable assurance engagements. Independence of mind requires that the members maintain a state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and skepticism. Independence of appearance is achieved by the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would likely conclude, weighing all the specific facts and circumstances, that a firm's, or a member of the audit team's, integrity, objectivity, or professional skepticism has been compromised.

c. List of documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), points (a) and (c) of Regulation (EU) 2022/2065 attached as annexes to this report. Attachment 3 and 5 to Annex 1

Refer to Appendix 5 which addresses Article 37 (3), points (a) and (c) (i.e. combined Annex 1 Attachment 3 and 5 into one Appendix).

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

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

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

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

Furthermore, EY is a registered audit firm with the Public Company Accounting Oversight Board ("PCAOB") of the United States and is an AICPA member firm]. As such, EY complies with the public accounting profession's technical and ethical standards, including the AICPA's Code of Professional Conduct. In addition to the Code of Professional Conduct, the AICPA

publishes standards, which delineate specific requirements that Certified Public Accountants are consistently required to follow during the audit. Refer to EY Transparency Report 2023 for further background.

*Section C: Summary of the main findings*

<b>1. Summary of the main findings drawn from the audit (pursuant to paragraph 37(4), point (e) of Regulation (EU) 2022/2065)</b>
A description of the main findings drawn from the audit can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.
<b>Section C.1: Compliance with Regulation (EU) 2022/2065</b>
<b>1) Audit opinion for compliance with the audited obligations referred to in Article 37(1), point (a) of Regulation (EU) 2022/2065:</b> The aggregate audit opinion for compliance with the applicable audited obligations set out in set out in Chapter III of Regulation (EU) 2022/2065 can be found on page 5 of our attached Assurance Report of Independent Accountants.
<b>2) Audit conclusion for each audited obligation:</b> The audit conclusion for each audited obligation can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.
<b>Section C.2: Compliance with voluntary commitments in codes of conduct and crisis protocols</b> <i>Repeat section C.2 for each audited code of conduct and crisis protocol referred to in Article 37(1), point (b) of Regulation (EU) 2022/2065:</i>
<b>1) Audit opinion for compliance with the commitments made under specify the code of conduct or crisis protocol covered by the audit:</b> N/A
<b>2) Audit conclusion for each audited commitment:</b> N/A
<b>Section C.3: Where applicable, explanations of the circumstances and the reasons why an audit opinion could not be expressed:</b> Not applicable

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

<b>Section D.1: Audit conclusion for obligation (specify)</b>	
<i>Insert as many entries for section D.1 as necessary to cover the entire scope of the audit, specifying the obligation the section refers to.</i>	
<i>The information provided should be complete and detailed such that a third party with no previous connection with the audit is able to understand the description of the findings.</i>	
<i>Insert as many lines as necessary per point when completing this section.</i>	
<b>I. Audit conclusion:</b>	
<ul style="list-style-type: none"> <li><i>Description of the audit conclusion, justification, and remarks.</i></li> <li><i>As appropriate, include here any comments.</i></li> </ul> <p>A description of the audit conclusion, justification, and remarks for each audited obligation can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.</p>	
<i>If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance. Explanation on the materiality of non-compliance, where applicable</i>	<i>Recommended timeframe to achieve compliance</i>
Operational recommendations on specific measures to either a) achieve compliance (where the conclusion is negative), including an explanation on the materiality of non-compliance and recommended timeframe to achieve compliance, or b) improve that do not have a substantive effect on compliance (where the conclusion is positive with comments), can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.	
<b>II. Audit procedures and their results:</b>	
<b>1) Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:</b> A description of the audit criteria and materiality thresholds used can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.	
<b>2) Audit procedures, methodologies, and results:</b>	

<p>a) Description of the audit procedures performed by the auditing organisation, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)): A description of the audit procedures performed, the methodologies used to assess compliance, and a justification of the choice of those procedures and methodologies can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.</p> <p>b) Description, explanation, and justification of any changes to the audit procedures during the audit: A description, explanation, and justification of any changes to the audit procedures during the audit can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.</p> <p>c) Results of the audit procedures, including any test and substantive analytical procedures: The results of the audit procedures, including any test and substantive analytical procedures, can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.</p>
<p>3) Overview and description of information relied upon as audit evidence, including, as applicable:</p> <ol style="list-style-type: none"> <li>Description of the type of information and its source;</li> <li>The periods when the evidence was collected;</li> <li>The period the evidence refers to;</li> <li>Any other relevant information and metadata.</li> </ol> <p>An overview and description of information relied upon as audit evidence can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.</p>
<p>4) Explanation of how the reasonable level of assurance was achieved: An explanation of how the reasonable level of assurance was achieved can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.</p>
<p>5) In cases when:</p> <ol style="list-style-type: none"> <li>A specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or</li> <li>an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons: Not Applicable</li> </ol>
<p>6) Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit. A list of notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.</p>
<p>7) Other relevant observations and findings: Please see Appendix 1 of our attached Assurance Report of Independent Accountants for any other relevant observations and findings.</p>
<p><b>Section D.2: Additional elements pursuant to Article 16 of this Regulation</b></p>
<p>1) An analysis of the compliance of the audited provider with Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit: An analysis of the compliance of the audited provider with Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.</p>
<p>2) Description of how the auditing organisation ensured its objectivity in the situation described in Article 16(3) of this Regulation: Not applicable as this is the first required audit</p>

