



Setting the standard

Reporting Standards

**Republic of Ireland
Free Letterbox Delivery**

Version 2 2011

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A1 THE ROLE AND PURPOSE OF ABC

ABC was founded by advertisers and advertising agencies:

- To provide buyers of advertising space with a benchmark, to help them choose between competing media; and
- To provide media owners with an effective promotional tool.

This is achieved through industry-agreed standards of auditing and record keeping, which lead to the universally recognised ABC certification.

A2 BENEFITS OF ABC CERTIFICATION

An ABC Certificate is full of valuable information for media buyers and media owners. For media buyers, it offers accurate, comparable data to be used when making buying decisions.

For media owners it is an effective sales tool for attracting advertising, because it provides the added credibility that their distribution claims have been independently audited to industry agreed standards.

This rulebook details the standards and requirements to which all ABC audited Republic of Ireland Free Letterbox Delivery publications must adhere, in order to achieve ABC certification. It is the common application of these standards and requirements that gives a true and fair view of the distributions of all ABC ROI free letterbox delivery publications.

A3 DEFINITION AND REPORTING OF ROI FREE LETTERBOX DELIVERY PUBLICATIONS

- A publication will report in the ROI Free Letterbox Delivery sector if it meets the following definition:

‘A print publication which publishes the majority of its distribution in the Republic of Ireland.’

- Sunday publications are treated as weekly for the purposes of these reporting standards.

A4 USING THE RULEBOOK

- The rulebook is split into sections (A, B etc), each section dealing with either a type of distribution or other aspect of the ABC figures or auditing process. The ‘missing’ alphabetical sections are intentional and represent sections available in the UK Reporting Standards that are not applicable to ROI titles.
- The rulebook is written as if the primary user is the ABC member publisher. Therefore the terms ‘you’ and ‘we’ should be read as follows:

‘You’ = The ABC member publisher or their staff

‘We’ = ABC

A5 HOW THE REPORTING STANDARDS ARE DEVELOPED AND CHANGED

- The needs of ABC members, and the industry as a whole, change constantly. In order to meet those needs and stay abreast of industry developments, the reporting standards are continuously evolving. It is the industry itself, via the work of the ABC Irish (ROI) Council that sets the ROI Free Letterbox Delivery reporting standards.
- The Irish (ROI) Council includes media owners, advertisers and agencies and meets regularly to devise and revise reporting standards as needed by the industry. If you would like the ROI Council to consider any aspect of these reporting standards please contact us or a member of the ROI Council.
- We will inform you of rule changes and update the Reporting Standards on our website www.abc.org.uk. We advise you regularly check our website to ensure you are using the latest rule book.

A6 YOUR RESPONSIBILITIES AS AN ABC MEMBER

As a member of ABC you must comply with the ABC Reporting Standards and ABC Byelaws. It is important you read and understand these documents.

The ABC Byelaws include important information such as the availability of records for audit, how you publicise distribution data, payment of ABC fees, and changes to a Publication’s ABC status. You can find the ABC Byelaws in Appendix 1 of this document.

A7 FURTHER INFORMATION

You can find more information about ABC, including the rulebooks, details of rule changes, distribution data and marketing support material, on our website www.abc.org.uk.)

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FREE LETTERBOX DELIVERY

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K1 LETTERBOX DELIVERY - INTRODUCTION

This category is where you can claim single copies delivered to individual letterboxes (note: multiple copies to a common letterbox are not allowed).

Whether you use your own distributors or employ a contract distribution company to deliver the publication, you are responsible for making sure that:

- All the records required to support your distribution claim are retained, including those detailed in these rules
- These records are available for audit/inspection.

K2 DEFINING THE DISTRIBUTION AREA

You must keep up to date records for each and every round. The records must detail the addresses that you plan to deliver to

The records must:

- Clearly define the boundaries of the distribution area
- Identify which postcode sectors are covered
- Identify any areas within the boundaries that are not delivered to
- Detail the streets and roads covered by individual distribution rounds and any exceptions.
- Not include any rounds greater than 500 copies (1,250 if the publication is published less frequently than fortnightly)
- Contain instructions to identify any households within the round that are not to be delivered to
- Allow the distribution rounds to be referenced to the appropriate pay records
- Be updated within a month of any change to the distribution area, postcodes covered or distribution rounds. The dates and detail of any changes to rounds must be recorded.

K2.1 Rotational/intermittent delivery

- You must deliver to all rounds on a regular basis
- It is accepted that there will be some change in the gross distribution between issues. However you cannot include in your free letterbox delivery claim any rounds where planned rotational or planned intermittent delivery has occurred during the audit period (note: rounds uncovered due to unavailability of distributors are not deemed to be intermittent).

K3 METHODS OF DISTRIBUTION

You may deliver your publication using distributors, teams or a contract distribution company.

SECTION K – FREE LETTERBOX DELIVERY [cont.]

K3.1 Distributors

A distributor is a named individual who is allocated a round or rounds and delivers the publication in person.

You must keep:

- a list of the names and addresses of all distributors involved in the delivery of each issue, that identifies for each distributor:
 - The rounds they have covered
 - The number of copies they have delivered
 - The amount(s) they have been paid
 - The method of payment
- Financial records that support individual and total payments to each distributor (for example purchase ledger records and bank statements). In addition:
 - Cash payments must be evidenced by a signature of the person handing the payment over (e.g. Driver, Team Leader)
 - Payments for leaflet deliveries and other expenses must be shown separately

K3.2 Teams

A team is two or more people who deliver the publication under the control of a Team Leader.

Teams are used to deliver to a group of rounds which have not been allocated an identifiable distributor.

You must:

- Verify the identity of new Team Leaders by getting them to supply a signed statement that includes their name and address, together with other supporting documentation (*for example National Insurance number, utility bill, driving licence etc*)
- Identify for each issue those rounds delivered by teams
- For each issue:
 - Keep a list of the names and addresses of team leaders and team members
 - The rounds they have covered
 - The total papers delivered
 - The amount(s) they have been paid
- Review the allocation of rounds to ensure the claimed distribution by team members is achievable, taking into account the pagination of the publication as well as the quantity scheduled to be delivered. As a guide, it is considered possible for a distributor to deliver approximately 100 publications in an hour.
- Have financial records (for example purchase ledger records, invoices and bank statements) that show you have paid for the team deliveries

K3.3 Contract distributors

- A contract distributor is an external company that you have contracted to deliver the publication

- If you use a contract distribution company that is a subsidiary or associated company of your company (or your publishing group) then this section does not apply
- If you contract out the distribution it is still your responsibility to report the distribution figures and make sure the required records to support the distribution claim are available (whether at your offices or those of your contractor). We will not allow any concessions to the free letterbox delivery rules because of a failure on the part of your contractor to comply with their requirements.

Up to December 2011*:

- The requirements detailed in section K2 and K3 (defining the distribution area, distributors and team delivery) are the same where a contract distributor is used. In addition you must be able to provide invoices from the contract distributor and evidence that these have been paid
- The contract distributor's invoices must detail:
 - Gross distribution for the issue delivered
 - Rate per thousand charged for distribution
 - The pagination of the issue delivered
 - Any other distribution than letterbox delivery
 - Any special instructions
 - Disallowed copies from previous issue(s)
 - Charges or credits for leaflet distribution

***From January 2012 the requirements detailed in the above two shaded bullet points are replaced with the following two bullet points. However you may optionally use these two new bullet points in place of those above from July 2011:**

- The requirements detailed in section K2 (defining the distribution area) are the same where a contract distributor is used. In addition you must be able to provide invoices from the contract distributor and evidence that these have been paid
- The contract distributor's invoices must detail:
 - The name and issue of the publication delivered
 - Date(s) of distribution
 - The number of single copies delivered via door to door
 - The rounds covered (this can be an attached schedule)
 - The number of copies delivered by other means (e.g. bulk, publisher copies etc)
 - Any special instructions
- The requirements detailed in section K2 and K3 (defining the distribution area, distributors and team delivery) are the same where a contract distributor is used. In addition you must be able to provide invoices from the contract distributor and evidence that these have been paid

SECTION K – FREE LETTERBOX DELIVERY [cont.]

- The contract distributor's invoices must detail:
 - Gross distribution for the issue delivered
 - Rate per thousand charged for distribution
 - The pagination of the issue delivered
 - Any other distribution than letterbox delivery
 - Any special instructions
 - Disallowed copies from previous issue(s)
 - Charges or credits for leaflet distribution
- Any relevant comments made by the respondent
- A section to record disallowed copies
- Name and signature of your Back Check researcher

- An invalid back check will be one where:
 - No name has been recorded
 - No response has been recorded
 - No address has been recorded
 - No telephone number recorded (telephone back checking only)
 - The back check has not been carried out and recorded in accordance with these rules

BACK CHECKING

K4 INTRODUCTION

You must carry out research on the distribution of each issue in order to:

- provide evidence that the publication is delivered as scheduled and paid for
- identify any failure in the planned distribution and remove from the free letterbox delivery claim the number of copies suspected not to have been delivered.

This research is known as 'Back Checking' and involves contacting individuals at addresses to check whether the publication was delivered.

Whether you use your own staff or employ someone else to carry out Back Checking, you are responsible for ensuring:

- The Back Checking is carried out as detailed in these Reporting Standards
- The required records will be available for audit/inspection.

K5 HOW MUST BACK CHECKS BE RECORDED?

