



DORA: Quality Assurance

September 2025

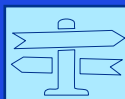


DORA Quality Assurance | Why Now?

The **Digital Operational Resilience Act (DORA)** creates a regulatory framework for digital operational resilience under which firms must ensure that they can **withstand, respond to** and **recover** from all types of ICT-related disruptions and threats. DORA entered into force from **16 January 2023** and into application on **17 January 2025**.

We have supported a large number of financial institutions on their DORA journeys to date and understand the scale of the implementation effort involved in becoming compliant. However, the journey is only beginning - now that DORA is in force and regulatory focus in this area is increasing, it is important to continue your operational resilience journey **beyond the DORA programme** to ensure **ongoing compliance** in the business as usual (BAU) environment. As programme come to a close and transition to BAU, it is **the right time** to review your DORA gap analysis and uplifts completed as part of your DORA programme to **validate** the work completed to date and ensure you are confident in your DORA compliance position.

We are ideally positioned to support you and can leverage our **wealth of knowledge** and team of **multi-disciplinary, highly skilled people** to provide an independent quality assurance (QA) review of your DORA design and implementation that is tailored to your organisation and strategic goals.



Moving beyond the DORA programme and into BAU

A QA review helps to validate the operationalisation of DORA requirements in the BAU environment and can identify any implementation gaps.



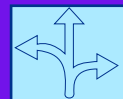
Regulatory focus

Regulatory bodies are intensifying their focus on operational resilience. A QA review helps to ensure you are confident in your DORA position and prepared for engagement with the competent authorities of your regulated entities, as well as engagement with 2LOD and 3LOD.



Focus on trust and growing customer expectations

Trust is paramount in financial services. Ensuring DORA compliance demonstrates a commitment to protecting customers and fosters trust among customers and stakeholders alike.



Increased dependence on third-party ICT providers

Increasingly complex supply chains require a proactive approach and stringent oversight measures to safeguard operations and ensure resilience.



Evolving cyber threats

Increasingly sophisticated cyber attacks have underscored the need for robust resilience measures to proactively manage risks and respond effectively.

Our DORA Quality Assurance Model

The key steps in executing our DORA Quality Assurance (QA) model are detailed here referencing key inputs and activities to be performed as part of independent QA.

QA1

The objective of QA1 is to **document and request** the expected artefacts per Article. This gives a complete overview of the minimum items which would be expected to be in place for DORA compliance. Scoping of the applicable articles will also be assessed.

QA2

The objective of QA2 is to gain an **understanding of gaps** identified during previous gap analyses and **review** the remediation plans in place to address these, including an assessment of whether:

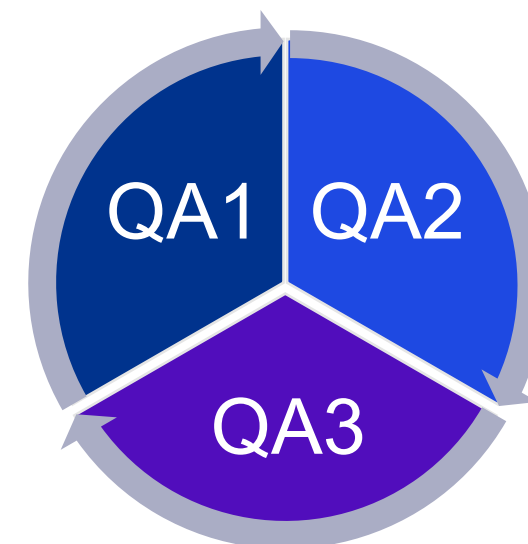
- Clear owners and SMEs were identified for each action.
- Adequacy of the remediation plans to close the gap identified.
- Whether the gaps have been adequately closed through the delivery of the remediation plan.

QA3

Detailed assurance testing for each article will be performed, including the review of the artefacts produced/up-lifted to support the readiness view. Testing will be against the line-by-line requirements of DORA (L1 and L2 Text).





Design and Implementation testing will be completed for each article. The terms “Designed” and “Implemented” are defined as follows:

- **Designed** – Documentation (Policies, Procedures, Process documents etc) has been uplifted in line with or determined to already address the DORA requirements. The changes have been agreed by the owners.
- **Implemented** - The requirements defined in the documents (including uplifts) have been operationalised, transitioned to BAU where applicable and evidence can be obtained to test the effectiveness.



DORA QA | Activities, Outputs & Timeline

Below we have outlined our key activities, the deliverables and indicative timeline of delivery. We will leverage our wealth of operational resilience experience to tailor this approach to meet your specific requirements.

