

# Audit Implementation Report

Microsoft Bing – Digital Services Act 2024

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<b>SECTION A: General Information</b>
1. Audited provider: Microsoft Ireland Operations Limited
2. Address of the audited provider: One Microsoft Place, South Country Business Park, Leopardstown, Dublin 18, D18 P521
3. Audit report on which this implementation report is based Date of adoption of the audit report: August 23, 2024
Reference to the audit report (for example an URL): Audit Report has been shared with the European Commission, public report will be available in November 2024.
4. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference): Deloitte & Touche LLP and Microsoft Ireland Operations Limited
5. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider? Yes/No (if “No”, indicate which obligations and commitments are covered in the audit report of reference) Yes
6. Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period: N/A

**SECTION B:** Follow-up to the operational recommendations concerning audited obligations set out in Chapter III of Regulation (EU) 2022/2065

**Article 15**

**B.15.1 – Recommendation:** D&T recommends Bing implement controls over information systems and data transfers to address the completeness and accuracy of data, including key metrics and the narrative, as applicable, reported in the Transparency Report.

Fill in either sub-section 1 or 2.

1. Measures to implement the operational recommendation:

Bing agrees with the auditor’s recommendation.

1.1. Planned measure(s)

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

Management will work with the relevant Bing teams to define processes and enhance existing controls and/or implement new controls to meet the auditor’s recommendation as appropriate. These controls will address the integrity of the underlying information systems and data transfers used to report key metrics and the narrative prior to being reported in the Transparency Report, pursuant to Article 15 requirements.

(b) Timing for implementation:

All new controls and control enhancements are expected to be implemented by March 31, 2025.

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

(a) Description of the measures:

After receiving the auditor’s recommendation, Management met with responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 23, 2024, and August 6, 2024. After the initial meetings, Management will meet with the relevant process owners and stakeholders to address data flow processes pursuant to Article 15. Finally, Management will identify specific enhancements to existing controls and will identify new controls to be implemented to address the completeness and accuracy of data and the narratives surrounding transparency reporting.

Management identified an initial timeline for implementation, is in the process of executing the required steps to operationalize the controls and is tracking the implementation to completion.

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

All new controls and control enhancements are expected to be implemented by March 31, 2025.

(c) Result (include references to external resources, for example links to websites, as applicable):

N/A

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

These measures will support further demonstration of the integrity of the underlying data represented in our transparency reporting.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

N/A – Bing agrees with auditor’s recommendation.

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

N/A

<b>B.15.2 – Recommendation:</b> D&T recommends Bing to identify the inventory of the systems supporting preparation of the Transparency Report, and document the data flow diagrams illustrating the steps that take place before the information is ready to be used in the transparency reports.
Fill in either sub-section 1 or 2.
<b>1. Measures to implement the operational recommendation</b>
Bing agrees with the auditor’s recommendation.
<b>1.1. Planned measure(s)</b>
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will work with the relevant Bing teams to identify the inventory of systems used to prepare the Transparency Report, pursuant to 15.1.c and 15.1.e, and document the respective data flow diagrams. These diagrams will illustrate the steps taken to generate the inputs published in the Transparency Report and will be reviewed and updated accordingly based on changes to processes prior to reporting.
(b) Timing for implementation:
A full listing of systems and the creation of data flow diagrams are expected to be completed by December 31, 2024.
<b>1.2. Measures taken since the end of the period on which the audit report is based.</b>
(a) Description of the measures:
After receiving the auditor’s recommendation, Management met with responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 23, 2024, and August 6, 2024. After the initial meetings, Management will meet with the relevant process owners and stakeholders to confirm and further our understanding of the data flow processes pursuant to 15.1.c and 15.1.e. Finally, Management will assist the stakeholders and control owners in the development of the inventory of systems and related data flows supporting data provided in Transparency Reports.
Management identified an initial timeline for implementation, is in the process of executing the required steps to operationalize the procedures and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
A full listing of systems and the creation of data flow diagrams are expected to be completed by December 31, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
These measures document a formal process which addresses how the Company monitors and reviews the inventory of systems and data flow diagrams used to prepare information, pursuant of 15.1.c and 15.1.e, for the Transparency Report prior to issuance.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>
N/A
<b>2. Reasons for not implementing the recommendation, if applicable</b>
(a) Justification for not implementing the recommendation:
N/A – Bing agrees with auditor’s recommendation.
(b) Alternative measure(s) taken to achieve compliance:
N/A