The individual carrying out your Back Check research must record the results and associated information on a Back Check form

- You must use separate Back Check forms for each publication and for each issue.
- A Back Check form must contain the following information:
 - Publication name and issue date
 - Defined distribution area by postcode sector
 - Round number of the address tested
 - The date the Back Checking was carried out
 - The respondent's name and address
 - The respondent's telephone number, for Back Checking carried out by telephone
 - The respondent's signature (if possible), for Back Checking carried out by face to face contact
 - The respondent's response to the question about whether they received the last issue of the publication

K6 WHEN MUST BACK CHECKS BE COMPLETED AND SIGNED OFF?

- Back Checks must be completed by the person carrying out the back checking before the next issue is distributed. The purpose of this is to ensure that it is clear which issue is being researched (i.e. the latest).
 - For publications published more frequently than once a month this means you should ensure back check forms are completed, returned to the distribution controller and signed as complete within 5 working days or before the next issue is distributed whichever is the sooner. If you do not you will be required to provide additional evidence that the back checking was completed within the required timescale.
 - For publications published less frequently than once a month, they must be completed, returned to the distribution controller and signed as complete within 30 days of the end of the distribution period
- Upon receiving completed back check forms the distribution controller or your agent must:
 - record the date received on each form
 - check each form has been correctly completed and signed by the individual who carried out the Back Checks
 - Sign the form to record you have agreed it is complete.

K7 WHO CAN CARRY OUT BACK CHECKS?

- Anybody can Back Check a round (including distributors, supervisors or area agents), as long as they personally did not physically deliver any copies on that round.
- In the case of team delivery, the Back Checking must be carried out by someone outside of the team (and not the Team Leader).

SECTION K – FREE LETTERBOX DELIVERY [cont.]

K8 HOW ARE BACK CHECKS CARRIED OUT?

You must carry out Back Checking either by:

- Face to face contact (i.e. knocking on doors)
- Telephone – controlled selection
- Telephone – random selection

See below for further details.

K9 FACE TO FACE BACK CHECKING

K9.1 How they are carried out

The individual carrying out your Back Checking must:

- Visit the rounds to be Back Checked in person
- Select a spread of addresses to be Back Checked throughout the round.
- Not select an address that was Back Checked on the previous Back Check cycle (therefore you must make this information available to them before they start)
- Visit the selected addresses and speak to an individual at each address. If there is no answer they must move on to a nearby address.
- Ask the individual and record on the Back Check form:
 - their name
 - whether they received the last issue of the publication
 - Any relevant comments made concerning the distribution

It is best practice to request the individual sign against their response (although not mandatory).

K9.2 How many back checks must be carried out?

- We set a minimum number of addresses that you must Back Check on each issue. This is calculated from a set percentage of the issue's gross distribution, depending on your publication's publishing frequency:
 - Daily, Weekly or Fortnightly = 0.5%
 - Monthly = 1%
 - Lesser Frequency = 2%

For example: For a weekly publication whose gross distribution is 35,203 for a week, you would have to carry out at least $35,203 \times 0.005 = 176$ Back Checks for that week.

Note:

- 1) Only Back Checks that have been carried out in accordance with these rules, and where a yes or no response has been obtained count towards this required number of Back Checks
- 2) 'Don't know/unsure' responses that you decide to treat as a non-response and sample again, do not count towards this required minimum of Back Checks

- 3) Only Back Checks to addresses within the publication's distribution area count towards the required number of Back Checks. You must have a system in place to identify and exclude calls to areas outside the publication's delivery area.
- 4) The number of effective back checks carried out (i.e. where a yes or no response is obtained) in each round must be at least 2% of the round's gross distribution. [Note: If the calculated number of required responses is not a whole number then you may round down the number required. For example: If a round has 180 houses then you must obtain responses for at least $180 \times 2\% = 3.6$ responses. You may therefore round this down to 3 required responses.]

If you do not achieve the minimum required number of Back Checks you may supplement these by telephone back checking. This must not be a routine occurrence and must be completed within the 5 day deadline applied to routine back checking.

- 5) You are advised to carry out slightly more Back Checks than the required minimum in case some Back Checks are subsequently found to be invalid.
- You must also ensure that each round in the distribution schedule is tested at least once within every given cycle, determined by your publication's publishing frequency as follows:

Daily	= every 16 issues
Weekly, Fortnightly	= every 8 issues
Monthly	= every 4 issues
Lesser frequencies	= every issue

For example: For a weekly publication you must Back Check every round at least every 8 issues.

Note: You must maintain records that show the weeks/issues in which each round is Back Checked and how the whole distribution area is systematically checked.

K9.3 What if you do not carry out enough Back Checks?

- You might not carry out enough back checks either because you identify that a number of back checks don't count because they have not been carried out according to the rules (invalid), or because you didn't make enough calls in the first place

SECTION K – FREE LETTERBOX DELIVERY [cont.]

- You should have a consistent policy on how you will deal with invalid Back Checks identified at the time the checking is carried out, either:

a) to treat them as 'no' responses in which case they (and any associated bracketing calls) will count towards the required minimum number of Back Checks;

OR

b) to treat them as non-responses in which case they do not count towards the required minimum number of Back Checks

- If you do not carry out the minimum required number of Back Checks as detailed above you must deduct copies from your free letterbox delivery claim.
- In the case of (a) above you must calculate the copies to be deducted in accordance with the treatment of 'no' responses and bracketing in sections K12 and K13.
- In the case of (b) above, or where you simply make insufficient calls in the first place you must deduct copies from your gross distribution in proportion to the shortfall from the required minimum number of Back Checks.

For example:

If the required minimum number of Back Checks is 0.5% of gross distribution, and the actual number of valid Back Checks you complete is 0.45% of the gross distribution, this means you have only carried out 90% of the required number (0.45/0.5).

This means you have a shortfall of 10%, and so you must deduct 10% of the gross distribution of that issue from your free letterbox delivery claim.

K10 TELEPHONE BACK CHECKING - CONTROLLED

K10.1 How they are carried out

The individual carrying out your Back Checking must: Select a spread of addresses to be Back Checked throughout the round.

- Not select an address that was Back Checked on the previous Back Check cycle (therefore you must make this information available to them before they start). The only exception to this is where the telephone number database you are using has insufficient telephone numbers in a round
- Call the selected addresses and speak to an individual at each address. If there is no answer they must move on to another address.
- Ask the individual and record on the Back Check form:

- their name (and confirm the address)
- whether they received the last issue of the publication
- Any relevant comments made concerning the distribution

K10.2 Back checking – telephone number database

When carrying out Back Checks by telephone you must ensure the telephone number database you are using:

- Covers every delivery round in the area you are Back Checking
- Has not had any numbers within the publication's distribution area artificially suppressed
- Contains a minimum number of usable telephone numbers that is equal to or greater than 25% of the publication's gross distribution and for each round at least 3% of the gross distribution. [Note: If the calculated number of required usable telephone numbers for a round is not a whole number then you may round down the number required. For example if a round has 195 houses then the telephone database must contain at least $195 \times 3\% = 5.85$ usable numbers. This may be rounded down, so 5 usable numbers are required for that round.].

Note 1:

You must check the 25% and 3% usable number requirements (as noted above) at least 4 times a year as follows:

- a) In May – this will enable you to identify if you have the required level of usable telephone numbers or not in advance of the July to December audit period and therefore give you time to put this right before the start of the next audit period in July
- b) For the last issue in the January to June audit period:
 - If you do have the required level of usable numbers then you may use this database for telephone back checking in the subsequent July to December audit period
 - If you do not have the required level of usable numbers at this point then refer to note 2 below.
 - The percentage of usable numbers across the whole telephone database for this issue must be submitted to ABC
- c) In October – this will enable you to identify if you have the required level of usable telephone numbers or not in advance of the January to June audit period and therefore give you time to put this right before the start of the next audit period in January

SECTION K – FREE LETTERBOX DELIVERY [cont.]

- d) For the last issue in the July to December audit period
- If you do have the required level of usable numbers then you may use this database for telephone back checking in the subsequent January to June audit period
 - If you do not have the required level of usable numbers at this point then refer to note 2 below.
 - The percentage of usable numbers across the whole telephone database for this issue must be submitted to ABC

Note 2:

In the event that you do not have the required level of usable numbers per b or d above then you may choose to not use the database at all for the following audit period and carry out back checking using the face to face method. It may be that you can still use part of the telephone database for telephone back checking – if you wish to consider you must examine the following criteria:

- a) If you have any rounds for which you do not have the required 3% level of useable numbers these cannot be tested by telephone and must be tested by the face to face method
- b) Across all the remaining rounds that do meet the 3% level of usable numbers requirement you must test that you have usable numbers for 25% of the gross distribution for this combined area.
- If you do, then you may use the telephone data base for back checking to these rounds
 - If you do not then you must either:
 - i) conduct the back checking for all of these rounds by the face to face method; or
 - ii) split your distribution area into two distinct parts; one part which has the required 25% level of useable telephone numbers and so can be back checked by telephone and the remainder which doesn't and so must be back checked using the face to face method.

If you split your distribution area then you must keep distinct records for each part

- Is refreshed on a regular basis and as Back Checking is completed. Where the database is fixed, it must be comprehensively updated or replaced at least every two years.
 - You can include mobile telephone numbers in the database as long as you have third-party evidence that the mobile telephone number is connected with a person living at the address. Note: Only one

telephone number per address counts towards the required number of available telephone numbers in the telephone database stipulated above

- Contains written records or date tags to provide auditable evidence that the database has been refreshed, updated or replaced as appropriate.

Note: If the above requirements are not met for particular rounds you must instead carry out face to face Back Checking on those rounds, or deduct them from your free letterbox delivery claim.

K10.3 How many back checks must be carried out?

