



**REPORT OF MANAGEMENT ON THE INTERNAL CONTROLS OVER THE
CALCULATION AND REPORTING OF THE FACEBOOK AND INSTAGRAM
COMMUNITY STANDARDS ENFORCEMENT REPORT AS OF DECEMBER 31,
2021 AND THE CALCULATION OF THE METRICS REPORTED WITHIN THE
FACEBOOK AND INSTAGRAM COMMUNITY STANDARDS ENFORCEMENT
REPORT FOR THE PERIOD OCTOBER 1, 2021 TO DECEMBER 31, 2021**

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Report of Independent Accountants

To the management and Board of Directors of Meta Platforms, Inc. (“Meta”)

We have examined *Meta’s Management Assertion*, that Meta designed, implemented, operated, and monitored effective controls (“the controls”) over the process to prepare and report the Community Standards Enforcement Report (“the metrics”) as of December 31, 2021 based on the criteria established in the Internal Control–Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (the “Criteria”) and we have examined Meta’s management’s accompanying schedules included in management’s assertion for the period October 1, 2021 to December 31, 2021, in accordance with the criteria specified within the management’s assertion. Our responsibility is to express an opinion on the assertions based on our examination.

The information in the accompanying “Appendix A - Description of Metrics & Calculation Methodologies Relevant to Community Standards Enforcement Report” is presented by management of Meta Platforms, Inc. to provide additional information and is not part of Meta’s Management Assertion. Such information has not been subjected to the procedures applied in our examination and, accordingly we express no opinion on it.

Meta’s management is responsible for its assertions and having a reasonable basis for its assertions. Management is also responsible for:

1. Defining Facebook’s and Instagram’s community standards enforcement policies
2. Identifying, labeling, actioning violating content in accordance with community standards enforcement policies
3. Defining the process and criteria to prepare and report the metrics within the Community Standards Enforcement Report for Facebook and Instagram
4. Identifying its Criteria and the risks that would threaten the achievement of the Company’s Criteria
5. Designing, implementing, operating and maintaining effective controls
6. The complete and accurate calculation of the metrics reported in Community Standards Enforcement Report for Facebook and Instagram

Our responsibility is to express an opinion on the assertions based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining evidence supporting Meta’s management assertions and performing such other procedures as we considered necessary in the circumstances. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the controls operated effectively, and the metrics are calculated accurately, in all material respects. An examination involves performing procedures to obtain evidence about the controls and metrics. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the controls and metrics, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.



As described in Management's Assertion, from time to time the Company updates its methodologies and policies, including the way it defines and measures enforcement. Any effects on reported metrics from such changes are reflected in the period in which they are updated.

The information included in Meta's Community Standards Enforcement Report and accompanying details, other than the Metrics and Criteria, has not been subjected to the procedures applied in our examination, and, accordingly, we do not express any conclusion on it.

Our examination was not conducted for the purpose of identifying, labeling, or actioning violating content in accordance with [Meta's Community Standards policies](#). Accordingly, we do not express an opinion or any other form of assurance over Meta's enforcement policies and its identifying, labeling, or actioning of violating content in accordance with such policies.

Because of their nature and inherent limitations, controls may not prevent, or detect and correct, all misstatements that may be considered relevant. Furthermore, the projection of any evaluations of effectiveness to future periods, or conclusions about the suitability of the design of the controls to achieve the related Criteria, is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with such controls may deteriorate. In addition, the calculation of the metrics is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

In our opinion, Meta's management assertions that internal controls were suitably designed, implemented and operating with sufficient effectiveness to provide reasonable assurance the Criteria would be achieved as of December 31, 2021 and the calculation of the metrics reported within Facebook and Instagram Community Standards Enforcement Report for the period October 1, 2021 through December 31, 2021 have been prepared based on the specified Criteria are fairly stated, in all material respects.

