



Year One Digital Services Act Audit Implementation Report

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SECTION A: General Information

1. Audited provider: LinkedIn Ireland Unlimited Company (“LinkedIn”).
2. Address of the audited provider: 5 Wilton Park, Dublin 2, Ireland.
3. Audit report on which this implementation report is based
Date of adoption of the audit report:
LinkedIn DSA Audit report for August 25, 2023 to May 31, 2024, received August 25, 2024.
Reference to the audit report (for example an URL):
N/A until November 2024.
4. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference):
Auditor: Deloitte & Touche LLP.
Audited Organization: LinkedIn Ireland Unlimited Company.
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.
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

B.1- Articles 16.1, 16.2, 16.4, 16.5, 16.6, 20.1, 20.2, 20.3, 20.4, and 20.5.

1. Measures to implement the operational 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): LinkedIn will implement the auditor's recommendations regarding formalized processes and/or controls.
 - b) Timing for implementation: April 30, 2025.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn is in the process of implementing the auditors recommendations regarding formalized processes and/or controls.
 - b) Time when the measure(s) were implemented or are planned to be implemented: April 30, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): Updated internal controls.
 - 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: Implementing the auditor's recommendation will aid the auditor when auditing logged-out reporting. As is currently the case, logged out content reports will continue to be reviewed by LinkedIn's content moderation teams.
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.2- Article 26.3

1. Measures to implement the operational 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): LinkedIn will implement the auditor's recommendations regarding the update to its Terms & Conditions and the evaluation of its controls and processes for third-party advertising oversight.
 - b) Timing for implementation: April 30, 2025.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn is in the process of implementing the auditor's recommendations regarding the update to its Terms and the evaluation of its controls and processes.
 - b) Time when the measure(s) were implemented or are planned to be implemented: April 30, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): The update will apply to [LinkedIn Ads Agreement \(https://www.linkedin.com/legal/sas-terms\)](https://www.linkedin.com/legal/sas-terms).
 - 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 LinkedIn's Terms will be immediately observable. Implementing the auditor's remaining recommendation will improve the auditability of Article 26.3.
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.3- Article 28.1

1. Measures to implement the operational 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): LinkedIn will implement the auditor's documentation recommendations.
 - b) Timing for implementation: 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: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn is in the process of implementing the auditor's documentation recommendations.
 - b) Time when the measure(s) were implemented or are planned to be implemented: March 31, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): Updated internal documentation.
 - 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: Implementing the auditor's internal documentation recommendation will improve the auditability of Article 28.1.
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.4- Articles 23.2 and 23.3

1. Measures to implement the operational 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): LinkedIn will implement all the auditor's recommendations regarding process updates.
 - b) Timing for implementation: May 31, 2025.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn is in the process of implementing the auditor's recommendations.
 - b) Time when the measure(s) were implemented or are planned to be implemented: May 31, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): Updated in-product experience for reporters that submit manifestly unfounded reports.
 - 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: Implementing the auditor's recommendations will be immediately observable to LinkedIn users submitting manifestly unfounded reports.
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.5- Articles 26.1, 39.1, and 39.2

1. Measures to implement the operational 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): LinkedIn has implemented the auditor's recommendations.
 - b) Timing for implementation: January 31, 2025.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn has implemented the auditor's recommendations.
 - b) Time when the measure(s) were implemented or are planned to be implemented: January 31, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): The updates are already observable in the LinkedIn product. See [Why Am I Seeing Ads on LinkedIn? | LinkedIn Help.](#)
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.6- Article 39.3

1. Measures to implement the operational 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): LinkedIn will implement the auditor's recommendations regarding changes to its ads repository.
 - b) Timing for implementation: January 31, 2025.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn is in the process of implementing the auditor's recommendations regarding changes to its ads repository.
 - b) Time when the measure(s) were implemented or are planned to be implemented: January 31, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): The updates will be visible on Ad Library | LinkedIn (<https://www.linkedin.com/ad-library/home>)
 - 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: Implementing the auditor's recommendations will be immediately observable.
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.7- Articles 41.2 and 41.5.

1. Measures to implement the operational 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): LinkedIn will implement the auditor's recommendations regarding documentation and formal process.
 - b) Timing for implementation: 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: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn is in the process of implementing the auditor's recommendations regarding documentation and formal process.
 - b) Time when the measure(s) were implemented or are planned to be implemented: December 31, 2024.
 - c) Result (include references to external resources, for example links to websites, as applicable): Updated internal documentation and processes, including periodic assessment of independence and 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: Implementing the auditor's internal documentation recommendation will aid the auditor in auditing Article 41.
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.8- Articles 15.1, 24.1(b), and 42.2

1. Measures to implement the operational 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): LinkedIn will implement the auditor's recommendations regarding and formal process and controls.
 - b) Timing for implementation: 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: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn is in the process of implementing the auditor's recommendations regarding and formal process and controls.
 - b) Time when the measure(s) were implemented or are planned to be implemented: March 31, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): Updated internal controls.
 - 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: Implementing the auditor's recommendations will aid the auditor in auditing articles 15.1, 24.1(b), and 42.2.
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.9- Article 35.1