- We set a minimum number of addresses that you must Back Check on each issue. This is calculated from a set percentage of the issue's gross distribution, depending on your publication's publishing frequency:
 - Daily, Weekly or Fortnightly = 0.5%
 - Monthly = 1%
 - Lesser Frequency = 2%

For example: For a weekly publication whose gross distribution is 35,203 for a week, you would have to carry out at least $35,203 \times 0.005 = 176$ Back Checks for that week.

Note:

- 1) Only Back Checks that have been carried out in accordance with these rules, and where a yes or no response has been obtained count towards this required number of Back Checks
- 2) 'Don't know/unsure' responses that you decide to treat as a non-response and sample again, do not count towards this required minimum of Back Checks
- 3) Only Back Checks to addresses within the publication's distribution area count towards the required number of Back Checks. You must have a system in place to identify and exclude calls to areas outside the publication's delivery area.
- 4) The number of effective back checks carried out (i.e. where a yes or no response is obtained) in each round must be at least 2% of the round's gross distribution. If a minimum of 2% is not achieved, then the whole round must instead be back checked by the face to face method. [Note: If the calculated number of required responses is not a whole number then you may round down the number required. For example: If a round has 180 houses then you must obtain responses for at least $180 \times 2\% = 3.6$ responses. You may therefore round this down to 3 required responses.]
- 5) You are advised to carry out slightly more Back Checks than the required minimum in case some Back Checks are subsequently found to be invalid.

SECTION K – FREE LETTERBOX DELIVERY [cont.]

- You must also ensure that each round in the distribution schedule is tested at least once within every given cycle, determined by your publication's publishing frequency as follows:

Daily	= every 16 issues
Weekly, Fortnightly	= every 8 issues
Monthly	= every 4 issues
Lesser frequencies	= every issue

For example: For a weekly publication you must Back Check every round at least every 8 issues.

Note: You must maintain records that show the weeks/issues in which each round is Back Checked and how the whole distribution area is systematically checked.

K10.4 What if you do not carry out enough Back Checks?

- You might not carry out enough back checks either because you identify that a number of back checks don't count because they have not been carried out according to the rules (invalid), or because you didn't make enough calls in the first place
- You should have a consistent policy on how you will deal with invalid Back Checks identified at the time the checking is carried out, either:
 - to treat them as 'no' responses in which case they (and any associated bracketing calls) will count towards the required minimum number of Back Checks;

OR

 - to treat them as non-responses in which case they do not count towards the required minimum number of Back Checks
- If you do not carry out the minimum required number of Back Checks as detailed above you must deduct copies from your free letterbox delivery claim.
- In the case of (a) above you must calculate the copies to be deducted in accordance with the treatment of 'no' responses and bracketing in sections K12 and K13.
- In the case of (b) above, or where you simply make insufficient calls in the first place you must deduct copies from your gross distribution in proportion to the shortfall from the required minimum number of Back Checks.

*For example:
If the required minimum number of Back Checks is 0.5% of gross distribution, and the actual number of*

valid Back Checks you complete is 0.45% of the gross distribution, this means you have only carried out 90% of the required number (0.45/0.5).

This means you have a shortfall of 10%, and so you must deduct 10% of the gross distribution of that issue from your free letterbox delivery claim.

K11 TELEPHONE BACK CHECKING – RANDOM

K11.1 How they are carried out

The individual carrying out your Back Checking must:

- Use an ABC approved system of selecting addresses with telephone numbers on a random basis from across the entire distribution area. *For example: This could be a computerized random selection program, or another form of selection from a database sorted by surname or first name (but not street name) that approximates a random selection.*
- Call the selected addresses and speak to an individual at each address. If there is no answer they must move on to another address.
- Ask the individual and record on the Back Check form:
 - their name
 - whether they received the last issue of the publication
 - Any relevant comments made concerning the distribution

K11.2 Back checking – telephone number database

When carrying out Back Checks by telephone you must ensure the telephone number database you are using:

- Covers every delivery round in the area you are Back Checking
- Has not had any numbers within the publication's distribution area artificially suppressed
- Contains a minimum number of usable telephone numbers that is equal to or greater than 25% of the publication's gross distribution and for each round at least 3% of the gross distribution.

Note 1:

You must check the 25% and 3% usable number requirements (as noted above) at least 4 times a year as follows:

- In May – this will enable you to identify if you have the required level of usable telephone numbers or not in advance of the July to December audit period and therefore give you time to put this right before the start of the next audit period in July

SECTION K – FREE LETTERBOX DELIVERY [cont.]

- b) For the last issue in the January to June audit period:
- If you do have the required level of usable numbers then you may use this database for telephone back checking in the subsequent July to December audit period
 - If you do not have the required level of usable numbers at this point then refer to note 2 below.
 - The percentage of usable numbers across the whole telephone database for this issue must be submitted to ABC
- c) In October – this will enable you to identify if you have the required level of usable telephone numbers or not in advance of the January to June audit period and therefore give you time to put this right before the start of the next audit period in January
- d) For the last issue in the July to December audit period
- If you do have the required level of usable numbers then you may use this database for telephone back checking in the subsequent January to June audit period
 - If you do not have the required level of usable numbers at this point then refer to note 2 below.
 - The percentage of usable numbers across the whole telephone database for this issue must be submitted to ABC

Note 2:

In the event that you do not have the required level of usable numbers per b or d above then you may choose to not use the database at all for the following audit period and carry out back checking using the face to face method. It may be that you can still use part of the telephone database for telephone back checking – if you wish to consider you must examine the following criteria:

- a) If you have any rounds for which you do not have the required 3% level of useable numbers these cannot be tested by telephone and must be tested by the face to face method
- b) Across all the remaining rounds that do meet the 3% level of usable numbers requirement you must test that you have usable numbers for 25% of the gross distribution for this combined area.
- If you do, then you may use the telephone data base for back checking to these rounds
 - If you do not then you must either:

- i) conduct the back checking for all of these rounds by the face to face method; or
- ii) split your distribution area into two distinct parts; one part which has the required 25% level of useable telephone numbers and so can be back checked by telephone and the remainder which doesn't and so must be back checked using the face to face method If you split your distribution area then you must keep distinct records for each part.

- Is refreshed on a regular basis and as Back Checking is completed. Where the database is fixed, it must be comprehensively updated or replaced at least every two years.
 - You can include mobile telephone numbers in the database as long as you have third-party evidence that the mobile telephone number is connected with a person living at the address. Note: Only one telephone number per address counts towards the required number of available telephone numbers in the telephone database stipulated above
- Contains written records or date tags to provide auditable evidence that the database has been refreshed, updated or replaced as appropriate.

Note: If the above requirements are not met for particular rounds you must instead carry out face to face Back Checking on those rounds, or deduct them from your free letterbox delivery claim.

K11.3 How many back checks must be carried out?

- We set a minimum number of addresses that you must Back Check on each issue. This is calculated from a set percentage of the issue's gross distribution, depending on your publication's publishing frequency:

- Daily or Fortnightly	= 0.5%
- Weekly	= 0.25%*
- Monthly	= 1%
- Lesser Frequency	= 2%

For example: For a weekly publication whose gross distribution is 35,203 for a week, you would have to carry out at least $35,203 \times 0.0025 = 88$ Back Checks for that week.

Note:

- 1) Only Back Checks that have been carried out in accordance with these rules, and where a yes or no response has been obtained count towards this required number of Back Checks
- 2) *For weekly publications bracketing calls cannot be counted towards the 0.25% (i.e. must be in addition to this level)

SECTION K – FREE LETTERBOX DELIVERY [cont.]

- 3) 'Don't know/unsure' responses that you decide to treat as a non-response and sample again, do not count towards this required minimum of Back Checks
- 4) Only Back Checks to addresses within the publication's distribution area count towards the required number of Back Checks. You must have a system in place to identify and exclude calls to areas outside the publication's delivery area.
- 5) You are advised to carry out slightly more Back Checks than the required minimum in case some Back Checks are subsequently found to be invalid.

This means you have a shortfall of 10%, and so you must deduct 10% of the gross distribution of that issue from your free letterbox delivery claim.

K11.4 What if you do not carry out enough Back Checks?

- You might not carry out enough back checks either because you identify that a number of back checks don't count because they have not been carried out according to the rules (invalid), or because you didn't make enough calls in the first place
- You should have a consistent policy on how you will deal with invalid Back Checks identified at the time the checking is carried out, either:
 - a) to treat them as 'no' responses in which case they (and any associated bracketing calls*) will count towards the required minimum number of Back Checks; *[except for weekly publications – see K11.3, point (2) above]

OR

- b) to treat them as non-responses in which case they do not count towards the required minimum number of Back Checks
- If you do not carry out the minimum required number of Back Checks as detailed above you must deduct copies from your free letterbox delivery claim.
 - In the case of (a) above you must calculate the copies to be deducted in accordance with the treatment of 'no' responses and bracketing in sections K12 and K13.
 - In the case of (b) above, or where you simply make insufficient calls in the first place you must deduct copies from your gross distribution in proportion to the shortfall from the required minimum number of Back Checks.

For example:

If the required minimum number of Back Checks is 0.5% of gross distribution, and the actual number of valid Back Checks you complete is 0.45% of the gross distribution, this means you have only carried out 90% of the required number (0.45/0.5).

K12 ANALYSING BACK CHECK RESPONSES

- The key question in Back Checking is whether the respondent received the last issue of the publication.
- The respondent's replies will fall into one of the following categories. What you do next depends on the answer received.