Articles 24 and 42	
<b>B.24.1 – Recommendation:</b> D&T recommends Bing to implement a formal control for the monitoring process for RFIs.	
Fill in either sub-section 1 or 2.	
1. Measures to implement the operational recommendation:	
Bing agrees with the auditor’s recommendation.	
1.1. Planned measure(s)	
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	
Management will work with the relevant Bing teams to implement controls reflecting the existing process in place to address the completeness and accuracy over RFI intake and responses, underlying information systems, and data transfers pursuant to 24.3 requirements.	
(b) Timing for implementation:	
All new controls are expected to be implemented by March 31, 2025.	
1.2. Measures taken since the end of the period on which the audit report is based.	
(a) Description of the measures:	
<p>After receiving the auditor’s recommendation, Management met with responsible and accountable stakeholders and control owners to discuss the auditor's recommendation on July 23, 2024, and August 6, 2024. After the initial meetings, Management will meet with the relevant stakeholders and process owners to confirm and further our understanding of the data flow processes pursuant to 24.3. Finally, Management will identify new controls to be implemented to address the completeness and accuracy surrounding RFI intake and response, pursuant to 24.3 requirements.</p> <p>Management identified an initial timeline for implementation, is in the process of executing the required steps to operationalize the controls and is tracking the implementation to completion.</p>	
(b) Time when the measure(s) were implemented or are planned to be implemented:	
All new controls are expected to be implemented by March 31, 2025.	
(c) Result (include references to external resources, for example links to websites, as applicable):	
N/A	
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	
These measures create a formal process to monitor the intake and response to RFI’s received from the European Commission.	
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
(a) Justification for not implementing the recommendation:	
N/A – Bing agrees with auditor’s recommendation.	
(b) Alternative measure(s) taken to achieve compliance:	
N/A	

<b>B24/42.2 – Recommendation:</b> D&T recommends enhancing Bing's controls and establishing a process to provide reasonable assurance that the source data used in the calculation of MAU is complete and accurate and audit evidence is retained for the entire examination period.
Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation:
Bing agrees with the auditor's recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will work with the relevant Bing teams to define processes and enhance existing controls and/or implement new controls to meet the auditor's recommendation, where needed. These controls will address the completeness and accuracy of the source data critical to the calculation of Monthly Active Users (MAU) reported in the Transparency Report, pursuant to 24.2 and 42.3 requirements.
(b) Timing for implementation:
The processes will be defined, and all controls and control enhancements are expected to be implemented by March 31, 2025.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
After receiving the auditor's recommendation, Management met with responsible and accountable stakeholders and control owners to discuss the auditor's recommendation on July 23, 2024, and August 6, 2024. After the initial meetings, Management will meet with relevant stakeholders and control owners to confirm and further our understanding of the data flow processes pursuant to 24.2 and 42.3. Finally, Management will identify specific enhancements to existing controls and will identify new controls to be implemented to address the completeness and accuracy of metrics surrounding transparency reporting, pursuant to 24.2 and 42.3 requirements.
Management identified an initial timeline for implementation, is in the process of executing the required steps to operationalize the controls and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
The processes will be defined, and all controls and control enhancements are expected to be implemented by March 31, 2025.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
These measures will support the documentation of the integrity of the underlying data pertaining to the metrics represented in our transparency reporting.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A – Bing agrees with auditor's recommendation.
(b) Alternative measure(s) taken to achieve compliance:
N/A

