Analysis of the 2024 Digital Services Act audit reports

Exploring the inaugural DSA audit reports of 19 platforms: a benchmark study.
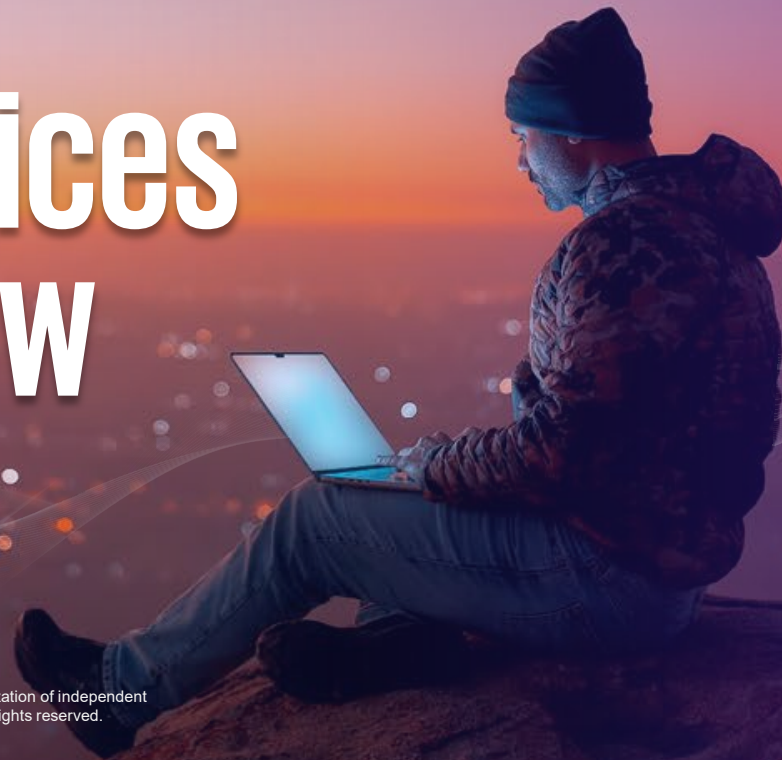
KPMG The Netherlands

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24 February 2025

01

Digital Services Act overview

What are the key goals of the Digital Services Act?

The DSA regulates online intermediaries and platforms such as marketplaces, social networks, content-sharing platforms, app stores, and online travel and accommodation platforms. Its main goal is to prevent illegal and harmful activities online and the spread of disinformation. It ensures user safety, protects fundamental rights, and creates a fair and open online platform environment.

For citizens
- better protection of fundamental rights
- more control, choice and easier reporting of illegal content
- stronger protection of children online, such as the prohibition of targeted advertisement to minors
- less exposure to illegal content
- more transparency over content moderation decisions with the DSA Transparency Database

For providers of digital services
- legal certainty
- a single set of rules across the EU
- easier to start-up and scale-up in Europe

For business users of digital services
- access to EU-wide markets through platforms
- level-playing field against providers of illegal content

For society at large
- greater democratic control and oversight over systemic platforms
- mitigation of systemic risks, such as manipulation or disinformation

Key goals of the Digital Services Act (DSA)

What kind of organisations have to report?

The Digital Services Act (DSA) designates platforms that reach 45+ million active monthly users in the EU as Very Large Online Platforms (VLOPs) or Very Large Online Search Engines (VLOSEs). In 2023, 17 online platforms have been designated as VLOPs, and 2 search engines have been designated as VLOSEs that had to report over 2023/2024. In 2024 an additional 6 VLOPs have been designated that will have an audit obligation over 2024/ 2025.

Very Large Online Search Engine (VLOSE)

Very Large Online Platform (VLOP)

Search Engines

- Microsoft Bing
- Google Search

Social Media

- Facebook
- Instagram
- LinkedIn
- TikTok
- Snapchat
- X
- Pinterest
- YouTube

Online Marketplaces & Other Platforms

- amazon
- AliExpress
- Google Shopping
- zalando
- Apple
- Google Play
- Booking.com
- Wikipedia

2024 designated VLOPs

- XNXX.COM
- XVIDEOS
- SHEIN
- TEMU
- Pornhub
- STRIPCHAT

02

KPMG's key takeaways on 2024 DSA audit reports

# Research overview for publicly available DSA audit reports

KPMG conducted a review of the publicly available Digital Services Act audit reports that were published by designated VLOPs and VLOSEs in 2024.

Approach to our DSA audit report research:

1. Report Analysis

- Reviewed **19 publicly available Digital Services Act audit reports** that were published late November/ early December.
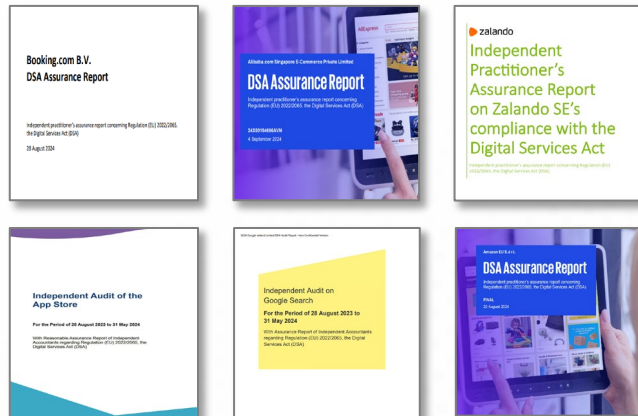
2. VLOP/VLOSE Comparison

- Conducted a comparative analysis of the report content components across **17 VLOPs and 2 VLOSEs**
- Identified differences by evaluating various aspects, including but not limited to standards, metrics, data, controls, exceptions and risk mitigations.

Key takeaways across DSA reports

After analyzing the publicly available DSA reports, KPMG identified the following takeaways that highlight different approaches in assessments.

Report Structure

Report structures were generally consistent, with independent assurance report, description of the procedures performed, scope of the report, detailed test procedures and conclusion for each Article respectively and – documents attesting that the independent auditors comply with the obligations laid down in Article 37(3), point (a), (b), and (c).