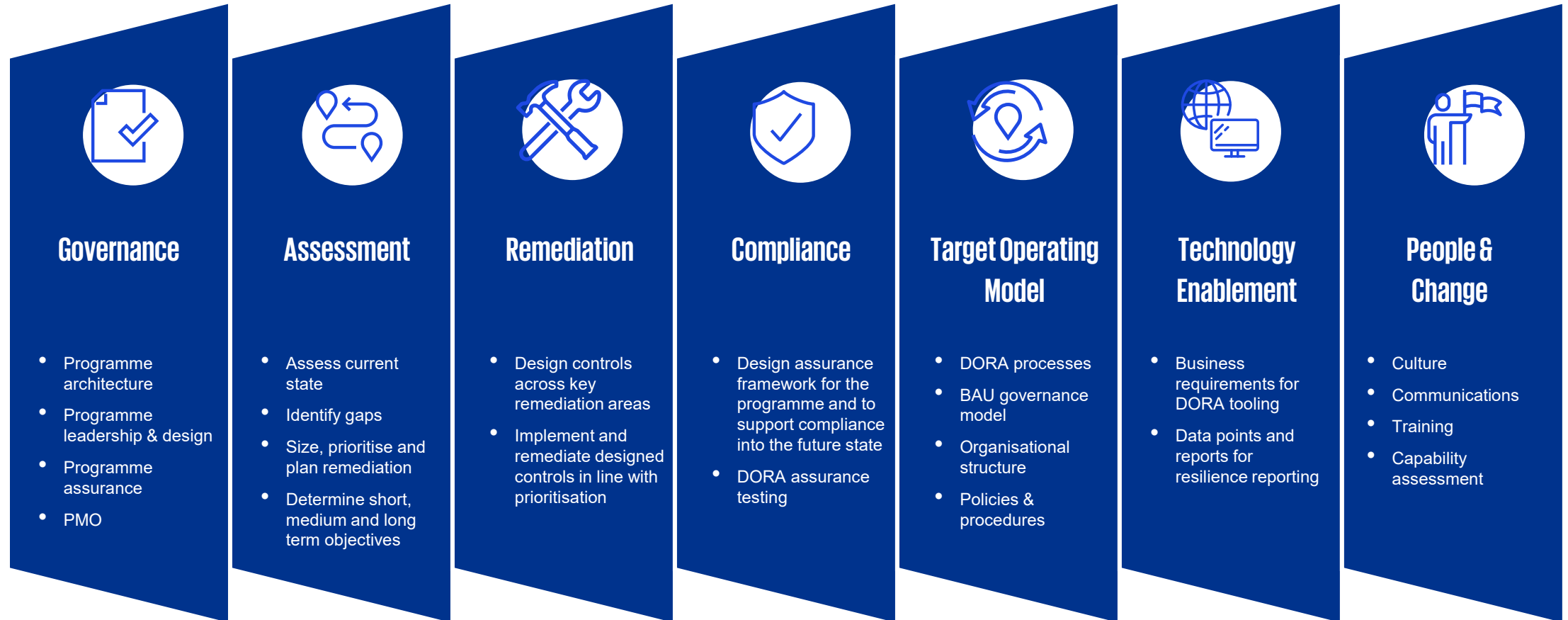
Key Activities	 Planning	Set the stage for success by identifying key stakeholders and requesting relevant supporting documentation
	 Fieldwork	<ol style="list-style-type: none">1. QA1 - Assess article scoping and document and request the expected artefacts per Article2. QA2 - Review gap analyses performed and remediation plans put in place (where applicable)3. QA3 - Perform detailed design and implementation testing against the line-by-line requirements of DORA
	 Reporting	Meet with key stakeholders to validate our understanding and draft our findings to deliver tailored, actionable insights
Outputs	 Deliverables	DORA quality assurance report identifying: <ul style="list-style-type: none">• Tailored design and implementation gaps against the DORA L1 and L2 text• Fit-for-purpose and prioritised recommendations to remediate any gaps identified

Below we have outlined our high-level plan and timeline over approximately 10 – 12 weeks which we will tailor to meet your specific needs.

Key activities	WEEK 0	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10	WEEK 11	WEEK 12
1. Planning	<div></div>												
2. Fieldwork		<div>QA1</div>	<div>QA2</div>	<div>QA3</div>							<div></div>	<div>Complete fieldwork</div>	
3. Reporting										<div></div>	<div></div>	<div></div>	<div>Finalise report</div>

Summary of KPMG services across your DORA journey

KPMG has been working with a number of significant European Institutions on their DORA programmes from assessment through to implementation and supporting ongoing monitoring. We work with our clients to design a service offering which will allow you to successfully achieve compliance in a way that is bespoke to your organisation and any specific complexities which may exist.





Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

For more information on how we can support you with your DORA journey, contact us:



Jackie Hennessy
Partner, Technology Risk
jackie.hennessy@kpmg.ie



Carmen Cronje
Director, Technology Risk
carmen.cronje@kpmg.ie



Ciara Garvey
Manager, Technology Risk
ciara.garvey@kpmg.ie



kpmg.ie

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