Ernst & Young LLP

San Francisco, CA

May 6, 2022

Meta's Management Assertion

[Meta's Community Standards policies](#) are a set of policies that define what is and is not allowed on Facebook and Instagram. The set of policies are intended to identify and take action on content that goes against our Community Standards policies. On a quarterly basis Meta issues the Community Standards Enforcement Report. The report provides metrics on how we enforced our policies (Content Actioned, Proactive Rate, Appeals, Restores) and estimates on the amount of violating content (Prevalence) on Facebook and Instagram. Meta, Inc.'s ("Meta" or "the Company") internal controls (the "Controls") over the process to prepare and report the metrics and the calculation of the metrics (the "Metrics") reported within the Community Standards Enforcement Report is a process implemented by management, designed to provide reasonable assurance that management's criteria over the Controls and the calculation of the Metrics were achieved to mitigate the risks identified by management that threaten the achievement of the criteria.

The report for the quarter ended December 31, 2021 only covers those policies in place during that specific time period and does not include any subsequent policy updates resulting from world events or other methodology updates applied outside of that reporting period

Meta is responsible for designing, implementing, operating and monitoring effective controls over the process to prepare and report the metrics of the Facebook and Instagram Community Standards Enforcement Report as of December 31, 2021 which are based on the Internal Control—Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission and for the calculation of the metrics reported in the Facebook and Instagram Community Standards Enforcement Report for the period October 1, 2021 through December 31, 2021, which are based on the specified criteria included as an appendix to this report (collectively, the "Criteria"). Meta is also responsible for the completeness and accuracy of the information in this Report, including our assertions, and how such information is presented and having a reasonable basis for our assertions including:

1. Defining Facebook's and Instagram's community standards enforcement policies
2. Identifying, labeling, actioning violating content in accordance with community standards enforcement policies
3. Defining the process and criteria to prepare and report the metrics within the Community Standards Enforcement Report for Facebook and Instagram
4. Identifying its Criteria and the risks that would threaten the achievement of the Company's Criteria
5. Designing, implementing, operating and maintaining effective controls
6. The complete and accurate calculation of the metrics reported in Community Standards Enforcement Report for Facebook and Instagram

The Controls have inherent limitations. The process to prepare and report the metrics of the Community Standards Enforcement Report and the calculation of the reported Metrics is a process that involves human diligence and competence and is subject to lapses in judgment and breakdowns resulting from human failures. Controls also can be circumvented by collusion or improper management overrides. Because of its inherent limitations, the controls may not prevent, or detect and correct, misstatements. Furthermore, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Meta asserts that:

- The controls were suitably designed, implemented, operated, and monitored with sufficient effectiveness to provide reasonable assurance the Criteria would be achieved as of December 31, 2021.
- The calculation of the metrics reported within Facebook and Instagram Community Standards Enforcement Report for the period October 1, 2021 through December 31, 2021 have been prepared based on the specified metrics criteria included as an appendix to this report and those metrics are fairly stated, in all material respects.

The following table represents the metrics and the results of the data collected for the period:

Metrics:

Metric Name	Metric Description
Prevalence	Estimate of the amount of violating content in Facebook and Instagram. It is calculated by the estimated number of views that showed violating content, divided by the estimated number of total content views on Facebook or Instagram.
Content Actioned	The number of pieces of content we took action on based on that violated our community standards. Actions include removing content, adding warning screens, disabling accounts etc.
Proactive Rate	The percentage of all content or accounts acted on that we found and flagged before users reported them to us. This metric is used as an indicator of how effectively we detected violations.
Appealed Content	The number of pieces of content (such as posts, photos, videos or comments) that people appeal after we take action on it for going against our policies.
Restored Content	The number of pieces of content (such as posts, photos, videos or comments) we restored after we originally took action on them. "Restore," refers to returning content that was previously removed or removing a cover from content that was previously covered with a warning as a result of enforcement.

