

Compliance Matrix – NIS2 implementing acts (Reg 2024/2690)



NIS2 Implementing Acts – Technical & Methodological Requirements: Audit Checklist

auditchecklists.org

Reviewed against: NIS2 implementing acts (Reg 2024/2690) – Original 2024-10-17

Regulation leaves: 332 Article: 52 / 52 Annex: 276 / 276 Generated: 2026-05-30

Every leaf of the regulation appears below. Each is mapped to the audit-checklist question(s) that cover it, or marked *informational* where no separate audit question applies (definitions, roll-up parents, scope statements). Question references read Q<n> – open the corresponding article/clause of the checklist and locate the question by its number.

Article 1

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.1	– <i>informational only</i> – Scope/applicability statement; entity confirms class membership but no audit shall attached.

Article 2

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.2(1)	– <i>informational only</i> – Pointer to Annex; the substantive shall live in Annex §1-13.
Article NIS2-IMPL Art.2(2)	Q1
Article NIS2-IMPL Art.2(2)	Q2

Article 3

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.3(1)	Q1
Article NIS2-IMPL Art.3(1)(a)	Q2
Article NIS2-IMPL Art.3(1)(b)	Q3
Article NIS2-IMPL Art.3(1)(c)	Q4

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.3(1)(d)	Q5
Article NIS2-IMPL Art.3(1)(e)	Q6
Article NIS2-IMPL Art.3(1)(f)	Q7
Article NIS2-IMPL Art.3(1)(g)	Q8
Article NIS2-IMPL Art.3(2)	Q9
Article NIS2-IMPL Art.3(3)	Q10

Article 4

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.4	Q1

Article 5

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.5(a)	Q1
Article NIS2-IMPL Art.5(b)	Q2
Article NIS2-IMPL Art.5(c)	Q3

Article 6

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.6(a)	Q1
Article NIS2-IMPL Art.6(b)	Q2
Article NIS2-IMPL Art.6(c)	Q3

Article 7

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.7(a)	Q1
Article NIS2-IMPL Art.7(b)	Q2
Article NIS2-IMPL Art.7(c)	Q3
Article NIS2-IMPL Art.7(d)	Q4

Article 8

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.8(a)	Q1
Article NIS2-IMPL Art.8(b)	Q2
Article NIS2-IMPL Art.8(c)	Q3
Article NIS2-IMPL Art.8(d)	Q4

Article 9

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.9(a)	Q1
Article NIS2-IMPL Art.9(b)	Q2
Article NIS2-IMPL Art.9(c)	Q3
Article NIS2-IMPL Art.9(d)	Q4

Article 10

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.10(a)	Q1
Article NIS2-IMPL Art.10(b)	Q2
Article NIS2-IMPL Art.10(c)	Q3
Article NIS2-IMPL Art.10(d)	Q4

Article 11

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.11(a)	Q1
Article NIS2-IMPL Art.11(b)	Q2
Article NIS2-IMPL Art.11(c)	Q3
Article NIS2-IMPL Art.11(d)	Q4

Article 12

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.12(a)	Q1
Article NIS2-IMPL Art.12(b)	Q2
Article NIS2-IMPL Art.12(c)	Q3
Article NIS2-IMPL Art.12(d)	Q4

Article 13

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.13(a)	Q1
Article NIS2-IMPL Art.13(b)	Q2
Article NIS2-IMPL Art.13(c)	Q3
Article NIS2-IMPL Art.13(d)	Q4

Article 14

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.14(a)	Q1
Article NIS2-IMPL Art.14(b)	Q2
Article NIS2-IMPL Art.14(c)	Q3
Article NIS2-IMPL Art.14(d)	Q4
Article NIS2-IMPL Art.14(e)	Q5

Article 15

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.15	– informational only – Repeal clause; no audit hook.

Article 16

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2-IMPL Art.16	— <i>informational only</i> — <i>Procedural; binding on Member States.</i>

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Annex NIS2-IMPL Annex.1.1.1(a)	Q1
Annex NIS2-IMPL Annex.1.1.1(b)	Q2
Annex NIS2-IMPL Annex.1.1.1(c)	Q3
Annex NIS2-IMPL Annex.1.1.1(d)	Q4
Annex NIS2-IMPL Annex.1.1.1(e)	Q5
Annex NIS2-IMPL Annex.1.1.1(f)	Q6
Annex NIS2-IMPL Annex.1.1.1(g)	Q7
Annex NIS2-IMPL Annex.1.1.1(h)	Q8
Annex NIS2-IMPL Annex.1.1.1(i)	Q9
Annex NIS2-IMPL Annex.1.1.1(j)	Q10
Annex NIS2-IMPL Annex.1.1.1(k)	Q11
Annex NIS2-IMPL Annex.1.1.2	Q12
Annex NIS2-IMPL Annex.1.2.1	Q13
Annex NIS2-IMPL Annex.1.2.2	Q14
Annex NIS2-IMPL Annex.1.2.3	Q15
Annex NIS2-IMPL Annex.1.2.4	Q16
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Annex NIS2-IMPL Annex.1.2.6	Q18