- **Yes, they did receive the publication**

- No further action is required in respect of this address as it appears the publication's distribution has been carried out satisfactorily. You can move on to the next selected address to check

- **No, they didn't receive the publication**

This suggests there has been a break down in the scheduled distribution on this round. You have two options on how to proceed:

- a) You can conduct additional Back Checks on this round to establish the likely extent of the non-delivery. These additional checks are called 'Bracketing' – see section K13 below.

Or

- b) You do not conduct any additional checks and deduct copies based upon the research that you have conducted (which may mean the whole round is disallowed).

- **Don't know/Unsure**

This gives you no indication of whether the publication was delivered or not. Therefore you must treat this either:

- a) As a 'No, they didn't receive the publication' response, and proceed as detailed above

Or

- b) As if you had not received a response at all, and proceed by ignoring this address and selecting another to Back Check. If you choose this option, then the 'Don't know/Unsure' Back Check must not be counted towards the minimum required number of Back Checks.

SECTION K – FREE LETTERBOX DELIVERY [cont.]

K13 BRACKETING

- Bracketing involves the back checking either side of a 'no' response'.
- The aim of Bracketing is to establish the extent of any failure in the scheduled distribution to the round being tested and exclude the affected copies from the free letterbox delivery claim.

K13.1 How is bracketing carried out

- You must ask and record the same information as detailed above for Back Checks, however you must clearly identify Bracketing checks on the Back Check form.
- You may carry out Bracketing either by telephone or by face to face visit.
- [From 1st January 2011] Bracketing calls must be completed within the same time-frame as for back check calls – see section K6
- If you are carrying out Bracketing by telephone and you find you do not have sufficient telephone numbers to allow a 'no' response to be bracketed, you must either complete the bracketing by face to face contact, or calculate deductions from the free letterbox delivery claim as per section K10.4 (controlled back checking) or K11.4 (random back checking).
- When carrying out Bracketing you must treat a 'Don't know/Unsure' response as detailed in section K12.
- You must start with the addresses next door on either side of the address you are Bracketing. If you do not get a reply next door or that reply is a 'no' then you may move progressively further away until you get a reply or a positive response. Whether the responses from either side are that they did or didn't receive the publication will give you an indication of how far the delivery may or may not have been made.
- You may need to adapt the process for unusual rounds, however the following examples indicate how the Bracketing process should operate on a road with odd and even numbers on opposite sides.

The examples on the following page illustrate how the bracketing process should operate using the face to face method (would also apply to controlled telephone method):

- 1) Number 27 gives a negative response, so you make bracketing checks either side at numbers 25 and 29.
 - If these both give positive responses then you can assume the original negative response at number 27 was an isolated incident and ignore it. This means you do not need to deduct any copies and can continue with your normal back checking.
 - If you do not get a response from number 25 or 29 then you should either continue to check down the road or cross to the opposite side of the road and

continue checking until you get a response. If you get to the end of the road and nobody is in, you must either deduct copies according to what you have been able to prove, or return another time and repeat the exercise until you get sufficient responses (as long as it is within the 5 working day limit of the issue date).

- 2) Number 27 gives a negative response, so you make bracketing checks either side at numbers 25 and 29.
 - If you get a positive response from number 29 and a negative response from number 25 then you should either continue to check from number 25 down to the end of the road or cross to the opposite side of the road and continue checking to establish where the breakdown in distribution occurred.
 - If you choose to make checks on the opposite side of the road and you get a positive response from number 28, you can treat the odd side of the street as okay from number 29 up but must disallow copies delivered to numbers 1 to 27 on the odd side of the road from the total round.
- 3) Number 27 gives a negative response, so you make bracketing checks either side at numbers 25 and 29.
 - If you get a positive response from number 29 and a negative response from number 25 you should either continue to check from number 25 down to the end of the road or cross to the opposite side of the road and continue checking to establish where the breakdown in distribution occurred
 - If you choose to make checks on the opposite side of the road and you get a negative response from number 28, you can either:
 - a) Stop at this point and only keep number 29 to the end of the road on the odd side
 or
 - b) Continue to make further checks to establish the distribution. If this also proves negative you can stop at this point but you will lose the whole round. *However* if you carry out further checks in the next roads/streets within that round and these prove positive you can then keep the total for the round minus the deductions just for the houses your checking has shown have not been distributed to.

Remember "what you can prove you can keep, what you can't you lose"

SECTION K – FREE LETTERBOX DELIVERY [cont.]

K14 DISALLOWING COPIES AS A RESULT OF BACK CHECKING

- If during your Back Checking and (if applicable) Bracketing you have identified any apparent failure in the scheduled distribution, then you must record on the Back Check form in the disallowed copies section an assessment of the copies affected, defined by the road or round allocation.

Note:

- For weekly publications using the random telephone back check method only the number of copies disallowed must be multiplied by 2 (note: this only applies to copies disallowed because of a failure in the distribution and not those disallowed because a minimum of 0.25% of random back checks (not including bracketing calls) have been carried out).
- This is not necessary in the case shown in example 1 above where an isolated incident of non-delivery has occurred.
- You must transfer the total number of copies disallowed for an issue as a result of your Back Check research to the issue by issue analysis of disallowed copies.

DISTRIBUTION COMPLAINTS

K15 INTRODUCTION

If you receive any complaints relating to letterbox delivery you must record them and take the appropriate action as detailed in this section.

The reason for this requirement is to ensure that any issues affecting the accuracy of your distribution claim are taken into account when preparing the claim.

If you contract out your distribution your contractor may carry out the recording or investigating of complaints - however it remains your responsibility to ensure these requirements are applied and complied with

K16 RECORDING COMPLAINTS

- When you receive a complaint you must record it on a standard form which includes the following sections:
 - Date complaint received
 - Name and address of complainant (including postcode)
 - Complainant's round number
 - Nature of the complaint
 - Research carried out on complaints of non-delivery or completed action for other types of complaint
 - Date complaint resolved

- Resulting disallowed copies (if any)
- Signature of your nominated person signing off the complaint

- You must keep all documents and correspondence relating to a complaint and ensure these are available for audit or inspection

K17 DEALING WITH COMPLAINTS

- If you receive a complaint that the publication has not been delivered you have two options on how to proceed:
 - a) You can conduct additional Back Checks on this round to establish the likely extent of the non-delivery. These additional checks are called 'Bracketing' – see section K13 for how this should be carried out

OR

- b) You do not conduct any additional checks and treat the entire round as not being delivered. This means you must exclude the whole round from the distribution claim.
- You must also exclude the whole round if you do not resolve a complaint of erratic or non-delivery, or you do not document the additional research properly.
- You should investigate complaints relating to issues other than non-delivery and document and deal with these as appropriate according to the circumstances.

COMPILING THE CLAIM

K18 ISSUE BY ISSUE WORKSHEET - FORM A

To arrive at the total average net distribution figure to enter on your claim you must maintain an issue by issue worksheet which shows how, starting from the number of copies printed, the copies deducted are itemised by type to arrive at the net distribution figure claimed. This worksheet is known as 'Form A' and must be presented in a standard format as detailed below.

You must update the Form A after each issue on an on-going basis. This can be done using ABC's on-line entry system.

The columns on the Form A should be completed for each issue according to the following:

a) Issue date

- You must record the issue date as a constant week commencing reference, stating a Monday date.

SECTION K – FREE LETTERBOX DELIVERY [cont.]

- You must use the ABC reporting calendar (available from the ABC website) to determine the dates of the weeks which will be included in the audit period.
- You must include in the audit period all issues for which the majority of the distribution took place within the specific reporting dates of the audit period, unless an official exclusion note is held (see section R).

b) Print volume

- You must record the Net Press Run Received, which is the total good copy supply (i.e. total number of copies delivered and charged for by the contract printer or if printed internally gross print per machine room records less spoils).

c) Office, voucher, multiple drops and bulk allocations

- You must record office, voucher and bulk copies.
- These represent the difference between the net press run received and the stated gross distribution (see below). *Examples of copies to be recorded in this category include quantities held at head office, branches or other locations for requested internal allocations, voucher copies, multiple deliveries (copies that form part of round cards but not put through individual letterboxes) and possibly bulk free copies delivered to shops or gross paid supplies to newstrade retail outlets.*

d) Gross distribution (claimable single letterbox delivery)

- You must record the Gross Free Distribution, which is the number of copies allocated to the distributors for single letterbox distribution
- For each issue the gross distribution figure must agree with the payroll and rounds records

e) Total copies disallowed per issue

- You must record all disallowed copies including those returned not delivered and any assessment of non-delivery following back checking and complaints, or multiple deliveries must be recorded by issue.
- This represents the difference between the gross distribution and the net free distribution.
- You must summarise each category of disallowed copies separately on the disallowed analysis.
- For further details of copies which must be excluded from the distribution claim see section O.

f) Total Net Free Distribution

- You must calculate the Net Free Distribution by taking the Gross Free Distribution and subtracting the Total Copies Disallowed per issue.
- The Net Free Distribution must only include copies delivered by regular single letter box delivery.

K19 DISALLOWED COPIES

The objective of the disallowed copy requirements is to ensure the following are not included in the letterbox distribution claim:

- copies that are not considered likely to have been properly distributed
- copies that have not been distributed in accordance with these rules

K19.1 Recording disallowed copies

- You must maintain an analysis of disallowed copies. If you contract out your distribution your contractor may maintain this (and ensure you hold an up to date copy) - however it remains your responsibility to ensure these requirements are applied and complied with.
- Your analysis of disallowed copies must include a section to record the minimum number of back checks required and the actual number of back checks achieved for each issue. This total must not include any complaint research.
- You must transfer the total disallowed copies for each issue from the analysis of disallowed copies to the issue by issue worksheet Form A.