Audit conclusions

All audit reports had remarks (either positive with comments, negative or disclaimer of opinion), only WikiMedia did not have negative (sub)articles.

Audit approach

Data analyzed shows a **primarily substantive or mixed (control & substantive testing) audit approach** to test the majority of the (sub-)obligations for the DSA Articles in scope of the audits. Recommendations were to increase the implementation of controls to mitigate the risks of non-compliance of these articles.

Assurance standards

17 audit reports are based on the ISAE 3000 assurance standard, however not the reports from WikiMedia and X. It is unclear what standard has been used to come to a reasonable assurance conclusion. There is also a clear difference in the report structure and observation documentation of these VLOP audit reports compared to all others.

Articles with most # Negatives

A number of articles / topics stood out across the board when comparing all negative results:
- Notice and Action Mechanisms (Article 16)
- Gaps in Terms and Conditions (Article 14)
- Transparency Reporting Obligations (Article 24 & 42)

EC Investigations

For 6 VLOPs and 1 VLOSE, the **EC has launched formal investigations leading to two overall disclaimer of opinion conclusions** by the external auditors and multiple disclaimer of opinions on an obligation level for all platforms that have an ongoing investigation.

Article 34 and 35 (SRA)

There was variation in interpretation of Article 34 and 35 across Platforms related to Systemic Risk Assessments:
- There was no consistent way of reporting, some reports are very short while other are very lengthy, varying in level of detail.
- Some platforms did not include their assessment of likelihood and impact

Deep dive: Report structure

Key Insights

Level of Detail, Length, and Disclosure

The report structure generally adhered to the Delegated Regulation and European Contact Group guidelines for DSA reports, with the exception of Wikimedia and X.

X's 350-page report—the longest among all platforms—includes:

- Details about the auditing organization
- A summary of key findings
- Detailed audit conclusions for each article
- Descriptions of findings related to compliance with codes of conduct and crisis protocols (which were not in scope for last year's audit)

By including all articles and using a highly detailed, obligation-level reporting format, X's report is significantly longer compared to reports from other platforms.

Multi-Platform Separation

Some companies provided separate platform-specific reports instead of a single consolidated report. These include:

- Meta (Facebook and Instagram)
- Google (Search, Maps, Shopping, and Play)
- Microsoft (Bing and LinkedIn)

This approach allows for a more tailored audit analysis per platform, ensuring a clear distinction between compliance measures and obligations specific to each service.

Report Lengths Across VLOP/VLOSE
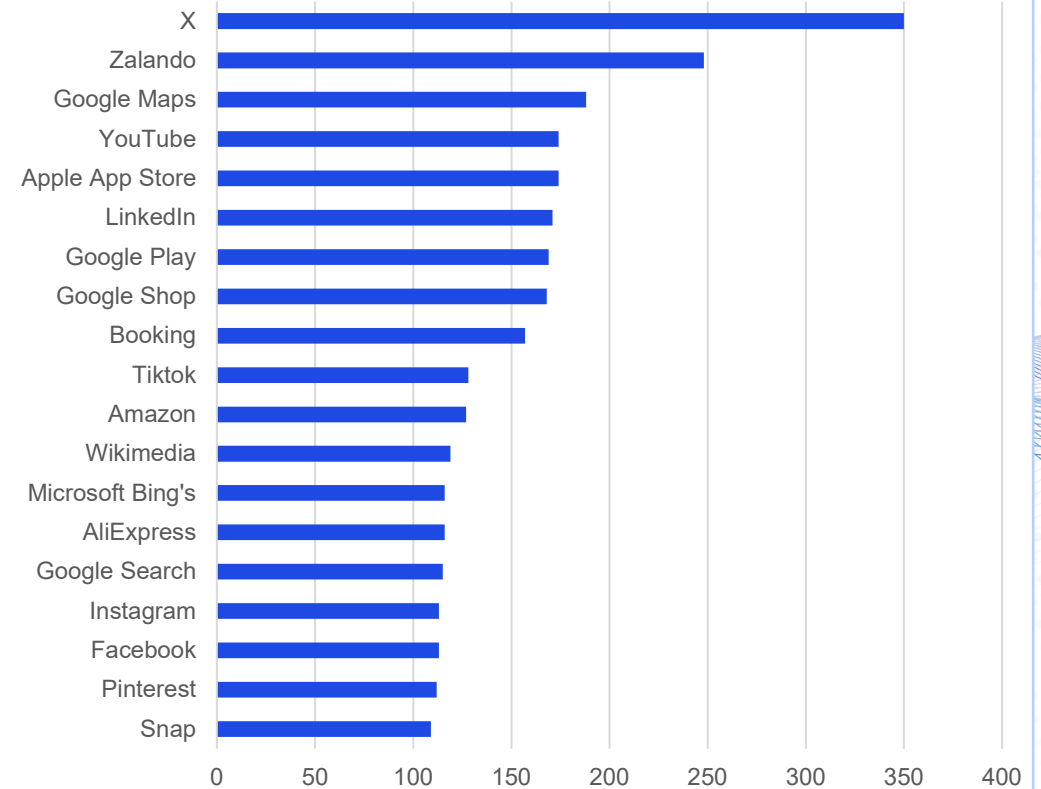
Deep dive: Obligation articles

Key Insights

Report Takeaways

- Very Large Online Platforms (VLOPs) cover a significantly higher number of obligations and articles compared to Very Large Online Search Engines (VLOSEs). The nature of the platform (e.g., search engine, social media company, or marketplace) determines the audit scope. For example, platforms that do not facilitate distance contracts between consumers and traders have fewer obligations within scope.

- Differences between VLOPs arise based on how auditors and VLOPs handle obligations or articles that are deemed not applicable or out of scope. In Zalando's case, all obligations were reported, and the external auditor issued a Disclaimer of Opinion on articles that were not testable (e.g., Article 21 on out-of-court dispute settlement bodies, for which the European Commission had not yet published an official list under Article 21(8)). Other VLOPs and their auditors either placed similar obligations out of scope in their reports or issued a positive audit conclusion, determining that provisions had been made to the extent possible given external demands and third-party requirements.

- Among all platforms, Wikimedia and Snap do not have an establishment in the European Union, making Article 13 applicable to them.