Facebook Data Collected for October 1, 2021 through December 31, 2021:

	Facebook	Prevalence	Content Actioned	Proactive Rate	Appealed Content	Restored Content
1	Adult Nudity & Sexual Activity	0.03%	27.3M	97.7%	311.4K	298.7K
2	Bullying and Harassment	0.11% to 0.12%	8.2M	58.8%	799.4K	363.9K
3	Child Endangerment: Child Nudity and Physical Abuse	N/A	1.8M	97.5%	3.7K	20.0K

	Facebook	Prevalence	Content Actioned	Proactive Rate	Appealed Content	Restored Content
4	Child Endangerment: Child Sexual Exploitation	N/A	19.8M	99.0%	0.8K	180.5K
5	Dangerous Organizations and Individuals: Terrorist Propaganda	At most 0.05%	7.7M	97.7%	38.9K	57.4K
6	Dangerous Organizations and Individuals: Organized Hate	N/A	1.6M	96.1%	35.7K	127.3K
7	Fake Accounts	5% MAU	1.7B (Accounts)	99.9%	N/A	N/A
8	Hate Speech	0.02% to 0.03%	17.4M	95.9%	769.8K	293.0K
9	Regulated Goods: Sale of Drugs	At most 0.05%	4.0M	97.9%	80.0K	147.5K
10	Regulated Goods: Sale of Firearms		1.5M	92.0%	63.0K	70.5K
11	Spam	N/A	1.2B	99.6%	21.6K	54.1M
12	Suicide and Self-Injury	At most 0.05%	6.1M	98.8%	0.2K	95.3K
13	Violence and Incitement	0.03% to 0.04%	12.4M	96.6%	361.8K	232.8K
14	Violent and Graphic Content	0.03% to 0.04%	25.2M	99.5%	3.8K	6.1K

N/A: metrics are not published in the report for the time period under review.

Instagram Data Collected for October 1, 2021 through December 31, 2021:

	Instagram	Prevalence	Content Actioned	Proactive Rate	Appealed Content	Restored Content
1	Adult Nudity & Sexual Activity	0.02% to 0.03%	11.3M	94.3%	N/A	227.8K
2	Bullying and Harassment	0.05% to 0.06%	6.6M	82.1%	N/A	182.1K
3	Child Endangerment: Child Nudity and Physical Abuse	N/A	1.0M	95.3%	N/A	13.6K

	Instagram	Prevalence	Content Actioned	Proactive Rate	Appealed Content	Restored Content
4	Child Endangerment: Child Sexual Exploitation	N/A	2.6M	97.3%	N/A	1.6K
5	Dangerous Organizations and Individuals: Terrorist Propaganda	At most 0.06%	0.9M	79.5%	N/A	4.0K
6	Dangerous Organizations and Individuals: Organized Hate	N/A	0.3M	84.8%	N/A	7.5K
7	Fake Accounts	N/A	N/A	N/A	N/A	N/A
8	Hate Speech	0.02% to 0.03%	3.8M	91.9%	N/A	63.6K
9	Regulated Goods: Sale of Drugs	At most 0.05%	1.2M	95.0%	N/A	27.6K
10	Regulated Goods: Sale of Firearms		0.2M	94.3%	N/A	21.7K
11	Spam	N/A	N/A	N/A	N/A	N/A
12	Suicide and Self-Injury	At most 0.05%	7.8M	98.4%	N/A	0.6K
13	Violence and Incitement	0.01% to 0.02%	2.6M	96.0%	N/A	49.9K
14	Violent and Graphic Content	0.01% to 0.02%	5.5M	98.7%	N/A	2.5M

N/A: metrics are not published in the report for the time period under review.

Management of Meta Platforms, Inc.

May 6, 2022

**Appendix A: Description of Metrics & Calculation
Methodologies Relevant to Community Standards
Enforcement Report**

Scope and Purpose

The report of management of the internal controls over the calculation and reporting of the Facebook and Instagram Community Standards Enforcement Report is an examination of the internal controls of Meta over the accuracy and completeness of metrics published in [the Community Standards Enforcement Report](#).

Meta's management is responsible for:

1. Defining Facebook's and Instagram community standards enforcement policies
2. Identifying, labeling, actioning violating content in accordance with community standards enforcement policies
3. Defining the process and criteria to prepare and report the metrics within the Community Standards Enforcement Report for Facebook and Instagram
4. Identifying its Criteria and the risks that would threaten the achievement of the Company's Criteria
5. Designing, implementing, operating and maintaining effective controls
6. The complete and accurate calculation of the metrics reported in Community Standards Enforcement Report for Facebook and Instagram

This section of the report ("Description of Metrics & Calculation Methodologies Relevant to Community Standards Enforcement Report") is intended to provide information about the metrics included in the report and calculation methodologies used in the generation of the Community Standards Enforcement Report. It does not encompass all aspects of Meta's integrity ecosystem such as the process for the development of policies and technology used or the enforcement of community standard policies.

