Microsoft

Audit Implementation Report

Microsoft Bing – Digital Services Act (DSA) and Code of Conduct on Disinformation (COCD) 2026

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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, 2026
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 2026.
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 – Digital Services Act Follow-up to the operational recommendations concerning audited obligations set out in Chapter III of Regulation (EU) 2022/2065
Article 15 – Transparency Reporting
B.15.1 – Recommendation D&T recommends that Bing enhance its review and approval processes prior to the public release of 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 evaluate and implement appropriate enhancements to the review and approval processes supporting the Transparency Report. The planned measures will be designed to address the auditor's recommendation and support the continued accuracy, completeness, and reliability of the information included in the Transparency Report.
(b) Timing for implementation:
All implementations pursuant to Article 15.1 are to be completed by January 31, 2027.
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 stakeholders to discuss the recommendation and evaluate opportunities to enhance the Transparency Report review process. Management is currently assessing process updates related to review responsibilities, approval requirements, and evidence retention procedures to support the accuracy and completeness of Transparency Report disclosures. Management has identified an initial implementation approach and is in the process of coordinating with relevant stakeholders to operationalize the enhanced review procedures and monitor implementation through completion.
(b) Time when the measure(s) were implemented or are planned to be implemented:
All implementations pursuant to Article 15.1 are to be completed by January 31, 2027.
(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 strengthen Management's review and approval procedures prior to publication of the Transparency Report and are intended to improve the accuracy, completeness, and consistency of reported metrics and disclosures associated with Articles 15.1.
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 Not applicable – Bing remediated this issue during the 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):
N/A - D&T confirmed that Bing fully remediated the observation as of July 23, 2025. No further remediation is needed.
(b) Timing for implementation:
N/A
1.2. Measures taken since the end of the period on which the audit report is based. (a) Description of the measures:
N/A
(b) Time when the measure(s) were implemented or are planned to be implemented:
N/A
(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

SECTION C – Code of Conduct on Disinformation Follow-up to the operational recommendations concerning audited obligations set out in Chapter III of Regulation (EU) 2022/2065
Measure 22.7 - Signals for Trustworthiness of Media Sources
C.22.7 – Recommendation D&T recommends Bing enhance evidence retention practices to ensure sufficient documentation is maintained to demonstrate the completeness and accuracy of reported impressions and interaction metrics under SLI 22.7.1.
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 stakeholders to retain sufficient evidence to demonstrate that reported impressions and interaction metrics are consistently retained.
(b) Timing for implementation:
All implementations pursuant to Measure 22.7 are to be completed by January 31, 2027.
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 will work with the relevant stakeholders to review and update the existing processes related to Measure 22.7 requirements as necessary. Management identified an initial timeline for implementation, is in the process of executing 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 22.7 are to be completed by January 31, 2027.
(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 measure will support improved auditability of Measure 22.7 in subsequent COCD 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

Measure 37.2 - Permanent Task-Force
C.37.2 – Recommendation The Task-force representatives should document and retain evidence showing that all tasks were performed during the 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 stakeholders to retain sufficient evidence to demonstrate how Bing addresses designated Task Force activities and responsibilities pursuant to Measure 37.2 requirements for the commitments under which Bing subscribes.
(b) Timing for implementation:
All implementations pursuant to Measure 37.2 are to be completed by January 31, 2027.
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 will work with the relevant stakeholders to review and update the existing processes related to Measure 37.2 requirements as necessary. Management identified an initial timeline for implementation, is in the process of executing 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 37.2 are to be completed by January 31, 2027.
(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 measure will support improved auditability of Measure 37.2 in subsequent COCD 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

SECTION D

Any other information the audited provider wishes to convey

Bing remains committed to fostering a safe, transparent, and trustworthy online environment through strong compliance with the Digital Services Act (DSA) and active participation in the Code of Conduct on Disinformation (COCD). The 2026 audit reflects meaningful progress in Bing's compliance maturity.

Importance of Systemic Risk Management in Search

Bing remains at its core a search service: a gateway for finding and accessing information hosted by third parties. Unlike digital services primarily designed to facilitate open-ended conversations, social interaction, content sharing, gaming, or sustained online engagement, Bing's primary function is to help people discover and access relevant information in response to users' queries. This distinction shapes how Bing addresses content risks. Amidst rapid changes in user behaviors, search patterns, the adoption of generative AI, and new formats and capabilities, Bing remains committed to its mission and principles to help people access relevant information while mitigating potential harms. Addressing content risks in search requires a different approach than may be appropriate for other types of online services that facilitate sustained online engagement.

Measuring Safety Outcomes and Continuous Improvement

Bing recognizes that effective risk mitigation requires ongoing evaluation of whether implemented measures are achieving their intended objectives. To support this effort, Bing brings together insights from systemic risk assessments, continuous monitoring activities, transparency reporting and internal metrics to assess safety-related outcomes and identify opportunities for improvement. These insights inform product, policy, governance, and operational decisions, helping Bing refine mitigations over time and respond to evolving risks.