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

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

Code of conduct or crisis protocol: (specify)

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

**Section E.1: Audit conclusion for commitment (specify)**

*Insert as many entries for section E.1 as necessary to cover the entire scope of the audit, specifying the commitment audited. The information provided should be complete and detailed such that a third party with no previous connection with the audit is able to understand the description of the findings.*

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

**III. Audit conclusion:**

Audit conclusion		
Positive	Positive with comments	Negative
Description of the audit conclusion, justification, and any comments.		
<i>If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance.</i>		<i>Recommended timeframe to achieve compliance</i>
<i>Explanation on the materiality of non-compliance, where applicable</i>		
<b>IV. Audit procedures and their results:</b>		
1. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:		
2. Audit procedures, methodologies, and results:		
a) Description of the audit procedures performed by the auditing organisation, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):		
.....		
b) Description, explanation, and justification of any changes to the audit procedures during the audit:		
.....		
c) Results of the audit procedures, including any test and substantive analytical procedures:		
.....		
3. Overview and description of information relied upon as audit evidence, including, as applicable:		
a) description of the type of information and its source;		
b) the period(s) when the evidence was collected;		
c) the period to which the evidence refers;		
d) any other relevant information and metadata.		
.....		
4. Explanation of how the reasonable level of assurance was achieved:		
.....		
5. In cases when:		
a. a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or		
b. an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:		
Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons:	
6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit.		
.....		
7. Other relevant observations and findings		
.....		

**Section F: Third parties consulted**

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

<b>1. Name of third party consulted:</b>
Not applicable
<b>2. Representative and contact information of consulted third party:</b>
Not applicable
<b>3. Date(s) of consultation:</b>
Not applicable
<b>4. Input provided by third-party</b>
Not applicable

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

Please refer to our attached Assurance Report of Independent Accountants for additional information.

		<i>Include as many lines as necessary in accordance with the allocation of responsibilities and empowerment as referred to in Article 7(1) point b)</i>	
<i>Date</i>	26 August 2024	<i>Signed by</i>	Paul T. Chen
<i>Place</i>	725 South Figueroa St., Los Angeles, CA, 90017, United States	<i>In the name of</i>	Ernst & Young LLP
		<i>Responsible for:</i>	Entire Engagement