Company Overview

[Meta](#), Inc (herein referred to as "Meta", "the Company" or "Management") is a publicly traded U.S. company headquartered in Menlo Park, California. Established in February 2004, the Company's mission is to give people the power to build community and bring the world closer together. People use Meta to stay connected with their friends and family, and to express what matters to them to the people they care about. Developers can use the Meta products to build applications (apps) and websites that integrate with Meta products (such as Facebook, Instagram, Oculus, Marketplace etc.) to reach its global network of users and to build products and services that are more personalized, social, and engaging. The Company also offers advertisers a unique combination of reach, relevance, social context, and engagement to enhance the effectiveness of their ads.

Community Standards Enforcement Report Overview

A full description of the Community Standards Report, metrics reported and calculation methodologies are available to the users in [Meta's Transparency Center](#). Below is a summarized version from the external website.

The Community Standards Enforcement Report provides global data on how Meta enforces its [community standards](#), the set of policies that define what is and isn't allowed on Meta technologies such as Facebook and Instagram. The report, published every quarter, includes data such as: estimates of violating content on the platform, how much violating content Meta takes action on, what percentage of content Meta finds proactively before its reported, how much content is appealed by users, and how much content is restored after an enforcement action is taken.

The first version of this report was published in May 2018 to track 6 types of content that violate community standards. Today, the report covers metrics across 14 areas for Facebook and 12 areas for Instagram within the Community Standards: Adult Nudity and Sexual Activity, Bullying and Harassment, Child Endangerment, Dangerous Organizations (Terrorism and Organized Hate), Fake Accounts, Hate Speech, Regulated Goods (Drugs and Firearms), Spam, Suicide and Self-Injury, Violence and Incitement, and Violent and Graphic Content.

The scope of policy areas reported for the Oct 1, 2021 - Dec 31, 2021 period includes the following:

For Facebook:

	Facebook	Prevalence	Content Actioned	Proactive Rate	Appealed Content	Restored Content
1	Adult Nudity & Sexual Activity	☑	☑	☑	☑	☑
2	Bullying and Harassment	☑	☑	☑	☑	☑
3	Child Endangerment: Child Nudity and Physical Abuse	X	☑	☑	☑	☑
4	Child Endangerment: Child Sexual Exploitation	X	☑	☑	☑	☑
5	Dangerous Orgs and Individuals: Terrorist Propaganda	☑	☑	☑	☑	☑
6	Dangerous Orgs and Individuals: Organized Hate	X	☑	☑	☑	☑
7	Fake Accounts	☑	☑	☑	X	X
8	Hate Speech	☑	☑	☑	☑	☑
9	Regulated Goods: Sale of Drugs	☑	☑	☑	☑	☑
10	Regulated Goods: Sale of Firearms		☑	☑	☑	☑
11	Spam	X	☑	☑	☑	☑
12	Suicide and Self-Injury	☑	☑	☑	☑	☑
13	Violence and Incitement	☑	☑	☑	☑	☑
14	Violent and Graphic Content	☑	☑	☑	☑	☑

☑ - metrics published in the report for the time period under review.

X - metrics not published in the report for the time period under review.

For Instagram:

	Instagram	Prevalence	Content Actioned	Proactive Rate	Appealed Content	Restored Content
1	Adult Nudity & Sexual Activity	☑	☑	☑	X	☑
2	Bullying and Harassment	☑	☑	☑	X	☑
3	Child Endangerment: Child Nudity and Physical Abuse	X	☑	☑	X	☑
4	Child Endangerment: Child Sexual Exploitation	X	☑	☑	X	☑