K19.2 Copies which must be disallowed

- You must disallow the following copies from the distribution claim, entering the total number of copies for each category for each issue on the analysis of disallowed copies
 - a) **Overs supplied to distributors** - any excess supply to distributors.
 - b) **Uncovered rounds** - the allocation for any rounds not delivered that have been included in the gross distribution.
 - c) **Copies disallowed from back checks** – the total of copies disallowed either as a result of insufficient back checks, invalid back checks or negative responses.
 - d) **Multiple drops** – all copies other than single letterbox delivery must be excluded from the letterbox delivery claim
 - e) **Copies disallowed from complaints** - the total of all copies disallowed from the stated issue complaints checking. In relation to reporting of dumped copies
 - Where the reported dumping is recorded as a complaint you may enter the copies disallowed figure as a complaint.
 - Where the reported dumping includes copies from issues other than the current one you must make the appropriate disallowance against each of the affected issues. If it relates to the previous audit period, copies must be disallowed from the current issue.

SECTION K – FREE LETTERBOX DELIVERY [cont.]

- f) **Any other disallowed copies** - ad hoc supplies, either bulk or single letterbox delivery that do not comply with the free letterbox delivery rules. *Examples are area sampling, one-off bulk supplies, promotional events, copies disallowed due to insufficient levels of back checking or incorrect rotation.*

SECTION O – DISALLOWED COPIES

O1 INTRODUCTION

O2 FREE COPIES, OFFICE COPIES, PRESS CUTTING AGENCIES, BACK ISSUES, FULL COPIES

O1 INTRODUCTION

You cannot claim any copies that do not meet the reporting standards detailed in this rulebook. In addition and for the avoidance of doubt this section lists specific types of copies that you cannot claim.

O2 FREE COPIES, OFFICE COPIES, PRESS CUTTING AGENCIES, BACK ISSUES, FULL COPIES

You cannot claim any:

- Free copies distributed to contributors, advertisers or advertising agencies, press cutting agencies
- File or office copies
- Back issues
- Copies that are not full copies. Therefore you cannot claim separate distribution of supplements.

SECTION P – CERTIFICATE TYPES

P1 MANDATORY CERTIFICATE - STANDARD

P2 OPTIONAL GROUP CERTIFICATE

P1 MANDATORY CERTIFICATE

- We must issue a certificate on a regular and continuous basis for each publication – see section Q for what reporting periods are available.

P2 OPTIONAL GROUP CERTIFICATE

- You have the option of requesting an additional group certificate which combines the distributions of commonly owned publications
- To include publications on a group certificate they must:
 - All be owned by you
 - Have their own ABC certificate
 - Be of the same publishing frequency (e.g. weekly)
 - Be included on an advertising rate card for the combination of publications to be certified
 - Not be a sports publication for which a stand alone ABC certificate has been issued.
- You must request a group certificate in writing

SECTION Q – REPORTING OPTIONS

Q1 MANDATORY REPORTING PERIODS

Q2 OPTIONAL REPORTING PERIODS

Q2.1 OPTIONAL 3-MONTH PERIODS (NEWLY REGISTERED PUBLICATIONS)

Q2.2 OPTIONAL MONTHLY PERIODS (NEWLY REGISTERED PUBLICATIONS)

Q2.3 OPTIONAL 3-MONTH PERIODS

Q3 REPORTING OF FIGURES

Q1 MANDATORY REPORTING PERIODS

- You must submit a distribution Return and be issued a certificate for each mandatory reporting period.
- You may choose to report on a mandatory basis either:
 - every 6 months (broadly January to June and July to December each year); or
 - every month

Note:

Any publication may elect to report on an on-going monthly basis providing:

- A minimum of 12 monthly periods must be reported before it can revert to 6-monthly reporting
- there is no gap in reporting when changing to or from monthly reporting

- We will tell you what the specific reporting dates for each period are in advance. The dates will be based on a number of ‘whole’ weeks i.e. Monday to Sunday. You can find the ABC ‘Accounting Calendar’ which shows the relevant dates for any period on our website
- Additional reporting options are available for newly registered publications – see section Q2
- If reporting 6 monthly you must report separate month by month distribution
- In exceptional circumstances changes to a publication during an audit period (for example merger, change of frequency, change of format etc) may mean that reporting the publication’s figures continuously as a six-month average would lead to confusion and a lack of transparency in the data certified.

If the use of the normal mandatory reporting period in such cases would in ABC’s opinion lead to the issue of misleading and/or confusing data ABC may allow or require, with the agreement of the ABC Irish (ROI) Council on a case by case basis, the issue of more than one certificate covering the mandatory period in order to show separately the distribution data for the period up to the change and after the change(s).

Q2 OPTIONAL REPORTING PERIODS

Newly registered publications

For a newly registered publication you may optionally choose to report either of the following before reporting to the mandatory periods

Q2.1 Optional 3-month periods

1st audit period: 3 months (starting beginning of the reporting month)

2nd audit period: Next 3 months

3rd audit period: The first 6 month period ending broadly June or December that falls after (or ends at the same time as) the 2nd audit period

Q2.2 Optional monthly periods

Monthly until the start of the next 6-month mandatory period.

For example: A publication registered with ABC in April 2010 may report figures for May 2010 then June 2010 before reporting July to December 2010.

Publications already issued a certificate for a mandatory reporting period

Q2.3 Optional 3 month periods (from audit periods commencing January 2010 onwards)

For a publication that has been issued a certificate for a 6 month period you may optionally choose to report in addition a 3-month period certificate. The following conditions apply:

- You may select any 3 month period (starting beginning of the reporting month)
- You must request this option from us in writing
- All issues included in the reporting period must be closed for newstrade returns (i.e. no estimated figures)
- The 3 month certificate co-exists with the latest 6 month certificate. Therefore if you quote any figures from the 3 month certificate or distribute the certificate it must be accompanied by the total average net distribution figure or certificate for the most recent 6 month certificate issued.

Q3 REPORTING OF FIGURES

As well as the analysis of the average distribution by distribution types and other data relating to the publication, the following specific information will be reported:

- The format of the publication by day of week reported (i.e. tabloid/broadsheet and newspaper/magazine)
- For publications reporting 6 monthly the monthly average distributions analysed by free letterbox delivery.
- For reporting periods up to June 2010 the average advertising content and average pagination.

SECTION Q – REPORTING OPTIONS [cont.]

For the purposes of this rule:

- In relation to advertising content:
 - i. The total number of pages (to the nearest 1/4 page) of advertising display and classified must be expressed as a percentage of the issue pagination for each issue.
 - ii. Advertising content must include paid and free advertising, banners, headings, house advertising, readers' offers, competitions and coupons. Advertorials must be treated as whole page advertising if the page is worded Advertising Feature. If not it is only the actual advertising that must be included.
 - iii. Supplements with their own individual pagination which do not distribute to the precise certified distribution area must not be included in the calculation of advertising content.
- In relation to pagination:
 - i. Claimed pagination must be the total number of pages printed and delivered to the defined distribution area for each title for each issue.
 - ii. Supplements which are distributed outside the defined distribution area must not be included in the average pagination of any certified title.

- **From reporting periods ending 2010** the average editorial content and average pagination. The average editorial content must be calculated and then reported in one of the following bands (round to nearest whole number):

- 0% - 10%
- 11% - 20%
- 21% - 50%
- 51% - 100%

For the purposes of this rule:

- i. You must identify for each issue the number of pages of editorial (to the nearest ¼ page) then calculate this as a percentage of the issue's pagination. Then you must calculate the average percentage across all issues claimed in the period.
- ii. Editorial content must exclude:
 - paid and free advertising
 - banners
 - headings
 - house advertising
 - readers' offers
 - competitions

- coupons
- any editorial within an advertorial/advertisement feature (note: an advertorial is an advertisement feature, announcement or promotion, the content of which is controlled by the marketer, not the publisher, that is disseminated in exchange for a payment or other reciprocal arrangement)*

* You are reminded that the ASAI Code of Standards for Advertising, Promotional and Direct Marketing in Ireland requires that advertisement promotions should be designed and presented in such a way that they can easily be distinguished from editorial material.

- iii. Supplements with their own individual pagination which do not distribute to the precise certified distribution area must not be included in the calculation of editorial content.

- In relation to pagination:
 - i. Claimed pagination must be the total number of pages printed and delivered to the defined distribution area for each title for each issue.
 - ii. Supplements which are distributed outside the defined distribution area must not be included in the average pagination of any certified title.

- The total average distribution broken out into Republic of Ireland, Northern Ireland and other.

SECTION R – ISSUES TO BE INCLUDED / EXCLUDED

R1 INTRODUCTION

R2 ABC GRANTED EXCLUSIONS

R2.1 DAILY PUBLICATIONS

R2.2 WEEKLY PUBLICATIONS (OR LESS FREQUENT)

R2.3 APPLYING FOR AN ABC GRANTED EXCLUSION

R3 OPTIONAL EXCLUSIONS

R3.1 DAILY PUBLICATIONS

R3.2 WEEKLY PUBLICATIONS (OR LESS FREQUENT)

R4 EFFECTIVE PUBLISHING DAYS

R1 INTRODUCTION

You must include all issues of the publication for which the majority of the distribution took place within each audit period. The only issues that you may leave out of a claim are:

- Those issues for which we have granted an ABC exclusion note; or
- Those issues which you are allowed to exclude because they are covered by the optional exclusion rules.

Which issues you may exclude depend upon the frequency of your publication.

R2 ABC GRANTED EXCLUSIONS

You must apply to us if you wish to exclude an issue under this section.