<b>B.24/42.3 – Recommendation:</b> D&T recommends Bing to identify the inventory of the systems supporting preparation of the Transparency Report and document the data flow diagrams illustrating the steps that take place before the information is ready to be used in the transparency reports.
Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation:
Bing agrees with the auditor’s recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will work with the relevant Bing teams to identify the inventory of systems used to prepare the Transparency Report, pursuant to 24.2 and 42.3, and document the respective data flow diagrams. These diagrams will illustrate the steps taken to generate the inputs published in the Transparency Report and will be reviewed and updated accordingly based on changes to processes prior to reporting.
(b) Timing for implementation:
A full listing of systems and the creation of data flow diagrams are expected to be completed by December 31, 2024.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
After receiving the auditor’s recommendation, Management met with responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 23, 2024, and August 6, 2024. After the initial meetings, Management will meet with relevant stakeholders and process owners, to confirm and further our understanding of the data flow processes pursuant to 24.2 and 42.3. Finally, Management will assist in the identification of the systems used in preparation of the Transparency Report and the related data flow diagrams.  Management identified an initial timeline for implementation, is in the process of executing the required steps to operationalize the procedures, and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
A full listing of systems and the creation of data flow diagrams are expected to be completed by December 31, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
These measures document a formal process which addresses how the Company monitors and reviews the inventory of systems and data flow diagrams used to prepare information, pursuant to 24.2 and 42.3, for the Transparency Report prior to issuance.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A – Bing agrees with auditor’s recommendation.
(b) Alternative measure(s) taken to achieve compliance:
N/A



<b>B.24/42.4 – Recommendation:</b> D&T recommends Bing to define processes and implement controls over information systems and data transfers to address the completeness and accuracy of data, including the key metrics and narrative reported in the transparency report.
Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation:
Bing agrees with the auditor’s recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will work with the relevant Bing teams to define processes and enhance existing controls and/or implement new controls to meet the auditor’s recommendation, where needed. These controls will address the integrity of the underlying information systems and data transfers used to report key metrics and the narrative prior to being reported in the Transparency Report, pursuant to 24.2 and 42.3 requirements.
(b) Timing for implementation:
The processes will be defined, and all new controls and control enhancements are expected to be implemented by March 31, 2025.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
After receiving the auditor’s recommendation, Management met with responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 23, 2024, and August 6, 2024. After the initial meetings, Management will meet with the relevant stakeholders and control owners to confirm and further our understanding of the data flow processes pursuant to 24.2 and 42.3. Finally, Management will identify specific enhancements to existing controls and will identify new controls to be implemented to address the completeness and accuracy of metrics surrounding transparency reporting, pursuant to 24.2 and 42.3 requirements.
Management identified an initial timeline for implementation, is in the process of executing the required steps to operationalize the controls and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
The processes will be defined, and all new controls and control enhancements are expected to be implemented by March 31, 2025.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
These measures will support the integrity of the underlying data pertaining to the metrics represented in our transparency reporting.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A – Bing agrees with auditor’s recommendation.
(b) Alternative measure(s) taken to achieve compliance:
N/A

Article 34
<b>B.34.1 – Recommendation:</b> D&T recommends Bing implement formalized controls over monitoring the performance of the risk assessment to clarify what Bing does to identify, analyze, and assess the risks covered in the System Risk Assessment.
Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation:
Bing agrees with the auditor’s recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will work with the relevant Bing and compliance teams to implement formalized controls to reflect the current risk identification, monitoring and assessment process to meet the auditor’s recommendation. Bing will finalize the language of the new controls and improve documentation for the processes underlying the control operation to formalize monitoring the performance of the risk assessment process consistent with auditor feedback.
(b) Timing for implementation:
All controls are expected to be implemented by December 31, 2024.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
After receiving the auditor’s recommendation, management met with responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 10, 2024. After, Management met with the relevant operational teams to identify new controls to be added to the control library / Regulatory Compliance Control List (RCM) to manage risks associated with risk assessment methodology, process, oversight and approval on August 12, 2024.
Management identified a timeline for implementation and the required steps to operationalize the controls and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All controls are expected to be implemented by December 31, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
These measures will further formalize and document the process for identifying, assessing, and monitoring systemic risks.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A – Bing agrees with the auditor’s recommendation.
(b) Alternative measure(s) taken to achieve compliance:
N/A