	Instagram	Prevalence	Content Actioned	Proactive Rate	Appealed Content	Restored Content
5	Dangerous Orgs and Individuals: Terrorist Propaganda	☑	☑	☑	X	☑
6	Dangerous Orgs and Individuals: Organized Hate	☑	☑	☑	X	☑
7	Fake Accounts	X	X	X	X	X
8	Hate Speech	☑	☑	☑	X	☑
9	Regulated Goods: Sale of Drugs	☑	☑	☑	X	☑
10	Regulated Goods: Sale of Firearms		☑	☑	X	☑
11	Spam	X	X	X	X	X
12	Suicide and Self-Injury	☑	☑	☑	X	☑
13	Violence and Incitement	☑	☑	☑	X	☑
14	Violent and Graphic Content	☑	☑	☑	X	☑

☑ - metrics published in the report for the time period under review.

X - metrics not published in the report for the time period under review.

Metrics Reported in Community Standards Enforcement Report

[1] Prevalence

What is Prevalence

Though Meta attempts to enforce upon all violating content and activity on the platform, it is inevitable that some violating content will continue to exist on the platform as adversaries seek new ways to abuse the platform. Prevalence considers an estimated number of views of content on Facebook or Instagram and measures the estimated percentage of those views that were of violating content.

How Prevalence is Calculated

Prevalence of violating content is estimated using generated samples of content views (using *stratified* or *random* sampling methods based on the frequency on content views) from across Facebook or Instagram, manually reviewing and labeling the sampled content through human reviewers to determine whether the samples violate the community standards, and estimating the violation rate for the population. Meta calculates it as: the estimated number of views that showed violating content, divided by the estimated number of total content views on Facebook or Instagram. If the prevalence of adult nudity and sexual activity was 0.18% to 0.20%, that would mean of every 10,000 content views, 18 to 20 on average were of content that violated community standards for adult nudity and sexual activity. In certain policy areas that have very low frequency of violations (such as Terrorism and Regulated Goods), and upper bound prevalence metric indicating 'at most' prevalence values are reported.

Caveats in Measurement

The human reviewers reviewing and labeling prevalence samples are trained to follow operational guidelines based on Meta's community standard policies to determine if content is violating. While Meta has quality controls over the human review process, the people who apply labels to the samples can sometimes make mistakes, including labeling violations as non-violating or vice versa. The relative rate of these mistakes could impact the prevalence measurement. For this reason, Meta has

at least two people review every sample to ensure accuracy in the labeling, and if there is ever a disagreement, a third person acts as the tiebreaker.

The current prevalence measurement does not cover all surfaces and languages across Facebook and Instagram. It includes surfaces that contribute to more than 90% of all views on Facebook and Instagram, and samples from content in the multiple languages to generate a representative global estimate.

[2] Content Actioned

What is Content Actioned

Content Actioned measures the number of pieces of content (such as posts, photos, videos or comments) or accounts Meta took action on for going against its community standards. This metric shows the scale of Meta's enforcement activity on Facebook and Instagram. Taking action could include removing a piece of content from Facebook or Instagram, covering photos or videos that may be disturbing to some audiences with a warning, or disabling accounts.

How Content Actioned is Calculated

There are some differences in how content is counted on Facebook versus Instagram:

On Facebook, a post with no photo or video or a single photo or video counts as one piece of content. That means all of the following, if removed, would be counted as one piece of content actioned: a post with one photo, which is violating; a post with text, which is violating; and a post with text and one photo, one or both of which is violating.

When a Facebook post has multiple photos or videos, each photo or video is counted as a piece of content. For example, if two violating photos from a Facebook post with four photos are removed, it counts as two pieces of content actioned: one for each photo removed. If the entire post is removed, then the post is counted as well. For example, if a Facebook post with four photos is removed, the count will be five pieces of content actioned: one for each photo and one for the post. If only some of the attached photos and videos from a post are moved, only those pieces of content removed will be counted.

On Instagram, the whole post will be removed if it contains violating content, and this is counted as one piece of content actioned, regardless of how many photos or videos there are in the post.

If a piece of content is found to violate multiple standards, for the purposes of measuring, it will be attributed to only one primary violation. Typically, this will be the violation of the most severe standard. In other cases, Meta will ask the reviewer to make a decision about the primary reason for violation.

