



DSA Audit Implementation Report 30 September 2024

Prepared in accordance with Article 37(6) of the Regulation (EU) 2022/2065 and Article 6(2) and the report template format in Annex II of the Commission Delegated Regulation (EU) laying down rules on the performance of audits for very large online platforms and very large online search engines.

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Section A: General Information

1. Audited provider

TikTok Technology Limited

2. Address of audited provider

10 Earlsfort Terrace, Dublin, D02 T380, Ireland

3. Audit report on which this implementation report is based:

Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA), 9 September (the "**Audit Report**").

4. Date of adoption of the audit report:

9 September 2024

5. Reference to audit report (URL):

Not yet published

6. Information on the underlying audit and the involved parties:

General information about audited provider and the audit:

- Audited service:
TikTok
- Audited provider:
TikTok Technology Limited
- Address of the audited provider:
10 Earlsfort Terrace, Dublin, D02 T380, Ireland
- Point of contact of the audited provider:
[REDACTED]
- Audit timeframes:
 - Start date: 28/08/2023
 - End date: 30/06/2024

For **auditing organisation information**, please see Appendix 3, Section B, subsections 1-6 of the Audit Report.

7. **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, in line with scoping set out in TikTok's Management Statement, pages 2 - 6, *Scope* section, page 7, and *Outlining the scope of our examination* section, page 9, of the Audit Report.

8. **Where applicable, reference 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(4) - positive with comments

B.1 - Recommendation 1, Article 14(4)

We recommend TikTok to implement internal controls to support the application and enforcement of the restrictions referred to in Article 14(1), with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will update its assessment of relevant processes and systems to identify any risks to compliance objectives, and, as appropriate, implement any additional controls over these risks; and
- Document the identified risks and additional internal controls within the control framework, with supporting evidence.

1.1.b. Timing for implementation:

- Per Audit Report - 31 December 2024

Article 16(1) - positive with comments

B.2 - Recommendation 2, Article 16(1)

We recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and

- As appropriate, and on a prioritised basis, TikTok will implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 16(2) - positive with comments

B.3 - Recommendation 3, Article 16(2)

We recommend TikTok to update the functionality to report CSAM via the web browser, when logged out, to ascertain that individuals or entities can report CSAM content anonymously.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will update the illegal content reporting user-interface (UI) for logged-out web browser reporters by making the “*email field*” optional in the case of notices relating to information considered to involve one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU.

1.1.b. Timing for implementation:

- Per Audit Report - 31 December 2024

B.4 - Recommendation 4, Article 16(2)

Furthermore, we recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and

- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 16(4) - positive with comments

B.5 - Recommendation 5, Article 16(4)

We recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 16(5) - positive with comments

B.6 - Recommendation 6, Article 16(5)

We recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 16(6) - negative

B.7 - Recommendation 7, Article 16(6)

We recommend TikTok to implement the legal moderation step, in case the notice doesn't violate the Community Guidelines, to assess against (local) laws and regulations for all relevant product features.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

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

- TikTok will update its assessment of all relevant product features to confirm that these are integrated with the illegal content reporting system; and
- Based upon this assessment, if necessary, will take steps to ensure that illegal content reporting is available for all relevant product features.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

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

1.2.a. Description of the measures:

- Illegal content reporting workflow integration completed for the following “*Non-auction advertisement*” types:
 - Promote short video;
 - Carousel;
 - Short video to live;
 - Live to live advertisements;

- Topview;
- Reach & Frequency; and
- Promote live to live.

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

- The illegal content reporting workflow integration has been completed as follows:
 - Promote short video, carousel, short video to live implemented on 2 July 2024;
 - Live to live ads including shopping and community interaction implemented on 2 July 2024;
 - Brand ads including Topview and Reach & Frequency implemented on 15 August 2024; and
 - Promote live to live implemented on 18 September 2024.

1.2.c. 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:

- Illegal content reporting workflow implemented for advertising product types referenced in B.7. - 1.2.a above.

