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U1 INTRODUCTION

The following sections detail the records that you must keep for every issue in order to verify your circulation claim. These are in addition to records required for specific circulation categories.

U2 DOCUMENTS REQUIRED FOR ALL ISSUES

You must maintain records on an issue specific basis - transactional accounting is not allowed. You must base your ABC claim and ensure that all records are based on a full count of all copies, not a sample.

U2.1 Print/production

Full issue by issue details of all copies delivered or produced by the printer, whether in-house or not, for all issues of the publication distributed during the audit period must be available. This includes invoices, purchase ledger accounts, bank statements, print orders, paper consumption records etc. All invoices from printers must clearly state the publication's name and issue identifier.

U2.2 Despatch

Full issue by issue details of the exact numbers despatched by whatever means for every issue distributed during the audit period must be available. Records must distinguish between UK & Republic of Ireland and other countries.

U2.3 Publication

One copy of every issue of the publication distributed during the period, including different editions. Alternative methods of retaining copies of the publication may be permitted if written approval is obtained from us (e.g. electronic copy of editions of the publication).

U2.4 Issue by issue worksheet

An issue by issue worksheet, breaking down your ABC claim by circulation type must always be available.

U3 ACCESS TO RECORDS AND DOCUMENTATION

- You must give us and your Circulation Auditor full and unrestricted access to all documentation and financial records that support your circulation claim.

- You must ensure that we and your Circulation Auditor (if applicable) has full and unrestricted access to all records of third parties involved in the circulation of the publication (e.g. mailing houses, distributors, computer bureaux etc). If this access is refused it may not be possible to issue a certificate or verify the circulation claim.
- You must ensure all records are available for inspection or audit as detailed in the ABC Byelaws (see appendix 1).

U4 RETENTION OF RECORDS

- You will need to retain and make available for audit all records required to support your circulation claim, including third-party records (financial and otherwise).
- These records must be retained until the ABC certificate is received for the subsequent corresponding audit period (or where publications are audited by ABC audit staff until the audit of the subsequent corresponding audit period is complete). In other words the records for Jan-June should be kept until you have received your certificate for the following Jan-June period.
- If you devise viable and auditable alternative means of maintaining this information other than that given in the rules and guidance notes you must submit the scheme to us for approval before utilising the scheme and before including the resultant circulation in the ABC Return.