<b>B.34.2 – Recommendation:</b> D&T recommends Bing implement formalized controls over the storage location and retention period of the risk assessment and its supporting documents. Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation
Bing agrees with the auditor’s recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will work with the relevant operational teams to formalize controls over the storage location and retention period of the risk assessment and its supporting documentation. Bing will finalize the language of the new controls and document the processes underlying the control operation for storage and retention of the risk assessment documentation.
(b) Timing for implementation:
All controls are expected to be implemented by December 31, 2024.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
After receiving the auditor’s response, Management met with the responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 10, 2024. After, Management met with the relevant operational teams to identify new controls to be added to the control library/ Regulatory Compliance Control List (RCM) to formalize control over storage location and retention period of the risk assessment and supporting documents on August 12, 2024.
Management identified a timeline for implementation and the required steps to operationalize the controls and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All controls are expected to be implemented by December 31, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
This measure creates a formal process for storing risk assessments and supporting documentation as well as a defined retention period for the documentation, for better auditability and data retention.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A – Bing agrees with the auditor’s recommendation
(b) Alternative measure(s) taken to achieve compliance:
N/A

<b>Article 35</b>
<b>B.35.1 – Recommendation:</b> D&T recommends Bing to formalize measurable controls that mitigate the identified risk domains in the systemic risk assessment.
Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation
Bing agrees with the auditor’s recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will continue to work with the relevant operational teams to formalize controls over the process to track risk mitigants and supporting documentation. Bing will finalize the language of the new controls and document the processes underlying the control operation for tracking risk mitigations.
(b) Timing for implementation:
All controls are expected to be implemented by December 31, 2024.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
After receiving the auditor’s response, Management met with the responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 10, 2024. After, Management met with the relevant operational teams and identified new controls to be added to the control library/ Regulatory Compliance Control List (RCM) to mitigate systemic risk domains identified in the systemic risk assessment on August 12, 2024.
Management identified a timeline for implementation and the required steps to operationalize the controls and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All controls are expected to be implemented by December 31, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
This measure documents a formal process for tracking risk mitigants following the identification of risks in the risk assessment, where applicable.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A – Bing agrees with the auditor’s recommendation
(b) Alternative measure(s) taken to achieve compliance:
N/A

<b>B.35.2 – Recommendation:</b> D&T recommends Bing to formalize monitoring controls over the risk mitigants to enhance measurability and efficacy of their risks mitigants.
Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation
Bing agrees with the auditor’s recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will work with the relevant operational teams to formalize controls over the process for monitoring risk mitigation mitigants and supporting documentation. Bing will finalize the language of the new controls and document the processes underlying the control operation for defining metrics for the risk mitigation process.
(b) Timing for implementation:
All controls are expected to be implemented by and ongoing by September 30, 2024.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
After receiving the auditor’s response, Management met with responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 10, 2024. After, Management met with the relevant operational teams and identified a new control to refine risk mitigants to create measurable outcomes. Management identified a timeline for implementation and the required steps to operationalize the controls and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All controls are expected to be implemented by September 30, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
This measure formalizes a process for monitoring and measuring efficacy of mitigant controls.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A – Bing agrees with the auditor’s recommendation.
(b) Alternative measure(s) taken to achieve compliance:
N/A