B.8 - Recommendation 8, Article 16(6)

Furthermore, we recommend TikTok to implement effective monitoring controls, including a sufficient and appropriate audit trail, concerning the interfaces between the complaints intake mechanism and underlying content moderation systems.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, TikTok will implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

Article 17(1)(2) - negative

B.9 - Recommendation 9, Article 17(1)(2)

We recommend TikTok to provide a statement of reasons to any affected recipients of the service for any of the restrictions described in the audit criteria, point (a) to (d) for all relevant product types.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

Measures to address this recommendation are complete and relate to the same auditor observation as for *Recommendation 7, Article 16(6)* - please see section 1.2 below.

1.1.b. Timing for implementation:

Completed

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

1.2.a. Description of the measures:

- The workflow integration for Statement of reasons related to the illegal content reporting review outcomes is completed for the following *Non-auction advertisement* types:
 - Promote short video;
 - Carousel;
 - Short video to live;
 - Live to live advertisements;
 - Topview;
 - Reach & Frequency; and
 - Promote live to live.

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

- Promote short video, carousel, short video to live implemented on 2 July 2024;
- Live to live ads including shopping and community interaction implemented on 2 July 2024;

- Brand ads including Topview and Reach & Frequency implemented on 15 August 2024; and
- Promote live to live implemented on 18 September 2024.

1.2.c. 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:

- Statement of Reasons provided for advertising product types referenced in B.9. - 1.2.a above.

B.10 - Recommendation 10, Article 17(1)(2)

Furthermore, we recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 17(3)(4) - positive with comments

B.11 - Recommendation 11, Article 17(3)(4)

We recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 18(1) - negative

B.12 - Recommendation 12, Article 18(1)

We recommend TikTok to assess the possibilities to extend the period of retention for all ERT cases that are reviewed to enhance the audit trail duration.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

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

- TikTok will assess the viability of extending the relevant retention period. Where an extension is not operationally practicable, TikTok will implement operational effectiveness testing periods over the relevant processes on a quarterly basis.

1.1.b. Timing for implementation:

- Per Audit Report - 31 December 2024

B.13 - Recommendation 13, Article 18(1)

Furthermore, we advise updating the SOP to include detailed guidelines on handling content that was uploaded by users via other platforms and document a clear rationale, including the steps taken as part of the assessment, when concluding that the 'imminency' could not be identified.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete its review of the relevant SOPs and, where appropriate, enhance

the processes to support an enhanced level of documentation for the assessments performed by the Emergency Response Team (ERT).

1.1.b. Timing for implementation:

- Per Audit Report - 31 December 2024

B.14 - Recommendation 14, Article 18(1)

Additionally, we recommend to further document the 'shadowing' process to demonstrate that an experienced ERT member was present during the cases moderated by the new hire before completing all mandatory training.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- In addition to enhancements already taken, as described in section 1.2.a immediately below, TikTok will assess the ways in which its senior supervisor 'shadowing' process can be better documented to evidence that experienced ERT members are supporting new hires in their assessment of cases.

1.1.b Timing for implementation:

- Per Audit Report - 31 December 2024

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

1.2.a. Description of the measures:

- TikTok has reviewed the ERT onboarding process. The completion of specific mandatory training modules will now be introduced as a prerequisite to the ERT new joiners performing initial assessment work and will not be completed in parallel to supervisory 'shadowing' activities.

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

- 30 August 2024

Article 20(1) - negative

B.15 - Recommendation 15, Article 20(1)

In relation to our recommendations on Article 16(6) and 17(1), we recommend TikTok to provide recipients of the service with a complaint-handling mechanism for all relevant product features.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

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

- Measures to address this recommendation are complete and relate to the same auditor observation as for *Recommendation 7, Article 16(6)* - please see section B.15 - 1.2 below.

1.1.b. Timing for implementation:

- Completed

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

1.2.a. Description of the measures:

- Illegal content reporting workflow integration completed for the following “*Non-auction advertisement*” types:
 - Promote short video;
 - Carousel;
 - Short video to live;
 - Live to live advertisements;
 - Topview;
 - Reach & Frequency; and
 - Promote live to live.