- Only four platforms—Amazon, AliExpress, TikTok, and Zalando—included Article 37 (Independent Audit) within their audit scope. Other platforms either placed it out of scope or deemed it not applicable.

Number of Obligations/Articles across VLOP/VLOSE
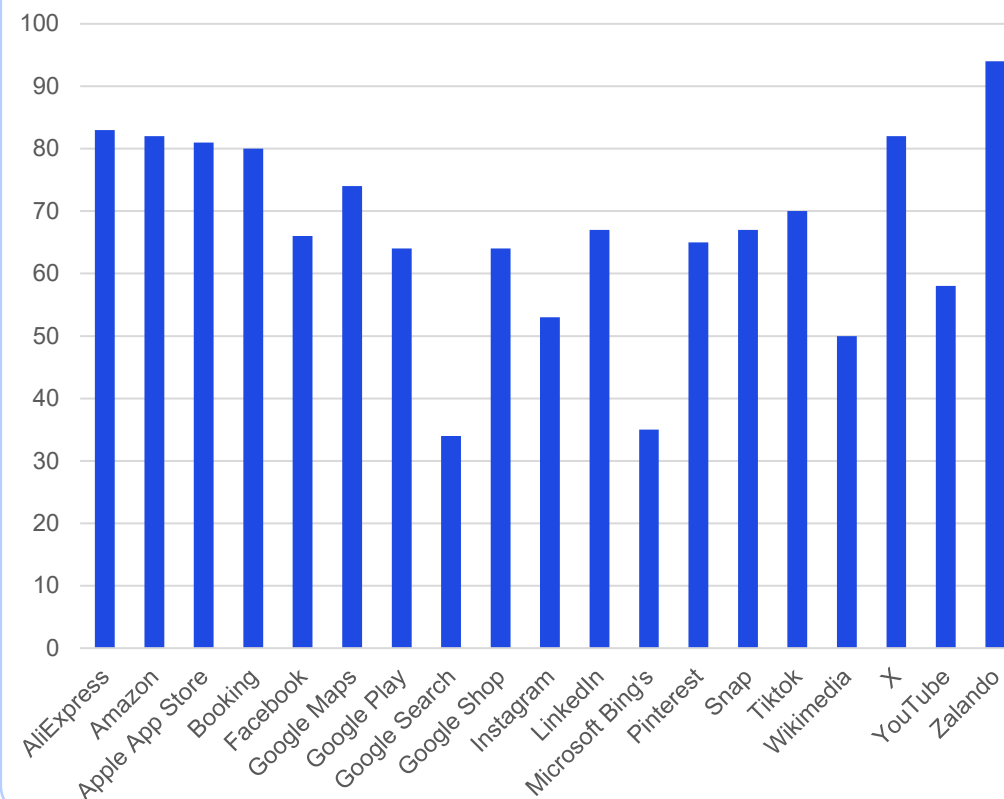
Deep dive: Audit approach

Key Insights

Strategy and procedures

The analyzed data indicates that a combination of mixed (control & substantive testing) and substantive approaches accounts for the majority (79.5%) of audit procedures performed for the DSA Articles within the scope of the audits.

Since these are first-year audits and platforms had limited preparation time, it is not unexpected that most audit approaches are substantive in nature and have evolved throughout the audit process.

The mixed approach is slightly more common than the substantive approach, suggesting that auditors frequently combine methodologies to adapt to specific scenarios or adjusted their approach during the audit.

The strictly control-based approach is the least used, reflecting potential concerns about the reliability or maturity of internal controls. This trend underscores the need for platforms to strengthen their control environment to enhance transparency regarding their compliance with the DSA.

Audit approach # obligations

Legend:
- Substantive
- Mixed
- Control-Based
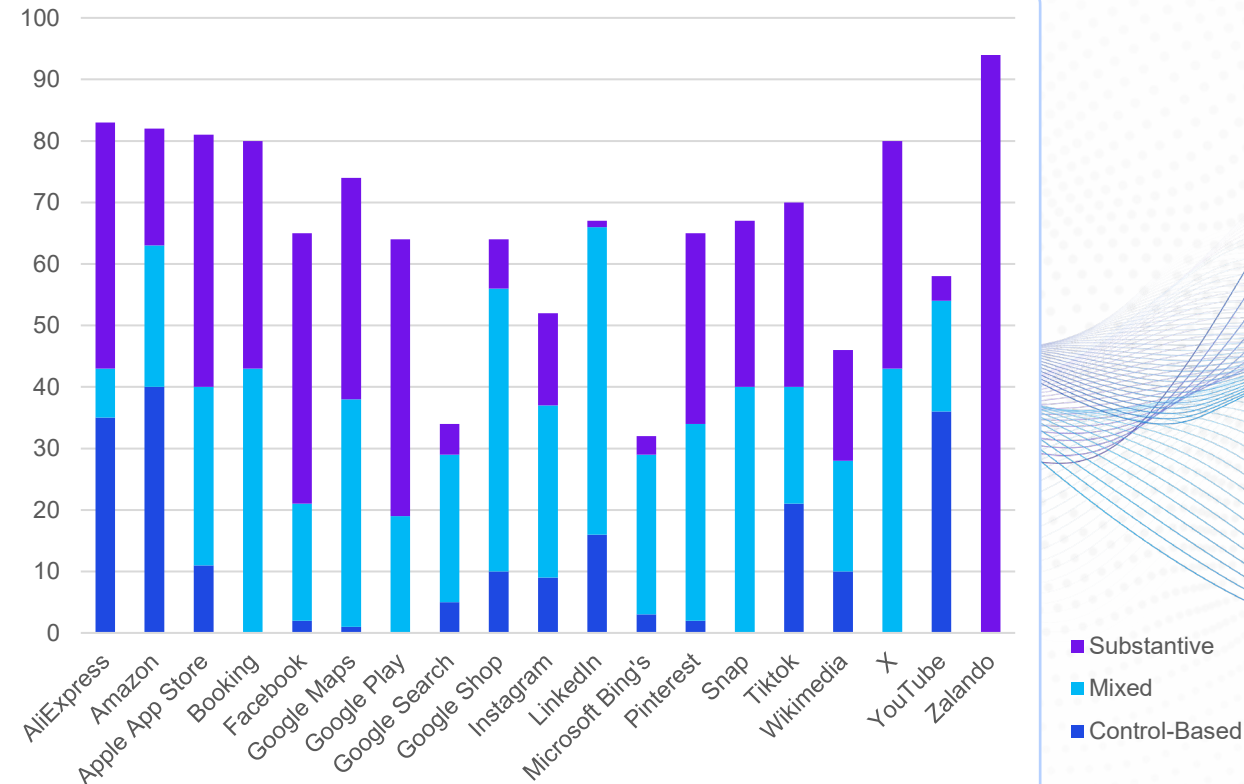
Deep dive: Audit conclusions and exception analysis