Article 38	
<b>B.38.1 – Recommendation:</b>	D&T recommends that Bing implements controls to demonstrate the capability that users can opt-out of profiling throughout the period for identified profiling-based recommender systems.
Fill in either sub-section 1 or 2.	
1. Measures to implement the operational recommendation:	
Bing agrees with the auditor’s recommendation.	
1.1. Planned measure(s)	(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will review existing controls and implement additional controls, where necessary, which support the integrity of the opt-out functionality of all in-scope recommender systems. For each in-scope recommender system, controls will be implemented as needed to govern changes to systems and underlying infrastructure that support the opt-out functionality, and to restrict access to modify the opt-out functionality.	
(b) Timing for implementation:	
All controls are expected to be implemented by March 31, 2025.	
1.2. Measures taken since the end of the period on which the audit report is based	
(a) Description of the measures:	
After receiving the auditor’s response, management met with stakeholders and teams responsible for the underlying opt-in feature logic for in-scope recommender systems to discuss the auditors’ recommendations on July 11, 2024. After, Management met with the relevant engineering teams to identify new controls to be added to the control library to address the identified risks.	
Management identified a timeline for implementation and the required steps to operationalize the controls and is tracking the implementation to completion.	
(b) Time when the measure(s) were implemented or are planned to be implemented:	
All controls are expected to be implemented by March 31, 2025.	
(c) Result (include references to external resources, for example links to websites, as applicable):	
N/A	
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	
These controls will support the integrity of the opt-out functionality for all in-scope recommender systems.	
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
(a) Justification for not implementing the recommendation:	
N/A – Bing agrees with the auditor’s recommendation.	
(b) Alternative measure(s) taken to achieve compliance:	
N/A	

<b>B.38.2 – Recommendation:</b> D&T recommends that Bing periodically reassess its inventory of relevant recommender systems. Additionally, for all recommender systems pertinent to Bing, it should determine which ones offered in the EU operate based on user profiling and ensure that EU users have the ability to opt out of user profiling recommendations
Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation:
Bing agrees with the auditor’s recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will work with the relevant Bing teams to implement the planned controls to meet the auditor’s recommendations. To identify new recommender systems, Bing will develop a required questionnaire and criteria to determine whether a particular system should be classified as a recommender system. If the criteria is met, then proper opt out controls will be developed and the recommender system will be inventoried within the system of record.  For previously identified recommender systems, Management will conduct a review against the newly defined criteria to ensure completeness and accuracy of the information. This review will include verification that procedures are in place to allow EU users the ability to opt out of the user profiling recommendations.
(b) Timing for implementation:
All controls are expected to be implemented by December 31, 2024.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
After receiving the auditor’s response, Management met with responsible and accountable stakeholders and control owners to discuss the auditor’s recommendation on July 11, 2024.  Management identified a timeline for implementation and the required steps to operationalize the controls and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All controls are expected to be implemented by December 31, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
These measures will formalize the process for identification, inventorying and periodic reviewing of recommender systems based on profiling that operate within the EU and help ensure that in scope recommender systems provide EU users with the ability to opt-out of user profiling recommendations.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A - Bing agrees with the auditor’s recommendation.
(b) Alternative measure(s) taken to achieve compliance:
N/A