1. Measures to implement the operational 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): LinkedIn will implement the auditor's recommendations regarding controls.
 - b) Timing for implementation: 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: LinkedIn's DSA compliance office has discussed these recommendations with the accountable owners, and LinkedIn is in the process of implementing the auditor's recommendations regarding controls.
 - b) Time when the measure(s) were implemented or are planned to be implemented: March 31, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): Updated internal controls.
 - 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: Implementing the auditor's recommendations will aid the auditor in auditing Article 35.1.
 - 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.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

Non-Confidential Version

B.10 - Article 24.5

N/A. LinkedIn remediated this issue during the Examination Period.

Non-Confidential Version

SECTION C (where applicable): Follow-up to the operational recommendations concerning audited commitments undertaken by the audited provider pursuant to the codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and the crisis protocols referred to Article 48 of Regulation (EU) 2022/2065

N/A.

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

Introduction

LinkedIn appreciates this opportunity to provide detailed facts that it hopes illustrate the collective need for further clarity from the European Commission regarding the definition of “materiality” in the context of DSA audits.

The definition of materiality is currently ambiguous. In practice, this means objectively insignificant mistakes can result in negative findings.¹ Varied negative findings, some involving minor infractions with no practical real-world harm, will complicate the Commission’s ability to uniformly evaluate audit reports and could ultimately thwart the purpose of the audit requirement in the first place. We believe the facts discussed below illustrate this point.

Discussion

LinkedIn’s audit report provides the auditor’s opinion “about whether LinkedIn complied, in *all material respects*, with the Specific Requirements referenced in the Independent Accountant’s Report.” *See* Audit Report at 3 (emphasis added).

As part of its DSA Article 16 and 20 obligations, LinkedIn received millions of user generated content reports that it timely reviewed for compliance with its Terms, notified members of its decision, and allowed them the opportunity to appeal. The independent auditor found that LinkedIn properly and correctly addressed 99%+ of Article 16 and 20 content reports in compliance with the DSA.

As part of the Audit, LinkedIn also self-reported to its auditor that its logged-out reporting flow was temporarily non-operational.² Although logged-out reporting comprised far less than 1% of content reports under Articles 16 and 20, LinkedIn’s auditor reached a negative conclusion for several paragraphs of the DSA because logged-out members were temporarily unable to report content.

Quantitatively, the audit findings state that content reports by logged-out users “made up less than 1% of total reports submitted to LinkedIn during the Examination Period.” *See* Audit Report at 24, 27, 29, 31, 33, 46, 47, 50, and 52. Since 99%+ of the millions of content reports that LinkedIn received were properly addressed per Articles 16 and 20, the temporarily non-operational logged-out reporting flow led to a minimal non-compliance. Thus, had a different materiality threshold—for example, a threshold that allowed for a 1% deficiency—been utilized, LinkedIn would have received, at a minimum, a “positive with comment” conclusion.

¹ Similarly, variation in the materiality standard applied can lead to different audit conclusions for identical product behavior—a “positive with comment” conclusion instead of a “negative” conclusion, for example.

² That is, reporting for “guest” users in a logged-out state.

Qualitatively, any logged-out user that could not temporarily submit a content report could easily log in to LinkedIn and report the content. Since switching from a logged-out state to a logged-in state is a trivial exercise, the temporary inability to submit logged-out content reports did not have a material impact on the ability of users to submit a content report. Not only that, logged-out user reports comprise only a tiny fraction of content reports because logged-out users are exposed to only a tiny fraction of the content available on LinkedIn. For example, feed, messaging, and personalized ads, some of the most visible surfaces on which user generated content are found, are all unavailable to logged-out users. This means that logged-out users are simply not exposed to the types of content that are most typically reported and correspondingly most typically associated with actual harm. It is our view that a threshold that considered actual user harm been utilized, the auditor’s conclusion would likely have been “positive with comment,” at worst.

This is not an isolated issue related only to logged out content reporting. For example, when auditing the transparency reports required by DSA Article 42, the auditor’s materiality threshold can also make a significant difference in the audit opinion. When operating at a scale of billions of users, a variance of 1%, for example, should be expected due to occasional typos, mistaken member or customer information, inactive accounts, or data processing and storage complexity. If different auditors utilize different materiality thresholds ranging between perfection and an allowable variance of 1%, then auditors will reach different audit conclusions for identical product behavior.

Conclusion

Article 8 of the Delegated Act currently allows auditors to define a materiality threshold based on whether deviations would “reasonably affect the audit findings, conclusions and opinions.” Such leeway creates inconsistencies amongst audit reports, and allows for minor and non-harmful gaps in compliance to lead to a negative audit opinion. Thus, the Delegated Act could benefit from further guidance so that more consistent standards are employed across the industry. This would benefit not only the European Commission but also improve transparency, uniformity, and fairness for all stakeholders.