Key Insights

Auditing Organizations are directed to submit Audit Conclusions in the final report, which shall be either:

- **Positive,** where the auditor has concluded that the provider has complied with an audited obligation or commitment.

- **Positive with comments,** where auditing obligations have been satisfied, but:
  - The auditor recommends improvements on meeting certain obligations, or
  - The auditor uses the Audit Criteria mentioned in Article 10(2) of the draft

- **Negative**, where obligations have not been complied with

- **Disclaimer of Opinion**, where the auditor is unable to obtain sufficient audit evidence to form an opinion, and the potential impact of the missing information is pervasive.

Based on the analyzed data, we observe that Online Marketplaces, Other Platforms, and Search Engine platforms generally perform better in comparison to Social Media platforms.

Number of Positive conclusions across VLOP/VLOSE compared to # obligations
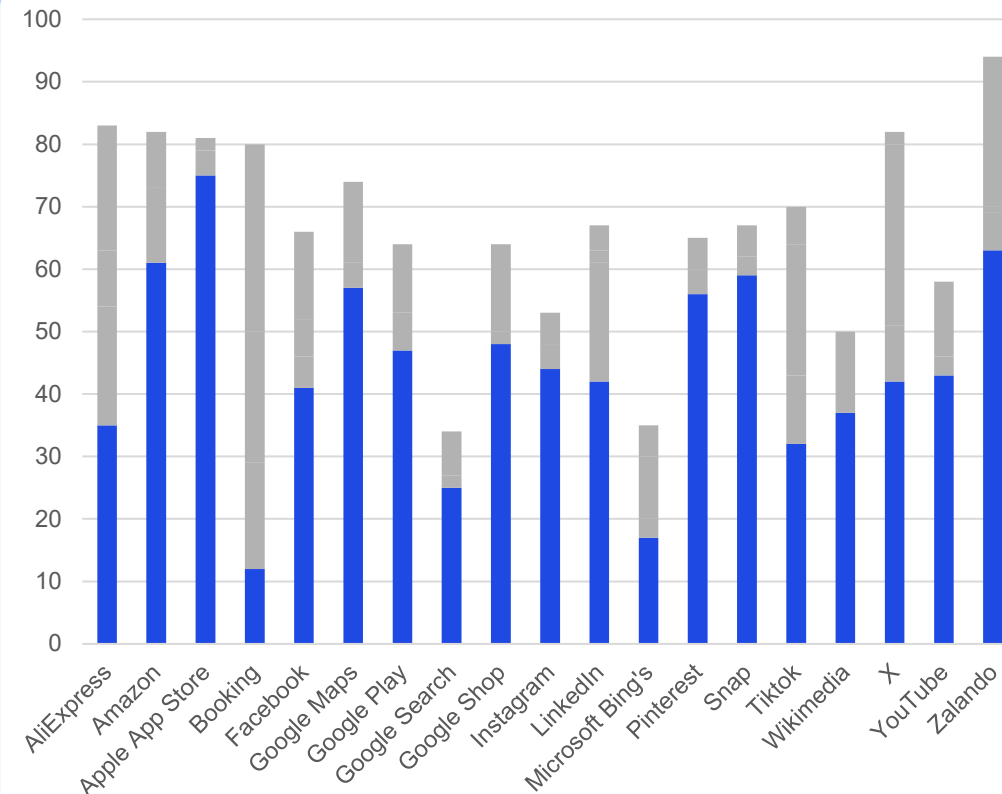
Deep dive: Exception analysis

Key Insights

Based on the analysis of exceptions, the following recurring themes were identified as the primary reasons for negative conclusions:

- **Lack of Established (IT) Controls**: We identified inadequate or missing control mechanisms necessary to meet compliance requirements. This issue was consistently observed across obligations related to content moderation, risk management, and transparency reporting. Additionally, multiple platforms have not implemented or lack mature General IT Controls to support automated controls and platform functionalities.
- **Incomplete or Insufficient Documentation**: Gaps in maintaining records, such as datasets for transparency reporting or risk mitigation measures, hindered auditors' ability to validate full compliance with specific articles, including transparency reporting obligations..
- **Test of Operating Effectiveness exceptions**: For multiple platforms where controls were tested using sampling, we identified exceptions that affected the substantiation of the operating effectiveness of these controls. For example, notices were not processed in a timely manner, defined benchmarks in a process were not met, or Standard Operating Procedures (SOPs) were not followed.
- **Process Immaturity**: Early-stage compliance processes for new obligations under the Digital Services Act (DSA) were insufficiently operationalized, leading to gaps in implementation and challenges in substantiating compliance over the full audit period.
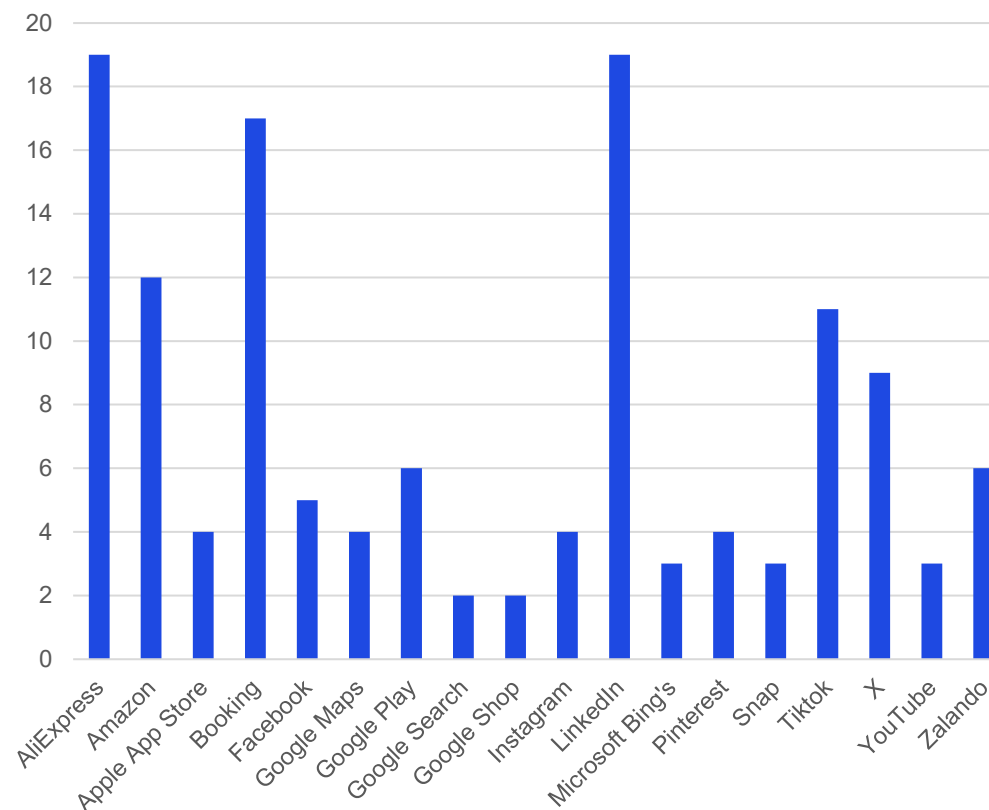
Improvement Possibilities:

- **Strengthen Control Design and Implementation:** Develop robust policies and controls for high-risk areas such as transparency reporting, content moderation, and risk mitigation, including related General IT Controls.
- **Enhance Documentation Practices:** Centralize record-keeping for datasets, reports and recommender systems. E.g. keeping a central repository for all recommender systems, including the ones where profiling is performed related to Article 27 and 38.

Number of Negative conclusions across VLOP/VLOSE

Bar chart — Number of Negative conclusions across VLOP/VLOSE:

Platform	Value
AliExpress	19
Amazon	12
Apple App Store	4
Booking	17
Facebook	5
Google Maps	4
Google Play	6
Google Search	2
Google Shop	2
Instagram	4
LinkedIn	19
Microsoft Bing's	3
Pinterest	4
Snap	3
Tiktok	11
X	9
YouTube	3
Zalando	6

Deep dive: Exception analysis

Key Insights

Based on the analysis of exceptions, the following recurring themes were identified as the primary reasons for "positive with comments" conclusions:

- **Control issues:** Recurring concerns involve inadequate control design or execution and incomplete data sets, particularly related to user complaint handling, accessibility for non-logged-in users, and periodic review processes. Examples highlight instances where controls were either not tested comprehensively or lacked sufficient documentation to prove their effectiveness. As a result, additional substantive procedures were performed to achieve sufficient coverage of the articles.

- **Process gaps:** Observations frequently mention a lack of formalized processes during the audit period, though these gaps were sometimes compensated for by substantive testing.

- **Process changes:** Updates to terms and conditions lacked thorough documentation or system tracking for proper approval or assessment of significance.

Improvement Possibilities:

- **Update internal systems and workflows:** Multiple platforms require changes to their websites, internal systems, and workflows to fully comply with the DSA requirements for specific articles. For example, several platforms lacked functionality to mark tickets or cases as "DSA relevant" (e.g. tickets from trusted flaggers) or as a "suspicion of criminal offense" for processing and monitoring purposes.

- **Benchmarks:** Benchmarks presented by platforms are not fully established or require revision, as they are not presented in an unambiguous or testable way for external auditors.

Number of Positive with comments conclusions across VLOP/VLOSE
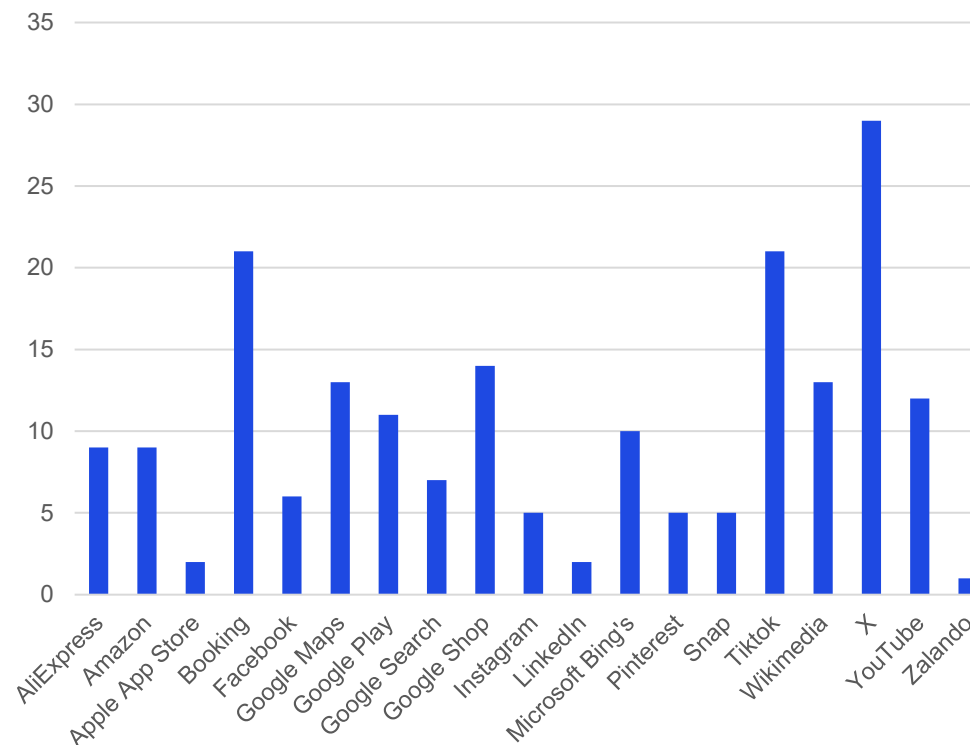
Deep dive: Disclaim of opinion analysis

Key Insights

A Disclaimer of Opinion is issued when auditors are unable to form an opinion due to significant limitations or uncertainties. This may occur if auditors lack sufficient evidence or encounter substantial uncertainties within the platform's operations.