Article 39	
<b>B.39.1 – Recommendation:</b> D&T recommends Bing to update its Ad repository to include complete and accurate information associated with the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point Article 39.2.b, in addition to the other required information as referred to in Article 39.2.	
Fill in either sub-section 1 or 2.	
1. Measures to implement the operational recommendation:	
Bing agrees with the auditor’s recommendation.	
1.1. Planned measure(s)	
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Management has already updated the Ad Library user interface to include the natural or legal person who paid for the advertisement, if different from the person referred to in Article 39(2)(b).
(b) Timing for implementation:	N/A - Change has already been implemented on May 23, 2024.
1.2. Measures taken since the end of the period on which the audit report is based	
(a) Description of the measures:	After receiving the auditor’s response, Management met with responsible stakeholders and control owners to discuss the auditors’ recommendations on July 15, 2024. Management confirmed a user interface change was implemented within the Ad Library on 5/23/2024 to display Payer information where it is different from the advertiser's name.
(b) Time when the measure(s) were implemented or are planned to be implemented:	Change was implemented on May 23, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):	N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The user interface update to the Ad Library to include complete and accurate information about the natural or legal person who paid for the advertisement, where different from the person referred to in Article 32(2)(b) supports compliance with the requirements of the DSA as referred to in Article 39(2).
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
(a) Justification for not implementing the recommendation:	N/A – Bing agrees with the auditor’s recommendation.
(b) Alternative measure(s) taken to achieve compliance:	N/A



**B.39.2 – Recommendation:** D&T recommends implementing a control or formalized process to provide reasonable assurance that personal data is removed for recipients of the service to whom the advertisement was or could have been presented.

Fill in either sub-section 1 or 2.

1. Measures to implement the operational recommendation:

Bing agrees with the auditor’s recommendation.

1.1. Planned measure(s)

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

Management will implement a control which evidences the exclusion of personal data for recipients of the service to whom the advertisement was or could have been presented within the Ad Library.

(b) Timing for implementation:

This control is expected to be implemented by December 31, 2024.

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

(a) Description of the measures:

After receiving the auditor’s response, Management met with stakeholders and teams owning the Ad Library and underlying infrastructure to discuss the auditors’ recommendations on July 15, 2024. After, Management collaborated with the engineering teams responsible for the Ad Library to identify new control to be added to the control library to address the identified risk.

Management identified a timeline for implementation and is tracking the implementation to completion

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

This control is expected to be implemented by December 31, 2024.

(c) Result (include references to external resources, for example links to websites, as applicable):

N/A

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

This control will support compliance with the requirements of the DSA regarding the exclusion of personal data of service recipients to whom the advertisement was or could have been presented, as specified in Article 39.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

N/A - Bing agrees with the auditor’s recommendation.

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

N/A

<b>B.39.3 – Recommendation:</b> D&T recommends implementing a control or formalized process to provide reasonable assurance that the data in the Ad Library is retained for at least one year from the time they were served.
Fill in either sub-section 1 or 2.
1. Measures to implement the operational recommendation:
Bing agrees with the auditor’s recommendation.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Management will implement a control which supports the retention of advertisement data in the Ad Library for up to one year from the time it is last served in compliance with Article 39 of the DSA.
(b) Timing for implementation:
This control is expected to be implemented by December 31, 2024.
1.2. Measures taken since the end of the period on which the audit report is based
(a) Description of the measures:
This control will support compliance with the requirements of the DSA regarding retention of advertisements for up to one year after the advertisement was presented for the last time on the Bing platform, as specified in Article 39.
(b) Time when the measure(s) were implemented or are planned to be implemented:
This control is expected to be implemented by December 31, 2024.
(c) Result (include references to external resources, for example links to websites, as applicable):
N/A
(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
After receiving the auditor’s response, management met with stakeholders and teams owning the Ad Library and underlying infrastructure to discuss the auditors’ recommendations on July 15, 2024. After, Management collaborated with the engineering teams responsible for the Ad Library to identify new control to be added to the control library to address the identified risks.
Management identified a timeline for implementation and is tracking the implementation to completion.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
(a) Justification for not implementing the recommendation:
N/A - Bing agrees with the auditor’s recommendation.
(b) Alternative measure(s) taken to achieve compliance:
N/A

**B.39.4 – Recommendation:** D&T recommends clearly identifying the systems used for moving the data from the source systems to the Ads Library and implement data transfer controls to cover on completeness and accuracy of the data presented in the Ad library. Furthermore, D&T recommends clearly identifying where manipulation or transformation of data is possible by the system logic and identifying controls to address the risk of errors.