R2.1 Daily publications

- You can apply for an issue to be considered for exclusion where, because of circumstances outside your control the distribution of the issue fails to achieve the planned level of distribution and that shortfall is greater than 10% of the planned distribution

R2.2 Weekly publications (or less frequent)

- You can apply for an issue to be considered for exclusion where, because of circumstances outside your control the distribution of the issue fails to achieve the planned level of distribution and that shortfall is greater than 10% of the planned distribution

R2.3 Applying for an ABC granted exclusion

- You must apply to us for an exclusion note in writing using the ABC exclusion note request form, which is available on our website.

- The request form must be forwarded to the Director of Newspapers within four weeks of the issue to be excluded or before the audit, whichever is earliest.
- The request form must be accompanied by full details of:
 - The name of the publication
 - The date of the issue involved
 - Planned distribution
 - Achieved distribution
 - Reasons for the shortfall.
- If we agree the issue can be excluded we will send you an ABC Exclusion Note.

R3 OPTIONAL EXCLUSIONS

You can choose to exclude an issue without applying for an exclusion note as follows.

R3.1 Daily publications

- Any issue published on an Official National Public Holiday.
- Any issue between Christmas Eve and up to and including the second official working day after 1st January.

R3.2 Weekly publications (or less frequent)

- The issue published in the week containing Easter Monday.
- An issue published on Easter Sunday.
- Any two of the three issues published in the three weeks preceding the first Sunday after New Year's Day.

R4 EFFECTIVE PUBLISHING DAYS

- The term 'publishing days' is used instead of 'issues' in this section to avoid confusion with editions.
- For each reporting period we will provide a publishing calendar that gives you the start and finish dates for the audit period and the total number of publishing days within that period depending upon the frequency of publication. You can find this on our website.
- You must calculate the effective publishing days for a publication as follows:

Total number of publishing days less those:

- For which we have issued an ABC exclusion note
- Which you have optionally excluded because of public holidays
- Where you did not publish
- You must enter the following on the Return:
 - the number of effective publishing days within the audit period
 - the actual number of publishing days available (as stated on the ABC Accounting Calendar)
 - The dates excluded, identified as either ABC Granted, Christmas/New Year, Public Holiday or Not Published. We will publish these details on the ABC certificate and in ABC published data.

SECTION R – ISSUES TO BE INCLUDED / EXCLUDED [cont.]

Exclusions – Quick Reference

Reason for Exclusion	DAILY TITLES	WEEKLY TITLES (OR LESS FREQUENT)
Bank Holidays/Local Bank holidays (note: Easter is covered below)	Bank Holidays - optional	Not allowed
Circumstances beyond publisher's control	> 10% shortfall in distribution against planned distribution (apply)	> 10% shortfall in distribution against planned distribution (apply)
Easter	Easter Monday	Week containing Easter Monday Issues published on Easter Sunday
Christmas/New Year	Any issue between Christmas Eve and up to and including the second official working day after 1st January	Any 2 of the 3 issues published in the 3 weeks preceding the 1 st Sunday after New Year's Day

SECTION S – EDITIONS

S1 ADVERTISING CONTENT

S2 EDITIONS

S2.1 FORMAT OF EDITIONS

S3 SUPPLEMENTS - ADVERTISING

S1 ADVERTISING CONTENT

You can only claim copies of a particular issue of the publication if they all carry the same ROP (display) advertising. The only exceptions are:

- If the advertiser and/or his advertising agency has agreed with you in writing and before publication that their advertisement will be excluded from the specified edition or editions
- If the inclusion of an advertisement would, in your opinion, render the publication illegal in a particular territory.
- If the publication in which advertising has changed meets the requirements to be claimed and reported as an edition (see section S2 below).

Notes:

- Copies reproduced abroad under licence may not be claimed unless there is proof that all such copies carried all advertising.
- For Special Editions and Sports Editions see sections H and I respectively.

S2 EDITIONS

If the ROP (display) advertising content does change for an issue, you can only claim these copies in the Total Average Net Distribution if they meet the criteria to be classed as an edition of the publication. Note: the treatment of supplements is detailed in section S3.

For the purpose of this section the parent publication is defined as the edition with the largest distribution.

To be classed as an edition and be reported on the same ABC Certificate as the parent publication:

- Editions must carry the same generic name/masthead*
- All rate cards must show:
 - a rate for advertising in all of the editions; and
 - a rate for each individual edition where ROP (display) advertising changes

Note: This requirement is removed from the October 2011 audit month.
- Any changes in ROP (display) advertising between editions must have been agreed in advance with the advertiser/agency or as ordered by them, with the proviso that at least one ROP (display) advertisement must be common to all editions. This common ROP

(display) advertisement cannot be a house advertisement but may be a generic advert tailored to suit particular editions. For example an advert for a car manufacturer could carry different dealerships' details.

[From the October 2011 audit month]

Note: A wrap-round ('wrap') will be ignored for ABC purposes (i.e. it will not be treated as a change in advertising even if it carries advertisements) providing:

- The wrap consists of multiples of 4 pages
- The wrap is not included in the issue's page numbering
- The normal publication including masthead remains intact inside the wrap
- If there is publication branding on the wrap that this is consistent with the publication inside.

- Within any one particular edition all advertising (including ROP and classified) must be the same, however distributed
- Within any one particular edition any supplements defined to be an integral part of the publication (see section S3) must be carried throughout the entire distribution.** See section S3 for advertising requirements in relation to supplements

If the above conditions are met, then the publication(s) will be considered editions of the parent publication.

This means that the edition can be included on the same ABC certificate as the 'parent' publication with the following conditions:

- You must report the edition names
- If there are any changes in ROP (display) advertising between editions (including any supplements – see section S3) then we will add the word [Series] to the publication's name in ABC documentation and you must report the average distribution and breakout by distribution type for each edition

If the above conditions are not met, then the publications are not considered to be editions of the parent publication but effectively different publications. If you wish to have these certified you must submit separate return forms for each and we will report them on separate certificates.

If we judge that differences exist in the marketing or identification of any edition sufficient to create the appearance of a separate publication, we will require that it be separately registered with ABC.

SECTION S – EDITIONS [cont.]

*Note: You may apply to us for the requirement to carry a supplement throughout the entire distribution to be waived in extreme circumstances. For example: A late breaking major story leads to you printing additional copies of the publication leaving a shortfall in the number of supplements available because they are pre-printed. In this case you may (with our agreement) still claim copies supplied without the supplement providing you print a statement/disclaimer in the publication and offer to supply the supplement subsequently to any readers who request it. You must also inform ROP (display) advertisers in the supplement of that issue.

S2.1 FORMAT OF EDITIONS

You can include editions of a given issue published in a different format to the parent publication on the same certificate providing:

- The editions rules detailed in section S2 above are complied with.
- The changed format edition contains no more than 30% change in editorial from the main edition.

You must report the average distribution and breakout by distribution type for changed format editions. We will add [series] to the publication's name in ABC documentation.

S3 SUPPLEMENTS - ADVERTISING

- Supplements published on four or more occasions in a six month reporting period are deemed to be an integral part of the publication for ABC purposes, regardless of how they are carried (e.g. inserted, stitched in etc).

This means ROP (display) advertising appearing in these supplements must be carried in different Editions (see section S2) unless the advertiser has agreed to exclude the advertisement or you consider its publication illegal (S1)

- Supplements that are published on three or less occasions in a six month reporting period are not deemed to be integral to the publication and the ROP (display) advertising need not be carried into different Editions, Special Editions or Sports editions.

SECTION T – GEOGRAPHICAL REGION(S) SERVED BY THE PUBLICATION

T1 GEOGRAPHICAL REGION(S) SERVED

T1 GEOGRAPHICAL REGION(S) SERVED

You must enter on the Return a concise description of the geographical region(s) served by the publication during the audit period. We will report this on the certificate.

SECTION U – GENERAL RECORD KEEPING

U1 INTRODUCTION

U2 DOCUMENTS REQUIRED FOR ALL ISSUES

U2.1 PRINT/PRODUCTION

U2.2 DESPATCH

U2.3 PUBLICATION

U2.4 ISSUE BY ISSUE WORKSHEET

U3 ACCESS TO RECORDS AND DOCUMENTATION

U4 RETENTION OF RECORDS

U1 INTRODUCTION

The following sections detail the records that you must keep for every issue in order to verify your distribution claim. These are in addition to records required for specific distribution 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 Republic of Ireland, UK 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 distribution 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 distribution 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 distribution 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 distribution 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 distribution 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 distribution in the ABC Return.

SECTION V – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (ABC STAFF AUDIT)

- V1 INTRODUCTION**
- V2 DISTRIBUTION RETURN**
- V3 SUBMISSION OF RETURN FORM**
 - V3.1 LATE/NON-SUBMISSION**
- V4 ISSUE OF CERTIFICATE AND AUDIT**
 - V4.1 DATE OF THE AUDIT**
 - V4.2 OVERTIME CHARGES**
 - V4.3 AUDIT RESULT**
 - V4.4 AUDIT REPORTS**
 - V4.5 PUBLICISING OF AUDIT REPORTS**
 - V4.6 PUBLICATIONS REPORTING FOR THE FIRST TIME**
- V5 PUBLIC RELEASE OF ABC DISTRIBUTION DATA**
- V6 VALIDITY OF CERTIFICATE**
- V7 ABC AUDIT LETTER OF ENGAGEMENT**

This section is relevant if you have chosen ABC as your Circulation Auditor. If you have chosen an ABC approved external Circulation Auditor please see section W.

