

Compliance Matrix – NIS2

NIS2 — Network and Information Security Directive: Audit Checklist



auditchecklists.org

Reviewed against: NIS2 — Original 2022-12-14

Regulation leaves: 48 Article: 46 / 46 Generated: 2026-05-31

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 20

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2 Art.20(1)	Q1
Article NIS2 Art.20(1)	Q2
Article NIS2 Art.20(1)	— <i>informational only</i> — <i>Liability rule directed at Member States / national law; surfaces in audit only via Art. 32(6) accountability question.</i>
Article NIS2 Art.20(2)	Q3
Article NIS2 Art.20(2)	Q4

Article 21

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2 Art.21(1)	Q1
Article NIS2 Art.21(1)	Q2
Article NIS2 Art.21(1)	Q3
Article NIS2 Art.21(2)	Q4
Article NIS2 Art.21(2)(a)	Q5
Article NIS2 Art.21(2)(b)	Q6
Article NIS2 Art.21(2)(c)	Q7

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2 Art.21(2)(d)	Q8
Article NIS2 Art.21(2)(e)	Q9
Article NIS2 Art.21(2)(f)	Q10
Article NIS2 Art.21(2)(g)	Q11
Article NIS2 Art.21(2)(h)	Q12
Article NIS2 Art.21(2)(i)	Q13
Article NIS2 Art.21(2)(j)	Q14
Article NIS2 Art.21(3)	Q15
Article NIS2 Art.21(3)	Q16
Article NIS2 Art.21(4)	Q17
Article NIS2 Art.21(5)	– <i>informational only</i> – <i>Commission/sector-specific implementing-act framework (Reg 2024/2690 etc.); entity-side technical detail lives in the nis2-impl Part.</i>

Article 23

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2 Art.23(1)	Q1
Article NIS2 Art.23(1)	Q2
Article NIS2 Art.23(1)	Q3
Article NIS2 Art.23(2)	Q4
Article NIS2 Art.23(3)	Q5
Article NIS2 Art.23(4)(a)	Q6
Article NIS2 Art.23(4)(b)	Q7
Article NIS2 Art.23(4)(c)	Q8
Article NIS2 Art.23(4)(d)	Q9
Article NIS2 Art.23(4)(d)–i	Q10
Article NIS2 Art.23(4)(d)–ii	Q11

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2 Art.23(4)(d)-iii	Q12
Article NIS2 Art.23(4)(d)-iv	Q13
Article NIS2 Art.23(4)(e)	Q14
Article NIS2 Art.23(4)	Q15

Article 26

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2 Art.26(3)	Q1

Article 27

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2 Art.27(2)	Q1
Article NIS2 Art.27(2)(a)	Q2
Article NIS2 Art.27(2)(b)	Q3
Article NIS2 Art.27(2)(c)	Q4
Article NIS2 Art.27(2)(d)	Q5
Article NIS2 Art.27(2)(e)	Q6
Article NIS2 Art.27(2)(f)	Q7
Article NIS2 Art.27(3)	Q8

Article 32

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article NIS2 Art.32(6)	Q1