Fill in either sub-section 1 or 2.

1. Measures to implement the operational recommendation:

Bing agrees with the auditor’s recommendation.

1.1. Planned measure(s)

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

Management will review existing controls and implement additional controls, where necessary, which support the integrity of the data in the Ad Library, as well as the appropriateness of any data manipulation and transformations. This includes implementing controls, as needed, to periodically assess the completeness and accuracy of the data in the Ad Library, governing changes to the Ad Library and key systems that process and feed data to the Ad Library, and restricting access to the Ad Library and key systems that process and feed data to the Ad Library.

(b) Timing for implementation:

All controls are expected to be implemented by March 31, 2025.

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

(a) Description of the measures:

After receiving the auditor’s response, management met with stakeholders and teams owning the Ad Library and underlying infrastructure to discuss the auditors’ recommendations on July 15, 2024. After, Management collaborated with the engineering teams responsible for the Ad Library to identify new controls to be added to the control library to address the identified risks.

Management identified a timeline for implementation and is tracking the implementation to completion.

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

All controls are expected to be implemented by March 31, 2025.

(c) Result (include references to external resources, for example links to websites, as applicable):

N/A

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

These controls will support the completeness and accuracy of the data presented within the Ad Library, as well as the appropriateness of any manipulation and transformation applied to the data.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation:

N/A - Bing agrees with the auditor’s recommendation.

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

N/A

**Article 41**

**B.41.1 – Recommendation:** D&T recommends that Bing implements a formal control to review that professional qualifications, knowledge, and experience of compliance officers meet, and continues to meet, the abilities necessary to fulfill the tasks referred to in paragraph 3.

Fill in either sub-section 1 or 2.

**1. Measures to implement the operational recommendation:**

Bing agrees with the auditor’s recommendation.

**1.1. Planned measure(s)**

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

Bing did not memorialize formation of its DSA management body until late February 2024. Shortly after the formation was complete, the members of the management body ratified the creation of the Bing DSA compliance function. This included a review of the qualifications and experience of the compliance officers. The appointments were formally ratified on March 8, 2024, by the management body.

In accordance with the auditor’s recommendation, Bing plans to adjust the relevant controls in its Risk Control Matrix to clarify that the annual management body review of Bing DSA governance arrangements includes a qualifications review as part of its compliance officer appointment decision(s).

(b) Timing for implementation:

Management anticipates that the design of the control will be complete by September 30, 2024, and that it will be fully operational as part of the next management body review of Bing DSA governance arrangements.

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

(a) Description of the measures:

As noted above, Bing’s DSA management body reviewed the professional qualifications, knowledge, and experience of the compliance officers in March 2024.

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

This review was completed on or before March 8, 2024.

(c) Result (include references to external resources, for example links to websites, as applicable):

The management body ratified the appointment of the compliance officers after reviewing their qualifications.

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

The measures taken in March 2024 accomplished the goal of providing an opportunity for the management body to evaluate whether the compliance officers have the professional qualifications, knowledge and experience to fulfill the tasks of their role.

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

Bing plans to adjust the relevant controls in its Risk Control Matrix to clarify that the annual management body review of Bing DSA governance arrangements includes a qualifications review as part of its compliance officer appointment decision(s).

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

(a) Justification for not implementing the recommendation:

N/A

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

N/A

## **SECTION D: Any other information the audited provider wishes to convey**

Bing is committed to enhancing our control environment and evolving our process maturity based on the auditor's assessment. Bing accepts all the auditor recommendations within our first DSA audit and is already working against defined remediation plans for each recommendation. We will continue to refine and improve our control systems and benchmarks to support our commitments to user safety and compliance under the Digital Services Act (DSA).