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

- The illegal content reporting workflow integration has been completed as follows:
 - Promote short video, carousel, short video to live implemented on 2 July 2024;
 - Live to live ads including shopping and community interaction implemented on 2 July 2024;
 - Brand ads including Topview and Reach & Frequency implemented on 15 August 2024; and
 - Promote live to live implemented on 18 September 2024.

1.2.c. 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:

- Appeal mechanisms are provided for advertising product types referenced in B.15. - 1.2.a above.

B.16 - Recommendation 16, Article 20(1)

Furthermore, we recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 20(2) - positive with comments

B.17 - Recommendation 17, Article 20(2)

We recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and

- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 20(3) - positive with comments

B.18 - Recommendation 18, Article 20(3)

We recommend TikTok to assess, e.g., by evaluation good practices in the industry, whether TikTok should implement a functionality for uploaders (creators) to facilitate the submission of sufficiently precise and adequately substantiated complaints (e.g., by means of a textbox or dropdown).

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok evaluated the functionality for Community Guidelines-based appeals prior to 28 August 2023 which informed its approach. TikTok has robust Community Guidelines appeals mechanisms that facilitate the submission of sufficiently precise and adequately substantiated complaints, and continually considers good practices. TikTok will re-perform and document its assessment specifically for the Community Guidelines based appeal mechanism.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

B.19 - Recommendation 19, Article 20(3)

Furthermore, we recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 20(4) - positive with comments

B.20 - Recommendation 20, Article 20(4)

We recommend TikTok to implement monitoring controls concerning the interfaces between the complaints intake mechanism and underlying content moderation systems.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment of the interfaces between the relevant systems, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, TikTok will implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 20(5) - positive with comments

B.21 - Recommendation 21, Article 20(5)

We recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 22(1) - positive with comments

B.22 - Recommendation 22, Article 22(1)

We recommend TikTok to implement internal controls to support the trusted flaggers process.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete its assessment of relevant processes and systems to identify any risks to compliance objectives, and, as appropriate, implement controls over these risks; and
- Document the identified risks and internal controls within the control framework, with supporting evidence.

1.1.b. Timing for implementation:

- Per Audit Report - 31 December 2024

Article 23(1)(2)(3)(4) - positive with comments

B.23 - Recommendation 23, Article 23(1)(2)(3)(4)

We recommend TikTok to implement internal controls to support the 'measures and protection against misuse' process.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will update its assessment of relevant processes and systems to identify any risks to compliance objectives, and, as appropriate, implement controls over these risks; and

- Document the identified risks and internal controls within the control framework, with supporting evidence.

1.1.b. Timing for implementation:

- Per Audit Report - 31 December 2024

B.24 - Recommendation 24, Article 23(1)(3)

Furthermore, we recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 24(5) - positive with comments

B.25 - Recommendation 25, Article 24(5)

We recommend TikTok to strengthen the execution of the manual validation step to evaluate whether personal data is submitted to the Commission's DSA Transparency Database.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- Measures to address this recommendation are complete - please see section B.25 - 1.2 below.

1.1.b. Timing for implementation:

- Completed

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

1.2.a Description of the measures:

- TikTok has designed and implemented a template for the execution of the manual validation steps to enhance the level of supporting documentation it retains i.e. including screenshots of samples that are reviewed.

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

- 31 July 2024

Article 25(1) - negative

B.26 - Recommendation 26, Article 25(1)

We recommend that TikTok strengthens the design of existing controls and implements additional controls to meet the Specified Requirements throughout the Evaluation Period. For example, we recommend implementing controls covering a periodic review of the online interfaces in scope to evaluate whether these interfaces are not designed, organised, or operated in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions on the TikTok Platform.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete its assessment of relevant processes and systems to identify any risks to compliance objectives, and, as appropriate, implement new controls or strengthen existing controls over these risks;
- Document identified risks and internal controls within the control framework, with supporting evidence; and specifically
- Implement controls over a periodic review of relevant online interfaces and online choice architecture.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

B.27 - Recommendation 27, Article 25(1)

Furthermore, we recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 26(1)(2)(3) - positive with comments

B.28 - Recommendation 28, Article 26(1)(2)(3)

We recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 27(1) - negative

B.29 - Recommendation 29, Article 27(1)

We recommend that TikTok strengthens the design of existing controls and implements additional controls such that these are sufficient and appropriate to meet the Specified Requirements throughout the Evaluation Period. For example, we recommend implementing a control covering a periodic review of existing options to modify or influence the main parameters.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete its assessment of relevant processes and systems to identify any risks to compliance objectives that address the existing options, and, as appropriate, implement new controls or strengthen existing controls over these risks;
- Document the identified risks and internal controls within the control framework, with supporting evidence; and specifically
- As part of the above, TikTok will duly assess the merits of implementing controls over a periodic review of existing options to modify or influence the main parameters.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 27(3) - negative

B.30 - Recommendation 30, Article 27(3)

We recommend that TikTok strengthens the design of existing controls and implements additional controls to meet the Specified Requirements throughout the Evaluation Period. For example, we recommend implementing controls covering a periodic review, for each of functionalities in scope, to assess availability and accessibility.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete its assessment of relevant processes and systems to identify any risks to compliance objectives, and, as appropriate, implement new controls or strengthen existing controls over these risks;
- Document the identified risks and internal controls within the control framework, with supporting evidence; and specifically,
- As part of the above, TikTok will duly assess the merits of implementing controls over a periodic review, for each of the functionalities in scope, to assess availability and accessibility.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

B.31 - Recommendation 31, Article 27(3)

Furthermore, we recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 28(2) - positive with comments

B.32 - Recommendation 32, Article 28(2)

We recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 36(1) - positive with comments

B.33 - Recommendation 33, Article 36(1)

We recommend TikTok to implement internal controls to support the crisis response mechanism process.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

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

- TikTok will complete its assessment of relevant processes and systems to identify any risks to compliance objectives, and, as appropriate, implement controls over these risks; and
- Document the identified risks and internal controls within the control framework, with supporting evidence.

1.1.b. Timing for implementation:

- Per Audit Report - 31 December 2024

B.34 - Recommendation 34, Article 36(1)

Furthermore, we recommend TikTok to make the current standard operating procedures more specific by including point (c) of the Specified Requirements.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete its ongoing review of the SOP and, based upon this, will make any appropriate changes to this specific SOP or elsewhere to support compliance objectives.

1.1.b. Timing for implementation:

- Per Audit Report - 31 December 2024

Article 38(1) - negative

B.35 - Recommendation 35, Article 38(1)

We recommend that TikTok strengthens the design of existing controls and implements additional controls to meet the Specified Requirements throughout the Evaluation Period. For example, we recommend implementing a control covering a periodic review, for each of the recommender systems in scope, of the functionalities to opt out for profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an assessment of relevant processes and systems to identify any risks to compliance objectives, and, as appropriate, implement new controls or strengthen existing controls over these risks;
- Document the identified risks and internal controls within the control framework, with supporting evidence; and specifically,
- As part of the above, TikTok will duly assess the merits of implementing controls over a periodic review, for each of the functionalities in scope.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

B.36 - Recommendation 36, Article 38(1)

Furthermore, we recommend TikTok to perform a risk assessment aimed at identifying the IT risks concerning the operating effectiveness of the automated functionalities and automated controls in scope. Consequently, we recommend TikTok to implement or further strengthen General IT Controls to mitigate these risks to a sufficient level.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment focusing on the relevant automated functionalities and controls, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Article 39(2) - negative

B.37 - Recommendation 37, Article 39(2)

We recommend TikTok to implement effective monitoring controls, including a sufficient and appropriate audit trail, concerning the interfaces between TikTok Ads Manager and TikTok Creator Marketplace and CCL.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

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

- TikTok will complete an IT Risk assessment of the interfaces between the relevant systems, to identify any risks to compliance objectives; and
- As appropriate, and on a prioritised basis, TikTok will implement or strengthen General IT Controls sufficient to support reasonable assurance that the compliance objectives are met.

1.1.b. Timing for implementation:

- Per Audit Report - 30 June 2025

Section C: 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 in Article 48 (EU) 2022/2065

Not applicable.

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

Not known for this first report.