BEYOND SELF-REPORTING: VERIFYING PLATFORM INTRANSPARENCY UNDER THE EU DIGITAL SERVICES ACT

The European Union's Digital Services Act (DSA) represents an ambitious attempt to improve the oversight of digital platforms through a multi-layered transparency framework. At its core, the regulation aims to increase platform accountability through strict transparency obligations and independent verification mechanisms. This article examines a key element of this framework: the role of independent auditors in verifying platform transparency and how it functions alongside other DSA transparency tools to address the reliability problem. While the DSA introduces various tools to improve platform oversight, the auditing requirements under Article 37 represent one of its most significant innovations in addressing the longstanding challenge of unverifiable platform disclosures.

For transparency to be truly meaningful in platform governance, it must be both reliable and independently verifiable. Platform transparency reports have long faced criticism for serving more as public relations tools than genuine accountability mechanisms, with their accuracy and completeness frequently called into question. This reliability problem has led to sustained calls for the development of verification mechanisms for platform data.

This article provides, to the best of the author's knowledge, the first academic analysis of the recently published DSA audit reports, contributing insights on how the auditing mechanism is functioning in practice. Through an examination of the audit reports from nineteen Very Large Online Platforms and Search Engines, the article reveals significant challenges in the verification of transparency practices, identifying patterns across different platforms that have not previously been documented in academic literature. While some initial blog posts and analyses have highlighted selected aspects of these reports, this article offers a systematic examination of how auditors approached transparency verification, what compliance issues they identified, and what these findings tell us about the reliability of platform transparency more broadly.

The underlying assumption driving demands for verification is that transparency reports could become effective tools for public policy decisions about platforms' abilities to limit online harm, but only if there exists a reliable way to verify the platforms' representations of their content moderation efforts accurately reflect reality. The role of auditors in the financial sector is often pointed at as an example of what should happen with online platforms. Just as financial auditors examine banks' procedures for monitoring suspicious activities rather than reviewing each transaction, platform auditors could verify content moderation transparency by evaluating the processes that generate reported outcomes. However, unlike financial auditing, which operates within well-established standards and methodologies developed over decades, platform auditing has emerged in a regulatory vacuum where platforms use different reporting formats and metrics, making meaningful cross-platform comparison and verification quite challenging.

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