## Appendix 3 – Written agreement between audited provider and the auditing organization



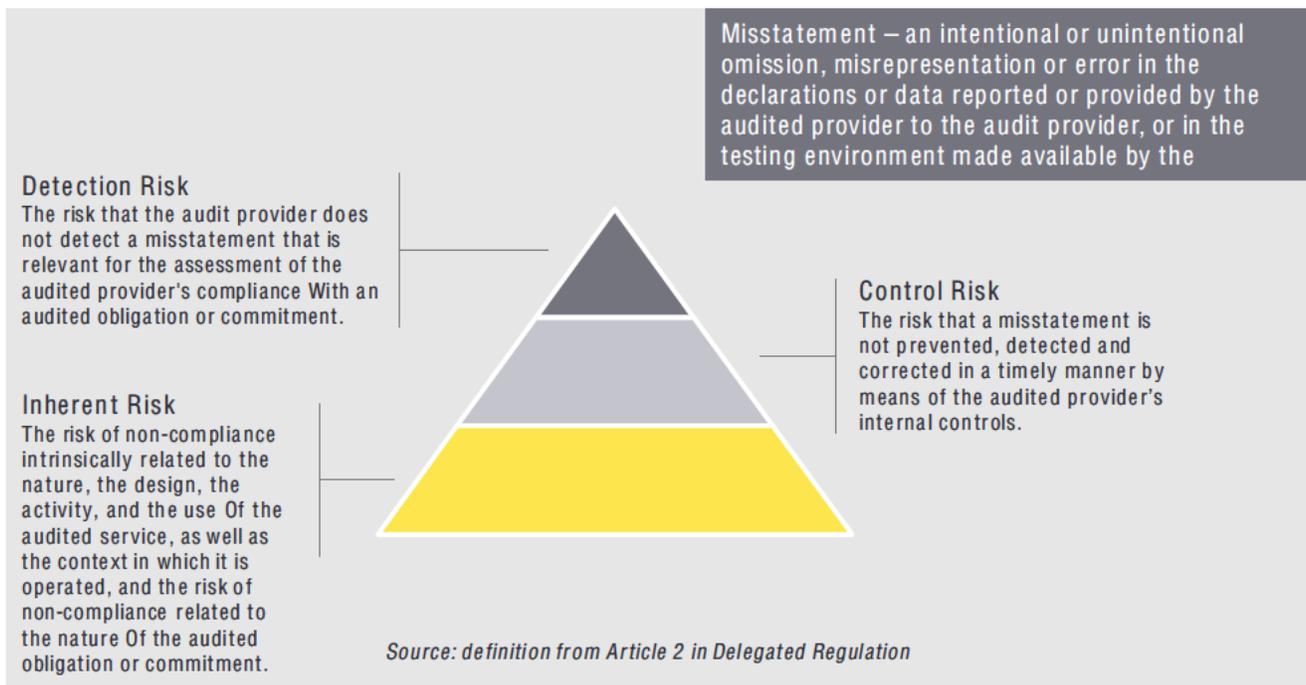
Snap - Executed  
2024 DSA Audit SOV

## Appendix 4 – Documents relating to the audit risk analysis

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

### DSA Risk Assessment Requirements

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



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

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

## Overview

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

### Risk Assessment Steps performed:

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

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

We obtained an understanding sufficient to:

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

Information obtained to inform the audit risk analysis:

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

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

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

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

- Control environment
- Monitoring activities
- Managements risk assessment process

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

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

4. Revision of Risk Assessment

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

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

## II. Assessment of Risk of each audited Obligation or Commitment

Overview of Risk assessment (addressing Section 4):

Listing of Obligations	Inherent Risk	Control Risk	Initial Control Strategy	Detection Risk
11.1 – Initial / Final	Low	High	Not rely on controls	High
11.2 – Initial / Final	Low	High	Not rely on controls	High
11.3 – Initial / Final	Low	High	Not rely on controls	High
12.1 – Initial / Final	Low	High	Not rely on controls	High
12.2 – Initial / Final	Low	High	Not rely on controls	High
13.1 – Initial / Final	Low	High	Not rely on controls	High
13.2 – Initial / Final	Low	High	Not rely on controls	High
13.4 – Initial / Final	Low	High	Not rely on controls	High
14.1 – Initial / Final	Low	High	Not rely on controls	High
14.2 – Initial / Final	Low	High	Not rely on controls	High
14.4 – Initial	High	High	Not rely on controls	Low
14.4 – Final	High	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Low
14.5 – Initial / Final	Low	High	Not rely on controls	High
14.6 – Initial / Final	Low	High	Not rely on controls	High
15.1 – Initial / Final	Low	Low	Not rely on controls	Minimal
16.1 – Initial	Low	Low	Not rely on controls	Minimal
16.1 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Minimal
16.2 – Initial	Low	High	Not rely on controls	High

16.2 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
16.4 – Initial	Low	High	Not rely on controls	High
16.4 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Minimal
16.5 – Initial	Low	High	Not rely on controls	High
16.5 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Minimal
16.6 – Initial	Low	High	Not rely on controls	High
16.6 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Minimal
17.1 – Initial	Low	High	Not rely on controls	High
17.1 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
17.3 – Initial	Low	High	Not rely on controls	High
17.3 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
18.1 – Initial	High	Low	Not rely on controls	Moderate
18.1 – Final	High	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Moderate
18.2 – Initial	High	Low	Not rely on controls	Moderate
18.2 – Final	High	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Moderate
20.1 – Initial	Low	High	Not rely on controls	High
20.1 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
20.3 - Initial	Low	High	Not rely on controls	High
20.3 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
20.4 – Initial	High	High	Not rely on controls	Low
20.4 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
20.5 – Initial	Low	High	Not rely on controls	High
20.5 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
20.6 – Initial	Low	High	Not rely on controls	High
20.6 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
22.1 - Initial / Final	Low	High	Not rely on controls	High
23.1 – Initial	Low	High	Not rely on controls	High