V1 INTRODUCTION

We aim to publicise accurate distribution data by the date of the concurrent release or the issue of the certificate (if later). The audit and certification system has been designed to facilitate this.

We publicise all certified figures on our website www.abcireland.ie. We may make arrangements for our data to be published via commercial data providers.

You have the choice of using ABC staff auditors or your own ABC approved auditor to conduct the distribution audit. There can be differences in each case relating to the timing of the audit and the procedure for submitting the data.

V2 DISTRIBUTION RETURN

- You submit your statement of distribution on a distribution Return form (usually on-line using ABC's eReturns system). This statement forms the basis of the information that appears on your ABC certificate.
- We will inform your registered forms contact when and how they can submit their Return form, usually before the end of the relevant audit period. If you have not been contacted please let us know.

V3 SUBMISSION OF RETURN FORM

- You must ensure you complete the Return as accurately as possible as the data we publish is produced from the data on your Return submission.
- We will tell you the submission deadline by when we must have received the completed Return

V3.1 Late/non-submission

- We will charge you a late submission fee of £300 (or such other amount as advised and agreed by the ABC Board) for any Returns we receive after the submission deadline (for whatever reason).
- You must submit a valid Return and pay the late submission invoice within 10 working days of the date of issue of the invoice. The Return will not be processed until you have paid this fee.
- If a publication reports late on:
 - two consecutive occasions then the late submission fee will be doubled
 - three consecutive occasions, it will be reported to ABC's Chief Executive with a recommendation to cancel its registration.
- If we do not receive the Return in time to include the figures in the concurrent release report, the publication will be shown as 'Not reported'.

V4 ISSUE OF CERTIFICATE AND AUDIT

If your publication has already had one certificate issued, we will normally issue subsequent certificates based on your Return and carry out the audit at a later date. This means both you and advertisers can benefit from the ABC certificate as soon as possible and that all publications in the sector have a current ABC certificate at the same time.

- We will normally carry out the audit within 6 months of the certificate being issued.
- If the audit identifies material errors in the certificate we will issue an Audit Report and revised certificate.
- If your publication is newly registered with ABC, we will carry out an audit on the Return before we issue its first certificate. This gives you the benefit of additional assistance from our audit staff and helps ensure that accurate figures are certified.

V4.1 Date of the audit

We will contact you to arrange a date for the audit visit. Once this date has been mutually agreed, it should only be altered in exceptional circumstances.

V4.2 Overtime charges

If any records are not available for our auditor at the start of the audit, or the complexity of your systems results in an over run on audit time, we may request you authorise an overtime approval form. If you do not authorise this request we reserve the right not to continue with the audit.

V4.3 Audit result

- After the on-site visit, we will send you a letter detailing any outstanding information required to complete the audit

SECTION V – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (ABC STAFF AUDIT) [cont.]

- We will give you a deadline for receipt of that information.
- If we identify material problems with the Return or certificate then we will send you an Audit Report letter (see below).
- After we have completed the audit we will send you a Management Letter and Action Plan detailing any issues which need to be addressed to prevent problems on future audits.

V4.4 Audit Reports

If we identify material errors in the original Return submission or certificate then we will issue an Audit Report detailing any changes together with a revised certificate.

The new certificate incorporating the Audit Report replaces your original certificate and you must use this in its place.

- If an Audit Report is necessary we will send you a letter detailing the reason/problem.
- You will have 10 working days from the receipt of this letter to provide any further information to us, or object to the issue of the Audit Report.
- If you wish to object to the issue of the Audit Report you must do this in writing to the Director of Audit who will investigate and provide a decision within 10 working days. If the objection is to a decision by the Director of Audit or the Chief Executive then the first level of appeal will be in accordance with the Review Procedure detailed in the ABC Byelaws.
- We will contact you to confirm receipt of the Audit Report letter but, in the absence of any further written response from you, we will issue the Audit Report and revised certificate.
- Subsequent Certificates of Distribution will not be issued until we have resolved all audit queries on a previous Certificate and issued the Audit Report, if applicable.

V4.5 Publicising of Audit Reports

- We publicise Audit Reports on our website with details of the corrections made.

V4.6 Publications reporting for the first time

- If your publication is reporting for the first time we will audit the Return before its first certificate is issued.
- We will conduct the audit as soon as possible after you have submitted a valid Return to us, to ensure a certificate is issued as soon as possible.
- We reserve the right to delay issuing your first certificate until we are satisfied that the net distribution claim is accurate.

V5 PUBLIC RELEASE OF ABC DISTRIBUTION DATA

- Once you submit your Return, ABC conducts validation checks that are mainly arithmetical. You should note that we do not carry out any audit testing at this time. Therefore it is important you ensure your Return submission is accurate as not all errors will be found at the validation stage.
- Our staff process Returns received within the submission deadline in order of receipt.
- We will first release the distribution figures for all publications certified in time in the ABC concurrent release of data. We publicise the date and time of this release and you must not issue or publicise any figures before this release.
 - If we receive a Return by the submission deadline but cannot certify it (for whatever reason) in time for the concurrent release we will show it as 'Certificate pending'.
 - If we do not receive a Return in time to include it in the concurrent release, we will show it as 'Not reported'.
- We will send a copy of your certificate to your designated contact on our database.
- We publicise all certified figures on our website www.abcireland.ie. We may make arrangements for our data to be published via commercial data providers.

V6 VALIDITY OF CERTIFICATE

- You can use the certificate up to 3 months after the end of the next Audit Period for which your publication is registered to submit a Return or until a new certificate is issued if earlier.

For Example:

The certificate of a publication reporting on a 6-monthly basis to December 2010 will be valid until the end of the month of September 2011 (or until a new certificate is issued if earlier)

V7 ABC AUDIT LETTER OF ENGAGEMENT

We will send you a signed letter of engagement that sets out the basis on which we will act as your Circulation Auditor. You must sign this and return it to us before we can start the first audit

SECTION W – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (EXTERNAL AUDIT)

W1 INTRODUCTION

W2 DISTRIBUTION RETURN

W3 AUDIT AND SUBMISSION OF RETURN

W4 SUBMISSION OF RETURN FORM

W4.1 LATE/NON-SUBMISSION

W5 PUBLIC RELEASE OF ABC DISTRIBUTION DATA

W6 VALIDITY OF CERTIFICATE

W7 AUDITORS LETTER OF ENGAGEMENT

W8 INSPECTIONS

W8.1 INTRODUCTION

W8.2 DATE OF THE INSPECTION

W8.3 OVERTIME CHARGES

W8.4 INSPECTION REPORT

W8.5 INSPECTION REPORTS

W8.6 PUBLICISING OF INSPECTION REPORTS

This section is relevant if you have chosen to be audited by an ABC approved external Circulation Auditor and subject to inspection by ABC. If you have chosen ABC as your Circulation Auditor please see section V.

W1 INTRODUCTION

We aim to publicise accurate distribution data by the date of the concurrent release or the issue of the certificate (if later). The audit and certification system has been designed to facilitate this.

We publicise all certified figures on our website www.abcireland.ie. We may make arrangements for our data to be published via commercial data providers.

You have the choice of using ABC staff auditors or your own ABC approved auditor to conduct the distribution audit. There can be differences in each case relating to the timing of the audit and the procedure for submitting the data.

W2 DISTRIBUTION RETURN

- You submit your statement of distribution on a distribution Return form (usually on-line using ABC's eReturns system). This statement forms the basis of the information that appears on your ABC certificate.
- We will inform your registered forms contact when and how they can submit their Return form, usually before the end of the relevant audit period. If you have not been contacted please let us know.
- The Return must be signed off by your Chief Distribution Executive (or authorised deputy) and your ABC approved Circulation Auditor before they submit it to us.

W3 AUDIT AND SUBMISSION OF RETURN

- Your Circulation Auditor must audit your Return before they submit it to ABC.
- Your Circulation Auditor must complete an Audit Programme for each ABC Return submitted. We will supply a copy of the Audit Programme to you before the end of each Audit Period. It is your Circulation Auditor's duty to ensure they use the most recent edition of the Audit Programme for any distribution audit.
- Your Circulation Auditor must fully complete and sign the Audit Programme before they submit it to us together with the relevant Return form. The Return form must have been signed by both the Chief Distribution Executive of the Publisher (or his authorised deputy) and the Circulation Auditor. We will not process the Return if any of these requirements are not met.
- We will check the Audit Programme when the records for the publication are inspected by ABC under the inspection programme.
- Your Circulation Auditor must only submit a signed Return to us when they are satisfied that the standard statement of audit opinion can be signed without any reservations.
- If your Circulation Auditor:
 - cannot form an opinion on the data on the Return, or
 - disagrees with the data on the Return, or
 - cannot conduct a proper audit, or
 - has to qualify their Audit Report, or
 - finds the Return is not complete, or
 - has any doubts as to the materiality of any point found during the audit, or
 - has not had full and free access to all the documentation required under the reporting standards, Guidance Notes and Instructions then they must notify us of the problems in writing before the Return submission deadline and they must not sign the Return unless and until the problems have been discussed with us and satisfactorily resolved.

In all cases they must submit the Return to us by the submission deadline, with an accompanying letter explaining the problems.

Examples of matters which may require this course of action, which are by no means exclusive, include:

- Some print invoices/records are not available.
- A mailing list is not available or not in an auditable form.
- Access is denied to the financial records of the Publisher.
- Third-party records are not accessible.
- There has been a change of distributor during the Audit Period and there is doubt as to the accuracy of "Unsold/Returned Copy" records.