The European Contact Group (ECG) has provided an illustrative assurance report template for the DSA, which includes provisions for a Disclaimer of Opinion. We have determined that the report template has been followed by the majority of the auditors. Furthermore, the ECG provided a paper on the potential impact of EC investigations on DSA audits and consequences it might have on the audit report. In reports which include a disclaimer of opinion we see the consequences as described in the paper based on the applicable assurance standards used by the auditors.

Based on the analyzed data, we found that 9 out of 19 platforms have issued multiple Disclaimers of Opinion. These may apply at the (sub)article level or an overall level.

For AliExpress, Facebook, and Instagram, an overall (Negative) Disclaimer of Opinion— or, in some cases, no opinion at all—was given. This was primarily driven by formal proceedings launched by the European Commission against these platforms in 2024. The initiation of these proceedings resulted in circumstances beyond the control of the platforms, preventing auditors from obtaining all necessary documentation and understanding required to assess all risks. These risks could impact the platforms' ability to comply with the specified requirements of the relevant (sub-)articles.

It is at the discretion of audit firms, following the relevant assurance standards, to determine whether to issue an overall (Negative) Disclaimer of Opinion or refrain from expressing an opinion altogether.

Number of Disclaimer of Opinion conclusions across VLOP/VLOSE
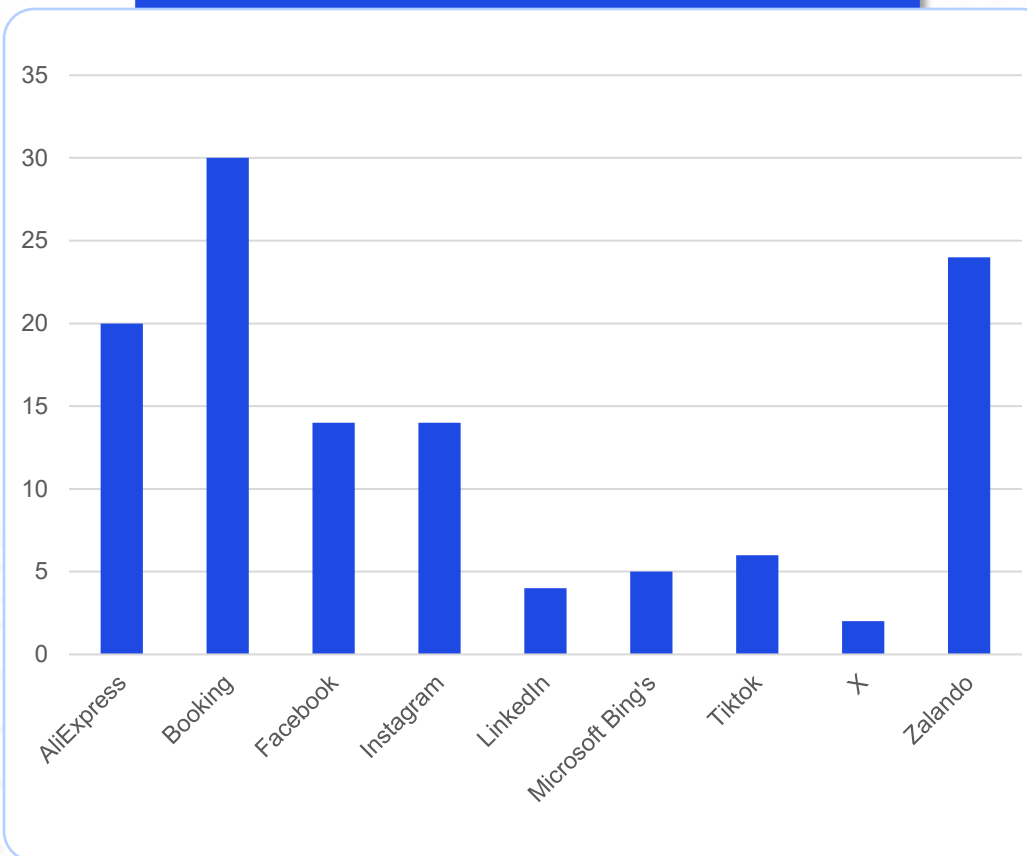
Improvement possibilities for future audits

Key Insights

The DSA audits performed at Very Large Online Platforms (VLOPs) and Very Large Online Search Engines (VLOSEs) have highlighted several areas for improvement. The most common improvement possibilities emerging from these audits include:

Strengthening Internal Controls & Governance

- Improving internal controls and governance structures is crucial for enhancing accountability and reliability, which are foundational to the DSA's goals for a safer digital environment.
- Enhancing General IT Controls (GITC) to support automated controls, monitoring, workflows and compliance features.
- Developing robust policies for risk management, content moderation, and transparency reporting which aligns with the DSA's objectives to protect user rights online and ensure clear, transparent operations. These policies help prevent harmful content and illicit activities, maintaining a secure environment for users.

Enhancing Documentation & Record-Keeping

- Addressing gaps in documentation for transparency reporting and risk mitigation.
- Standardizing record-keeping practices for datasets, compliance reports and recommender systems.
- Implementing (GRC-)tools to track compliance activities and minimize human errors.

Improving Audit Readiness & Testability

- Improving auditability by maintaining clear and accessible compliance records.
- Refining benchmarking methodologies, as many platforms defined ambiguous or hard to audit benchmarks.
- Aligning internal processes with DSA Article 37 (Independent Audit Requirements) to improve future assessments.