### **Year One Audit Readiness**

In preparing Bing for its first DSA audit, we navigated a complex and abstract environment, as did all of the designated services and those tasked with auditing and impartially verifying those services. While we embrace the opportunity to create definitions and set benchmarks in our approach, it has proved challenging to satisfy all expectations of depth and maturity while also focusing on rigorously evaluating systemic risk, maintaining and evolving our safety programs and infrastructure, and acting quickly to address and protect customers from exposure as the internet and events evolve around us. The nature of DSA, a new and complex regulation, meant that only a limited number of audit firms in the world were able to execute at scale to assess compliance. While all the firms worked together to create definitions and align on approach, the absence of a standardized audit framework (as exists with SOX, SOC-1, SOC-2 and other certifications) has resulted in differences in methodology and approach. Separately, services that are under audit conditions of DSA must develop their own approach to control definition, anticipate methodologies and how an auditor will assess, such that we too feel confident in demonstrating how we meet the goals of the DSA through a thoughtful and effective approach to Trust and Safety.

In Year One, the open definitions in articles of DSA and varying interpretations by services and auditors led to healthy discussions about compliance and what is necessary to demonstrate it. As implementation guidance evolved throughout the first year, real-time remediation of control design and outcomes was necessary. This combination of these aspects has resulted in Bing accepting negative outcomes due to incomplete control operations. As much as Bing needed to evolve in these first 12 months, our auditor Deloitte also had to evolve. In Year One, Deloitte evaluated Bing using their understanding of the audit approach, covering all applicable articles for Bing as a VLOSE, with an emphasis on the importance of systems integrity and maturity of IT General Controls (ITGC) over the completeness and accuracy of areas such as Bing's Transparency Reporting and Ads Library. Deloitte has highlighted important remediation actions for Bing to take to address, and we accept and acknowledge the need for improvement. As soon as gaps in our approach were identified in Year One, Bing immediately started remediation planning and changes to address and close where it was possible.

In preparation for the Year Two audit process, we would welcome deeper engagement with the Commission on the details and focus areas of DSA audits to further evolve and standardize our collective approach and address the goals of all stakeholders in this process.

### **Systemic Risk Monitoring**

We learned a lot from the process to develop Bing's Systemic Risk Assessment (SRA) in Year One – and we acknowledge there are improvements that we can make to our foundational processes to enable them to be more measurable and directly mappable to the risk areas as outlined within the DSA. We accept all the auditor recommendations in this area and will continually evolve how Bing identifies, mitigates and monitors for risks and harms ever present in today's online world.

Bing prioritizes user safety and the integrity of information in its search results by leveraging complex algorithms to rank third-party pages based on authority and to identify content related to harms. Our commitment to balancing freedom of expression with the need to protect users from harmful content is central to Bing's design principles. We will be making improvements to align this methodology more closely with evolving taxonomies of the DSA. Bing will also incorporate information about how we've responded to specific events and realized risk - detailing the effectiveness of our actions and procedures, with respect to protecting our users and enhancing the quality of our search results.

We acknowledge the need for more measurement and enhanced relationships in the areas of systemic risk under the DSA.

**Completeness and Accuracy**

In Year One our auditors worked to understand and ensure Bing is producing complete and accurate accounting for the key metrics, including preservation of integrity with data transfers, end-to-end accuracy of Monthly Active User (MAU) calculations through all intermediary stages, completeness and accuracy of all information in Bing’s Ad Library, and systems inventory and data flows for the information provided in transparency reporting. User access reviews, tracking limitations and calculation resubmissions (i.e. pipeline and report aggregation jobs), and general intermediate data retention are all part of the recommendations.

Bing accepts all the auditor recommendations in these areas and is investing in operationalizing these procedures with IT General Controls, such that access control is more closely managed and that each aggregation of information is protected, reviewed and preserved for the entire examination period.

Given the system complexity and requirements to establish new processes and user access reviews, there will be a period where these systems are not yet operational during the Year Two assessment period. Bing has communicated the effective dates with each of the recommendations and hopes for this to be accounted for in Year Two auditing when determining positive or negative opinion of our compliance in these areas.