23.1 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
23.2 – Initial / Final	Low	High	Not rely on controls	High
23.3 – Initial	High	High	Not rely on controls	Low
23.3 – Final	High	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Low
23.4 – Initial / Final	Low	High	Not rely on controls	High
24.1 – Initial / Final	Low	Low	Not rely on controls	Minimal
24.2 – Initial / Final	Low	High	Not rely on controls	High
24.3 – Initial / Final	Low	High	Not rely on controls	Low
24.5 – Initial	Low	High	Not rely on controls	High
24.5 – Final	Low	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
25.1 – Initial	High	High	Not rely on controls	Low
25.1 – Final	High	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Low
26.1 – Initial	High	High	Not rely on controls	Low
26.1 – Final	High	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Low
26.2 – Initial	High	High	Rely on controls and perform substantive procedures	Low
26.2 – Final	High	High	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Low
26.3 – Initial	High	High	Not rely on controls	Low
26.3 – Final	High	Moderate	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Low
27.1 – Initial / Final	Low	High	Rely on controls and perform substantive procedures	High
27.2 – Initial / Final	Low	High	Rely on controls and perform substantive procedures	High
27.3 – Initial / Final	Low	High	Rely on controls and perform substantive procedures	High
28.1 – Initial / Final	High	Low	Rely on controls and perform substantive procedures	Moderate
28.2 – Initial / Final	High	Low	Rely on controls and perform substantive procedures	Moderate
34.1 – Initial / Final	High	Low	Not rely on controls	Moderate
34.2 – Initial / Final	High	Low	Not rely on controls	Moderate
34.3 – Initial / Final	Low	High	Not rely on controls	High
35.1 – Initial / Final	High	High	Rely on controls and perform substantive procedures	Low
36.1 – Initial / Final	High	High	Not rely on controls	Low
37.2 – Initial / Final	Low	High	Not rely on controls	High
38.1 – Initial	High	Low	Not rely on controls	Moderate

38.1 – Final	High	Low	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	Moderate
39.1 – Initial	Low	High	Not rely on controls	High
39.1 – Final	Low	High	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
39.2 – Initial	High	High	Not rely on controls	Low
39.2 – Final	Low	High	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
39.3 – Initial	Low	High	Not rely on controls	High
39.3 – Final	Low	High	Shifted the focus from not rely on controls to a combination of rely on controls and perform substantive procedures	High
40.1 – Initial / final	Low	High	Not rely on controls	High
41.1 – Initial / final	Low	High	Not rely on controls	High
41.2 – Initial / final	Low	High	Not rely on controls	High
41.3 – Initial / final	Low	High	Not rely on controls	High
41.4 – Initial / final	Low	High	Not rely on controls	High
41.5 – Initial / final	Low	High	Not rely on controls	High
41.6 – Initial / final	Low	High	Not rely on controls	High
41.7 – Initial / final	Low	High	Not rely on controls	High
42.1 – Initial / final	Low	High	Not rely on controls	High
42.2 – Initial / final	Low	High	Not rely on controls	High
42.3 – Initial / final	Low	High	Not rely on controls	High

## Appendix 5 – Documents attesting that the auditing organization complies with the obligations laid down in Article 37 (3), point (a), (b), and (c)

DSA Annex	Illustrative Response
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (a) of Regulation (EU) 2022/2065.	<p>We have complied with the American Institute of Certified Public Accountant's (AICPA) Code of Conduct which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).</p> <p>Our engagement agreement notes our compliance with Article 37 (3) (a) (i). Since this is the first year of the DSA audit requirement, we are, by definition, in accordance with Article 37 (3) (a)(ii). Regarding Article 37 (3) (a)(iii), we are not performing the audit in return for fees which are contingent on the result of the audit.</p>
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065.	In compliance with Article 37(3)(b), we conclude that we have the requisite knowledge, skills, and professional diligence under the [relevant industry standard, i.e., ISAE/AICPA] standards. We have applied these professional standards throughout the course of our engagement.
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (c) of Regulation (EU) 2022/2065.	<p>We have complied with the AICPA Code of Conduct, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).</p> <p>We applied the International Standard on Quality Management and accordingly maintained a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.</p>

## Appendix 6 – Definitions

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

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

Term	Definition	Source
Misstatement	A difference between the subject matter information and the appropriate measurement or evaluation of the underlying subject matter in accordance with the criteria. Misstatements can be intentional or unintentional, qualitative or quantitative, and include omissions.	B
Practitioner	The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm).	B
Professional judgment	The application of relevant training, knowledge, and experience, within the context provided by assurance and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the engagement.	B
Professional skepticism	An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement, and a critical assessment of evidence.	B
Reasonable assurance engagement	An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria.	B
Subject matter	The phenomenon that is measured or evaluated by applying criteria.	B
Subject matter information	The outcome of the measurement or evaluation of the underlying subject matter against the criteria, i.e., the information that results from applying the criteria to the underlying subject matter.	B
Substantive analytical procedure	An audit methodology used by the auditing organisation to assess information to infer audit risks or compliance with the audited obligation or commitment.	A
Test	An audit methodology consisting in measurements, experiments or other checks, including checks of algorithmic systems, through which the auditing organisation assesses the audited provider's compliance with the audited obligation or commitment.	A
Vetted researcher	A researcher vetted in accordance with Article 40 (8) of Regulation (EU) 2022/2065.	A

Sources used:

A – Delegated Regulation Article 2

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