Microsoft

Audit Implementation Report

Microsoft Bing – Digital Services Act 2025

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Section A General Information
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 25, 2025
Reference to the audit report (for example an URL):
Audit Report has been shared with the European Commission, and the public report will be available in November 2025.
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 14 – Terms and Conditions
B.14.2 – Recommendation D&T recommends that Bing evaluate its definition of whether a change is a significant change, and the population of in-scope Terms & Conditions.
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 the definition of a significant change and the scope of Terms and Conditions relevant to Article 14.2. Updates will be made where necessary based on Management's review.
(b) Timing for implementation:
All implementations pursuant to Article 14.2 are to be completed by December 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 August 13, 2025. After the initial meeting, Management will meet with the relevant stakeholders to review and revise, as necessary, the benchmark definition of "significant change" and the scope of Terms and Conditions relevant to Article 14. Management identified an initial timeline for implementation, is in the process of executing the required steps, and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All implementations pursuant to Article 14.2 are to be completed by December 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:
The implemented measures will support improved auditability of Article 14.2 in subsequent DSA audits.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
If necessary, Management may redefine the "significant changes" benchmark to improve auditability and better align with the scope of Article 14.
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 15 – Transparency Reporting
B.15.1.c – Recommendation D&T recommends that Bing retains comprehensive audit evidence to demonstrate the completeness and accuracy of information reported in 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 stakeholders and control owners to retain sufficient evidence to demonstrate the completeness and accuracy of relevant metrics reported in Transparency Reports when infrastructure changes affect the metric's scoping status during the audit period, pursuant to Article 15 requirements.
(b) Timing for implementation:
All implementations pursuant to Article 15.1.c are to be completed by December 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 August 11, 2025. After the initial meetings, Management will meet with the relevant stakeholders to address the retention of sufficient audit evidence to demonstrate the completeness and accuracy of metrics reported in the Transparency Reports, pursuant to Article 15.1.c. Management identified an initial timeline for implementation, is in the process of executing the required steps to operationalize the updated process and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All implementations pursuant to Article 15.1.c are to be completed by December 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:
N/A
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.15.1.e – Recommendation D&T recommends that Bing more explicitly state, including the use of quantitative indicators, the accuracy and the possible rate of error of automated means used for content moderation in its Transparency Reports, to align with industry standards.
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 include explicit language indicating the accuracy and the possible rate of error in the Transparency Report, including quantitative descriptions, pursuant to Article 15.1.e requirements.
(b) Timing for implementation:
All implementations pursuant to Article 15.1.e are to be completed by February 26, 2026.
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 August 11, 2025. After the initial meeting, Management will meet with the relevant stakeholders to address the inclusion of more explicit indicators of the accuracy and possible rate of error within the Transparency Report, pursuant to Article 15.1.e. Management identified an initial timeline for implementation, is in the process of executing the required steps to operationalize the updated process, and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All implementations pursuant to Article 15.1.e are to be completed by February 26, 2026.
(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 accuracy and possible rate of error of automated content moderation 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 38 – Recommender Systems
B.38 – Recommendation D&T recommends retaining comprehensive audit evidence to demonstrate the functionality of the toggle feature for in-scope 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 work with the relevant Bing teams to retain audit evidence over the toggle functionality for opt-out of Bing profiling-based recommender systems, pursuant to Article 38 requirements.
(b) Timing for implementation:
All implementations pursuant to Article 38 are to be completed by December 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 August 11, 2025. After the initial meetings, Management will meet with the relevant engineering stakeholders to define an evidence retention process over the toggle functionality for opt-out of Bing profile-based recommender systems, pursuant to Article 38. Management identified an initial timeline for implementation, is in the process of implementing an evidence retention process, and is tracking the implementation to completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All implementations pursuant to Article 38 are to be completed by December 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:
The implemented evidence retention process will support improved auditability of the toggle feature for in-scope recommender systems in subsequent DSA audits.
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 39 – Online Advertising Transparency
B.39.3 – Recommendation D&T recommends that Bing remediate the process which led to the absence of a clear and specific explanation in the Ads Library regarding why the content is classified as illegal or contractually incompatible for a subset of ads deemed illegal.
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 updated the missing rejection links, which had previously resulted in a lack of explanation in the Ads Library for why a subset of advertisement's content was classified as illegal or contractually incompatible.
(b) Timing for implementation:
These measures were implemented on July 23, 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 responsible stakeholders and control owners to discuss the auditors' recommendations on July 22, 2025. Subsequently, Management implemented a change to update the missing rejection links so that the reason an advertisement's content is classified as illegal or contractually incompatible is reflected in the Ad Library UI.
(b) Time when the measure(s) were implemented or are planned to be implemented:
These measures were implemented on July 23, 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:
The update to the rejection links supports compliance with the requirements of the DSA as referred to in Article 39.3.
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

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 Year Two DSA audit and has defined remediation plans for each recommendation. We will continue to refine and improve our controls and benchmarks to support our commitments to user safety and compliance under the Digital Services Act (DSA).

Importance of Systemic Risk Management

Bing recognizes that mitigating systemic risk takes a systems-based approach. It is not a linear exercise where a single classifier or control can fully address a given risk. As such, Bing's approach to reduce harm and enhance user safety is a layered system of mitigations that work in concert. In the last year, we have taken meaningful steps across the five layers of the Bing Safety Funnel to strengthen our processes and improve the measurability and traceability of our risk management efforts under the DSA.

Advancements in Documentation, Standardization, and Metrics

In Year Two, Bing has made significant progress in documenting and standardizing our policies and processes related to systemic risk. We have improved our tracking and monitoring capabilities, enabling more consistent and reliable identification of risks and harms. Additionally, we have enhanced our ability to gather and report key metrics, including those related to transparency reporting, user access reviews, and Monthly Active User (MAU) calculations.

Navigating a Rapidly Evolving Search Ecosystem

Search is undergoing rapid transformation—both within Bing and across the broader ecosystem—in part driven by the integration of generative AI experience, but also as new service providers stand up and users' expectations evolve. As these innovations reshape the digital landscape, it is essential that the European Commission, auditors, and designated services work collaboratively to ensure that standards and processes for risk management and audit enable technological change. Bing welcomes deeper engagement with all stakeholders to advance safe innovation while maintaining the integrity and effectiveness of systemic risk oversight.