Strengthening Process Maturity & Compliance Adaptation

- Developing more mature compliance processes to meet Digital Services Act (DSA) obligations, ensuring faster operationalization of new DSA compliance measures.
- Establishing clear workflows for marking cases as "DSA relevant" or as "suspicion of criminal offence".

Addressing standards used and Multi-Platform

- Harmonizing multi-platform compliance strategies for companies operating multiple services (e.g., Meta, Google, Microsoft).
- Developing consistent reporting and use of IT attestation standards across different platform types (e.g., search engines vs. social media vs. marketplaces).

Key Takeaway

The DSA audits have revealed a need for platforms to improve internal controls, documentation of their performed controls and procedures, and governance frameworks to ensure compliance. Many platforms rely on substantive audit approaches due to control environments still being built up, indicating a need for more structured compliance mechanisms moving forward. Streamlining these efforts with the DSA's primary objectives will fortify digital service accountability, safeguard users' rights, and promote a safer, more transparent digital space. As the regulatory landscape continues to evolve, these platforms must embrace a more structured and proactive approach to compliance.

03

Appendix

Links to VLOP / VLOSE Transparency Center and DSA audit reports

VLOP / VLOSE	Transparency Center link	DSA audit report link
AliExpress	Link	Link
Amazon	Link	Link
Apple	Link	Link
Bing	Link	Link
Booking	Link	Link
Facebook	Link	Link
Google Maps	Link	Link
Google Play	Link	Link
Google Search	Link	Link
Google Shopping	Link	Link
Instagram	Link	Link
LinkedIn	Link	Link
Pinterest	Link	Link
Snapchat	Link	Link
TikTok	Link	Link
WikiMedia	Link	Link
X	Link	Link
YouTube	Link	Link
Zalando	Link	Link

Overview of audit results per article (1/4)

Article # / Platform	AliExpress	Amazon	App Store	Booking	Facebook	Google Maps	Google Play	Google Search	Google Shopping	Instagram	LinkedIn	Microsoft Bing's	Pinterest	Snap	TikTok	Wikimedia	X	YouTube	Zalando
11.1	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive
11.2	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive w/ comments	Positive
11.3	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Negative	Positive	Positive	Positive	Positive	Positive
12.1	Positive w/ comments	Positive	Positive	Positive	Positive w/ comments	Positive	Positive	Positive	Positive	Positive w/ comments	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive
12.2	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive w/ comments	Positive
13.1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Positive	N/A	Positive	N/A	N/A	N/A
13.2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Positive	N/A	Positive	N/A	N/A	N/A
13.3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Positive	N/A	Positive	N/A	N/A	N/A
13.4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Positive	N/A	Positive	N/A	N/A	N/A
14.1	Positive	Positive	Positive	Disclaimer	Disclaimer	Positive	Positive	Positive	Positive	Positive	Disclaimer	Positive	Positive	Positive	Positive	Positive w/ comments	Positive w/ comments	Positive	Positive
14.2	Positive w/ comments	Positive	Positive	Positive w/ comments	Positive	Positive	Positive	Negative	Positive	Positive	N/A	Positive	Positive	Positive w/ comments	Positive	N/A	N/A	Positive	Positive
14.3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Positive	Positive	N/A	N/A
14.4	Negative	Negative	Positive	Positive	Positive	Positive	Positive	Positive	Positive	Positive	N/A	Positive	Positive	Positive	Positive	N/A	N/A	Positive	Positive
14.5	Negative	Positive	Positive	Negative	Positive	Positive	Negative	Negative	Positive w/ comments	Positive	N/A	Positive	Positive	Positive	Positive	N/A	Positive	Positive	Positive
14.6	Negative	Positive	Positive	Positive	Negative	Positive	Negative	Negative	Positive	Positive	N/A	Positive	Positive	Positive	Positive	N/A	Negative	Positive	Positive
15.1	Positive w/ comments	Positive w/ comments	Positive	Negative	Negative	Positive	Positive	Positive	Positive	Negative	Disclaimer	Positive w/ comments	Positive w/ comments	Negative	Positive w/ comments	Positive w/ comments	Positive	Positive	Positive
16.1	Disclaimer	Positive	Positive w/ comments	Positive	Disclaimer	Positive	Positive	N/A	Positive	Positive	Negative	N/A	Positive	Positive	Positive w/ comments	Positive w/ comments	Positive	Positive	Positive
16.2	Negative	Negative	Positive	Positive w/ comments	Positive w/ comments	Positive	Positive	N/A	Positive	Positive	Negative	N/A	N/A	Positive	Positive w/ comments	Positive w/ comments	Positive	Positive	Positive
16.3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Negative	N/A	N/A
16.4	Disclaimer	Positive	Positive	Disclaimer	Positive	Positive	Positive	N/A	Positive	Positive	Negative	N/A	Positive	Positive	Positive w/ comments	Positive	Positive	Positive	N/A
16.5	N/A	Positive	Positive	Positive	Positive w/ comments	Positive w/ comments	Positive	Disclaimer	Positive w/ comments	Positive	N/A	N/A	Negative	Positive	Positive w/ comments	Positive	Positive	Positive	Negative
16.6	Negative	Positive	Positive	Positive	Negative	Negative	Positive	Negative	Positive w/ comments	Disclaimer	N/A	N/A	Positive	Positive	Negative	Positive	Disclaimer	Positive	Negative
17.1	Negative	Positive	Positive	Negative	Positive	Disclaimer	Positive	Positive	Positive	Positive	N/A	N/A	Positive w/ comments	Positive	Positive	Positive	Positive w/ comments	Positive	Positive
17.2	Positive	Negative	Positive	Negative	N/A	N/A	N/A	Positive	N/A	N/A	N/A	N/A	N/A	Positive	Negative	Positive	Positive w/ comments	Positive	Positive
17.3	Negative	Positive	Positive	Disclaimer	Positive	N/A	Positive	Positive	N/A	N/A	Positive	N/A	N/A	Positive	Positive w/ comments	Positive	Positive w/ comments	Positive	Positive
17.4	Positive	Negative	Positive	Disclaimer	N/A	N/A	N/A	N/A	N/A	N/A	Positive	N/A	N/A	N/A	Positive w/ comments	Positive	Positive	N/A	Positive
17.5	N/A	N/A	N/A	Disclaimer	N/A	N/A	N/A	N/A	N/A	N/A	Positive	N/A	N/A	N/A	N/A	Positive	N/A	N/A	N/A