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Annex NIS2-IMPL Annex.2.1.2(b)	Q4
Annex NIS2-IMPL Annex.2.1.2(c)	Q5
Annex NIS2-IMPL Annex.2.1.2(d)	Q6
Annex NIS2-IMPL Annex.2.1.2(e)	Q7
Annex NIS2-IMPL Annex.2.1.2(f)	Q8
Annex NIS2-IMPL Annex.2.1.2(g)	Q9
Annex NIS2-IMPL Annex.2.1.2(h)	Q10
Annex NIS2-IMPL Annex.2.1.2(i)	Q11
Annex NIS2-IMPL Annex.2.1.2(j)	Q12
Annex NIS2-IMPL Annex.2.1.3	Q13
Annex NIS2-IMPL Annex.2.1.4	Q14
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Annex NIS2-IMPL Annex.2.2.3	Q17
Annex NIS2-IMPL Annex.2.3.1	Q18
Annex NIS2-IMPL Annex.2.3.2	Q19
Annex NIS2-IMPL Annex.2.3.3	Q20
Annex NIS2-IMPL Annex.2.3.4	Q21

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Annex NIS2-IMPL Annex.3.1.2	Q2
Annex NIS2-IMPL Annex.3.1.2(a)	Q3
Annex NIS2-IMPL Annex.3.1.2(b)	Q4
Annex NIS2-IMPL Annex.3.1.2(c)	Q5
Annex NIS2-IMPL Annex.3.1.2(d)	Q6

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Annex NIS2-IMPL Annex.3.1.3	Q7
Annex NIS2-IMPL Annex.3.2.1	Q8
Annex NIS2-IMPL Annex.3.2.2	Q9
Annex NIS2-IMPL Annex.3.2.3	Q10
Annex NIS2-IMPL Annex.3.2.3	Q11
Annex NIS2-IMPL Annex.3.2.4	Q12
Annex NIS2-IMPL Annex.3.2.5	Q13
Annex NIS2-IMPL Annex.3.2.6	Q14
Annex NIS2-IMPL Annex.3.2.7	Q15
Annex NIS2-IMPL Annex.3.3.1	Q16
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Annex NIS2-IMPL Annex.3.5.4	Q30
Annex NIS2-IMPL Annex.3.5.5	Q31
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Annex NIS2-IMPL Annex.3.6.2	Q33
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Annex NIS2-IMPL Annex.4.1.2	Q2
Annex NIS2-IMPL Annex.4.1.3	Q3
Annex NIS2-IMPL Annex.4.1.4	Q4
Annex NIS2-IMPL Annex.4.2.1	Q5
Annex NIS2-IMPL Annex.4.2.2	Q6
Annex NIS2-IMPL Annex.4.2.3	Q7
Annex NIS2-IMPL Annex.4.2.4	Q8
Annex NIS2-IMPL Annex.4.2.5	Q9
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Annex NIS2-IMPL Annex.4.3.3	Q15
Annex NIS2-IMPL Annex.4.3.4	Q16

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Annex NIS2-IMPL Annex.5.1.3	Q3
Annex NIS2-IMPL Annex.5.1.4	Q4
Annex NIS2-IMPL Annex.5.1.5	Q5
Annex NIS2-IMPL Annex.5.1.6	Q6
Annex NIS2-IMPL Annex.5.1.7(a)	Q7
Annex NIS2-IMPL Annex.5.1.7(b)	Q8

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Annex NIS2-IMPL Annex.5.1.7(c)	Q9
Annex NIS2-IMPL Annex.5.1.7(d)	Q10
Annex NIS2-IMPL Annex.5.2	Q11

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REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Annex NIS2-IMPL Annex.6.1.1	Q1
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Annex NIS2-IMPL Annex.6.1.2(b)	Q3
Annex NIS2-IMPL Annex.6.1.2(c)	Q4
Annex NIS2-IMPL Annex.6.1.2(d)	Q5
Annex NIS2-IMPL Annex.6.1.2(e)	Q6
Annex NIS2-IMPL Annex.6.1.2(f)	Q7
Annex NIS2-IMPL Annex.6.1.3	Q8
Annex NIS2-IMPL Annex.6.2.1	Q9
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Annex NIS2-IMPL Annex.6.2.2(b)	Q11
Annex NIS2-IMPL Annex.6.2.2(c)	Q12
Annex NIS2-IMPL Annex.6.2.2(d)	Q13
Annex NIS2-IMPL Annex.6.2.2(e)	Q14
Annex NIS2-IMPL Annex.6.2.2(f)	Q15
Annex NIS2-IMPL Annex.6.2.3	Q16
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Annex NIS2-IMPL Annex.6.3.1	Q18
Annex NIS2-IMPL Annex.6.3.2(a)	Q19
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Annex NIS2-IMPL Annex.6.3.3	Q21
Annex NIS2-IMPL Annex.6.4.1	Q22

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
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Annex NIS2-IMPL Annex.6.4.3	Q24
Annex NIS2-IMPL Annex.6.4.4	Q25
Annex NIS2-IMPL Annex.6.5.1	Q26
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REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
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REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
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REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
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Annex NIS2-IMPL Annex.8.2.1	Q4
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Annex NIS2-IMPL Annex.8.2.3	Q6
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Annex NIS2-IMPL Annex.8.2.5	Q8

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REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
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Annex §10

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
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REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
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Annex NIS2-IMPL Annex.13.3.3	Q19