Every time an action is taken on a piece of content, the content is labeled with the policy it violated. When reviewers look at reports, they first select whether the material violates community standard policies or not. If they select yes, they then label with the violation type.

Caveats in Measurement

Content actioned and accounts actioned don't include instances where content is blocked or accounts are blocked from being created in the first place, as Meta does when spammers attempting to post with high frequency or the creation of a fake account are detected.

When URLs are enforced, any current or future content that contains those links will be removed.

[3] Proactive Rate

What is Proactive Rate

This metric shows the percentage of all content or accounts acted on that Meta found and flagged before users reported them to Meta. Meta uses this metric as an indicator of how effectively Meta detects violations.

How Proactive Rate is Calculated

Violating activity on Facebook and Instagram can be detected and enforced via two mechanisms:

- (1) User Reports: Facebook and Instagram users can report content that they see and believe to be inappropriate. Such content will be sent to human review to determine if the content violates Community Standard policies
- (2) Proactive Detection: Meta utilizes machine learning models and classifiers to detect violating content. Machine learning models and classifiers can score content that will either be auto-deleted or sent to human review for further violation determination. Machine learning models can also detect similarity between content and known violating content.

Proactive rate is calculated as the number of pieces of content acted on that Meta found and flagged (via proactive detection technologies) before people using Facebook or Instagram reported them, divided by the total number of pieces of content Meta took action on.

For fake accounts on Facebook, this metric is calculated as the percentage of Facebook accounts disabled for being fake that Meta found and flagged before users reported them to Meta. It's calculated as the number of disabled accounts Meta found and flagged before users reported them, divided by the total number of accounts disabled for being fake.

Caveats in Measurement

Since the metric is based on the amount of content actioned, many of the same caveats and considerations of content actions will apply.

Additionally, Meta computes proactive rate using a strict attribution of user reports to content. For example, if someone reports a Page and, while reviewing the Page, Meta identifies and act on some violating content within that Page, Meta will report that as content proactively found (unless there were specific additional user reports of it).

[4] Appealed Content

What is Appealed Content

For policy violations on Facebook, this metric measures the number of pieces of content (such as posts, photos, videos or comments) that people appeal after Meta takes action on it for going against Meta's community standard policies.

How Appealed Content is Calculated

To appeal a decision on Facebook, people select the option to "Request Review" after Meta notifies them that their content has been removed or covered with a warning. When a review is requested, Meta reviews the post again and determines whether or not it follows its Community Standards. Number of pieces of content that people "Request Review" for and Meta reviewed is counted towards appeal metrics. This metric shouldn't be interpreted as an indicator of the accuracy of decisions on content, as people may choose to appeal for many different reasons.

Caveats in Measurement

While appeals are offered for the vast majority of violation types on Facebook, Meta doesn't offer appeals for violations with extreme safety concerns, such as child exploitation imagery hence not counted in metrics. Appeal metrics measurement counts the appeals that Meta took action on and does not include appeals that were reported ('reporter appeals') but not acted on.

[5] Restored Content

What is Restored Content

For policy violations, this metric measures the number of pieces of content (such as posts, photos, videos or comments) restored after Meta originally took action on them. "Restore" implies returning content that was previously removed or removing a cover from content that was previously covered with a warning.

How Restored Content is Calculated

Content that has been previously removed, can be restored primarily for two reasons:

- (1) User appeals and determined to be non-violating through human review
- (2) Prior action (e.g. content deletion) deemed incorrect upon further review and content is not actually violating

Restore metrics include content restored in response to appeals as well as content Meta restores that wasn't directly appealed.

Team's Involved in Report Generation

The teams supporting the generation of Community Standards Enforcement Report is a cross functional team composed of individuals from within the broader Meta organization but specialize in Policy Development, Data Engineering, Software Engineering, Data Scientists and Product Design. The Community Integrity team, led by the VP of Integrity for Meta leads the development and report generation for the data shared in the Community Standards Enforcement Report.

Control Environment

Management is responsible for directing and controlling operations, and for establishing, communicating and monitoring control policies and procedures. Importance is placed on maintaining sound internal controls and the integrity and ethical values of all Meta personnel