Legend:
- Positive
- Positive with comments
- Disclaimer of opinion
- N/A
- Negative

Article # \ Platform	AliExpress	Amazon	App Store	Booking	Facebook	Google Maps	Google Play	Google Search	Google Shopping	Instagram	LinkedIn	Microsoft Bing's	Pinterest	Snap	TikTok	Wikimedia	X	YouTube	Zalando
18.1																			
18.2																			
18.3																			
20.1																			
20.2																			
20.3																			
20.4																			
20.5																			
20.6																			
21.1																			
21.2																			
21.5																			
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23.4																			
24.1																			
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24.3																			
24.5																			
25.1																			
25.2																			
26.1																			
26.2																			
26.3																			

Overview of audit results per article (3/4)

Cell codes: G = Positive, Y = Positive with comments, D = Disclaimer of opinion, (blank) = N/A, R = Negative

Article #	AliExpress	Amazon	App Store	Booking	Facebook	Google Maps	Google Play	Google Search	Google Shopping	Instagram	LinkedIn	Microsoft Bing's	Pinterest	Snap	TikTok	Wikimedia	X	YouTube	Zalando
27.1	D	R	G	R	G	G			G				G		R		Y		
27.2	D	R	G	R	G	G			G				G		G		R		R
27.3	D	R	G	Y	G	G			G				G		R				
28.1	R	Y	G	D	D	G		G		D	Y		G		D	G	R		
28.2	G	G	G	Y	G			G			G		G		Y	G			
28.3	G	Y	G								G							G	
30.1	D	G	G	R		G													G
30.2	G	G	G	D		Y													G
30.3	G	G	R	D		Y													
30.4	G	G	G	D		G													
30.5	R	G	G	D		Y													
30.6	Y	G	G	D		G													
30.7	D	G	R	R															
31.1	G	G	G	D		G													
31.2	G	G	G			G													
31.3	G	G	G	Y		Y													
32.1	R	G	G	R															D
32.2	Y	G	G	G															D
34.1	D	Y	G	D	D	Y	Y	Y	Y	D	G	Y	G	Y	D	G	R		
34.2	D	Y	G	Y	Y	Y	Y	Y	Y	D	G	Y	G	Y	D	G	R		
34.3	G	G	G	Y	G	G	G	G	G	G	G	Y	G	G	Y	G	D		
35.1	G	G	G	Y	D	G	G	G	G	Y	Y	G	G	G	D	G	R		
36.1	G	G	G	Y	G	G	G	G	G	G	G	G	G	G	Y	G	G		
36.5																D			
37.1	G	G	G												G				
37.2	G	G	G	Y	G	G	G	G	G	G	G	G	G	G	G			G	
37.3	G	G	G												G				
37.4																			D
37.6																			D

Overview of audit results per article (4/4)

Legend:
- 🟩 Positive
- 🟨 Positive with comments
- ⬛ Disclaimer of opinion
- ⬜ N/A
- 🟥 Negative

Article # \ Platform	AliExpress	Amazon	App Store	Booking	Facebook	Google Maps	Google Play	Google Search	Google Shopping	Instagram	LinkedIn	Microsoft Bing's	Pinterest	Snap	TikTok	Wikimedia	X	YouTube	Zalando
38.1	⬜	🟩	🟩	🟥	🟥	🟩	🟩	🟩	🟩	🟩	🟩	🟥	🟩	🟩	🟥	⬜	🟨	🟩	🟩
39.1	⬜	🟩	🟨	🟥	🟨	🟨	🟨	🟨	🟨	🟨	🟥	🟥	🟥	🟨	⬛	⬜	🟨	🟨	🟩
39.2	⬜	🟩	🟩	🟥	🟩	🟨	🟨	🟨	🟨	🟨	🟩	🟥	🟩	🟩	🟥	⬜	🟩	🟩	🟩
39.3	🟥	🟩	🟨	⬛	🟥	🟩	🟩	🟩	🟩	🟥	🟩	⬛	🟩	🟩	🟩	⬜	🟨	🟩	⬛
40.1	⬜	⬜	🟩	⬜	🟩	🟩	🟩	🟩	🟩	⬜	⬜	🟩	🟩	🟩	🟩	⬜	🟩	🟩	⬜
40.12	⬛	🟥	🟩	⬛	⬛	🟩	🟩	🟩	🟩	⬛	🟩	🟩	🟩	🟩	⬛	⬜	🟩	🟩	⬛
40.3	⬜	⬜	🟩	🟨	🟩	⬜	⬜	⬜	⬜	🟩	⬜	⬜	⬜	⬜	⬜	⬜	🟩	🟩	⬛
40.4	⬜	⬜	🟩	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	🟩	🟩	⬛
40.5	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	🟩	🟩	⬜
40.6	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	🟨	🟩	⬛
40.7	⬜	⬜	🟩	🟨	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	🟩	🟩	⬜
41.1	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩
41.2	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟥	🟨	🟩	🟩	🟩	🟨	🟩	🟥	🟩
41.3	🟨	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟨	🟩	🟩	🟩	🟩	🟩	🟩	🟩
41.4	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩
41.5	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟥	🟨	🟩	🟩	🟩	🟩	🟩	🟩	🟩
41.6	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩
41.7	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟨	🟩
42.1	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟩	🟨	🟩	🟨	🟩
42.2	🟩	🟥	🟩	🟥	🟥	🟩	🟨	🟩	🟨	🟥	🟩	⬛	⬜	🟨	🟥	🟨	🟥	🟩	⬜
42.3	🟩	🟩	🟩	⬛	🟩	🟨	🟨	🟨	🟨	🟩	🟩	⬛	🟥	🟩	🟩	🟨	🟩	🟩	🟥
42.4	🟩	🟩	🟩	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	🟩	⬜	🟩	🟩	⬜
42.5	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	⬜	🟩	🟩	⬛

Overview of audit results per platform

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