SECTION W – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (EXTERNAL AUDIT) **[cont.]**

- If we decide that an Audit Programme was incorrectly completed at the time of the submission to us, then we may exercise our right to withdraw any certificates issued based on that programme, and refuse to issue any further certificates until we are satisfied that all audit work has been undertaken in accordance with the reporting standards, guidance notes and instructions.
 - If full records necessary to conduct the audit in accordance with the notes and instructions are not available, or if your Circulation Auditor is not given full and free access to them, they must stop the audit and contact us immediately.
 - Estimates and assumptions are not acceptable in the ABC Return unless these relate to provisions for unsold/returned copies or they have been cleared with us before the Return is submitted.
 - In all cases the Circulation Auditor who reports to us on the Return must be the Appointed Circulation Auditor as registered and approved by us.
 - Any change of Appointed Circulation Auditor, or change to the Circulation Auditor details (including a change of senior contact responsible for the Distribution Audit) must be notified to us in writing and must be agreed by us. This notification and agreement must take place prior to the audit being undertaken to avoid undue cost and delay in certification.
 - The Circulation Auditor must ensure that the latest copy of ABC's reporting standards and Guidelines are used and that the contents are understood, in order that all details submitted to us are in accordance with the rules, guidance notes and instructions. We appreciate that the auditing of distribution is by its nature not a normal part of accountancy training and that the report must be completed to a strict time scale. With this in mind we advise Circulation Auditors contact us if they have any queries BEFORE submitting the Return and preferably before the audit is started.
 - It is the duty of the Circulation Auditor to ensure that we are notified in writing of any changes to the person to whom ABC should send details of revisions to ABC reporting standards and procedures, and also of audit personnel whom we should contact when problems are encountered with returns submitted to us.
 - The Circulation Auditor has the right of access to all correspondence between ABC and the Publisher.
 - We draw attention to both you and your Circulation Auditor Byelaw 3(b) which relates to access to records. We will not issue a certificate unless this right of access has been granted.
 - We will invite your Circulation Auditor to attend inspections forming part of our inspection programme and expect to be offered every assistance in conducting the inspection.
- W4 SUBMISSION OF RETURN FORM**
- You must ensure you complete the Return as accurately as possible as the data we publish is produced from the data on your Return submission.
 - We will tell you the submission deadline by when we must have received the completed Return
- W4.1 Late/non-submission**
- We will charge you a late submission fee of £300 (or such other amount as advised and agreed by the ABC Board) for any Returns we receive after the submission deadline (for whatever reason).
If we do not receive a Return by the submission deadline, we will raise a late submission invoice. You must submit a valid Return and pay the late submission invoice within 10 working days of the date of issue of the invoice. The Return will not be processed until you have paid this fee.
 - If a publication reports late on:
 - two consecutive occasions then the late submission fee will be doubled
 - three consecutive occasions, it will be reported to ABC's Chief Executive with a recommendation to cancel its registration.
 - If we do not receive the Return in time to include the figures in the concurrent release report, the publication will be shown as 'Not reported'.
- W5 PUBLIC RELEASE OF ABC DISTRIBUTION DATA**
- After your Return has been submitted we conduct validation checks that are mainly arithmetical. You should note that we do not carry out any audit or inspection testing at this time. Therefore it is important that you ensure your Return submission is accurate as not all errors will be found at the validation stage.
 - Our staff will process Returns received within the submission deadline in order of receipt.
 - We will first release the distribution figures for all publications certified in time in the ABC concurrent release of data. We publicise the date and time of this release and you must not issue or publicise any figures before this release.

SECTION W – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (EXTERNAL AUDIT) [cont.]

- If we receive a Return by the submission deadline but cannot certify it (for whatever reason) in time for the concurrent release we will show it as 'Certificate pending
- If we do not receive a Return in time to include it in the concurrent release, we will show it as 'Not reported'.
- We will send a copy of your certificate to your designated contact on our database.
- We publicise all certified figures on our website www.abcireland.ie . We may make arrangements for our data to be published via commercial data providers.

W6 VALIDITY OF CERTIFICATE

- You can use the certificate up to 3 months after the end of the next Audit Period for which your publication is registered to submit a Return or until a new certificate is issued if earlier.

For Example:

The certificate of a publication reporting on a 6-monthly basis to December 2010 will be valid until the end of September 2011 (or until a new certificate is issued if earlier).

W7 AUDITORS LETTER OF ENGAGEMENT

- You must obtain a letter of engagement from your ABC approved Circulation Auditor to you, which outlines the duty of your Circulation Auditor to ABC.
- This letter must be signed by both you and your Circulation Auditor, and you must forward a copy of this to us
- No ABC Distribution Audit should be started without receipt of written confirmation from us that this has been done.

The letter of engagement must include, not necessarily exclusively, the following terms:-

- a) The Auditor accepts that there is a duty of care with respect to performing the Audit Programme (in accordance with these notes and instructions) from the Auditor to the Bureau and that the Auditor is reporting to the Bureau.
- b) The Auditor and the Publisher accept that they will supply to the Bureau, or its appointed agents, such information as the Bureau may reasonably require as relevant to the publication under audit and other Publications published by the Publisher.
- c) The Auditor and Publisher accept that any audit conducted on behalf of the Bureau must be conducted in accordance with the reporting standards, Notes and Instructions contained herein, as updated at the time the audit is conducted.

- d) The Publisher and/or directors of the publishing company are responsible for producing the distribution data, maintaining proper records and completing the ABC Return, and have a duty of care to the Bureau. They are responsible for ensuring that the non-financial records are reconcilable with the financial records.
- e) The management of the Publisher will make available to Auditors all records, correspondence, information and explanations that the Auditors consider necessary to enable them to form their opinion.
- f) The Auditor and Publisher accept that any audit conducted on behalf of the Bureau cannot be accepted as being complete, unless the Auditor has been given full and free access to all financial and other records in connection with the distribution of the Publication under audit, and the Publisher shall ensure that any such records held by a third-party are made available to the Auditor.
- g) The Auditor has a professional responsibility to report to the Bureau if there have been any limitations on or restrictions to the scope of the audit work, and/or the completed Return does not comply with the rules.
- h) The Auditor will report to the management of the Publisher any significant weaknesses in the distribution systems, or any other matters arising from the audit, which the Auditor believes should be brought to the attention of the Publisher.
- i) The responsibility for prevention and detection of fraud and irregularities rests with the management of the Publisher.

W8 INSPECTIONS

W8.1 Introduction

- We carry out inspections on all publications that are not audited by ABC staff auditors.
- The inspections are carried out by ABC staff auditors and all publications will be inspected at least once every two years on average.
- Publications with a publishing frequency of more than once a week will be inspected annually on average.

W8.2 Date of the inspection

We will contact you to arrange a date for the inspection visit. Once this date has been mutually agreed, it should only be altered in exceptional circumstances. We will inform your Circulation Auditor of the date for the inspection visit.

SECTION W – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (EXTERNAL AUDIT) **[cont.]**

W8.3 Overtime charges

If any records are not available for our auditor at the start of the inspection, or the complexity of your systems results in an over run on inspection time, we may request you authorise an overtime approval form. If you do not authorise this request we reserve the right not to continue with the inspection.

W8.4 Inspection result

- After the on-site visit, we will send you a letter detailing any outstanding information required to complete the inspection.
- We will give you a deadline for receipt of that information.
- If we identify material problems with the Return or certificate then we will send you an Inspection Report letter (see below).
- After we have completed the inspection we will send you a management letter detailing any issues which need to be addressed to prevent problems on future audits and inspections.
- We will send a copy of the management letter to your Circulation Auditor.

W8.5 Inspection Reports

If we identify material errors in the original Return submission or certificate then we will issue an Inspection Report detailing any changes together with a revised certificate.

The new certificate incorporating the Inspection Report replaces your original certificate and you must use this in its place.

- If an Inspection Report is necessary we will send you a letter detailing the reason/problem.
- You will have 10 working days from the receipt of this letter to provide any further information to us, or object to the issue of the Inspection Report.
- If you wish to object to the issue of the Inspection Report you must do this in writing to the Director of Audit who will investigate and provide a decision within 10 working days. If the objection is to a decision by the Director of Audit or the Chief Executive then the first level of appeal will be in accordance with the Review Procedure detailed in the ABC Byelaws.
- We will contact you to confirm receipt of the Inspection Report letter but, in the absence of any further written response from you, we will issue the Inspection Report and revised certificate.
- Subsequent Certificates of Distribution will not be issued until we have resolved all inspection queries on a previous Certificate and issued the Inspection Report, if applicable.

W8.6 Publicising of Inspection Reports

- We publicise Inspection Reports on our website with details of the corrections made.

APPENDIX 1 – ABC BYELAWS

DEFINITIONS :

ABC/We/Us/Our	Audit Bureau of Circulations Ltd
You	The member
ABC Advertisements	Advertisements designed and/or provided by ABC to members to use to promote awareness of ABC and/or the ABC certification of their titles
ABC Logo	Any official logo issued by ABC
Approved Auditor	Auditor appointed by the member and approved by ABC to conduct audit work for ABC purposes in accordance with the relevant Reporting Standards
ABC Board	Governing body of ABC as defined in memorandum and articles of association
Chairman/Chief Executive/Head of Compliance	ABC Chairman/ABC Chief Executive/Head of Compliance or official acting in that capacity
Fees	Any fees or charges including annual subscriptions levied by ABC
Official/ABC Official	Employee or other person acting for ABC in an official capacity
Reporting Standards	ABC rules and requirements that detail how circulation/data claims are compiled, reported and audited (formerly known as 'Audit Rules')
Return/Return Form	Submission in which circulation / distribution / attendance/other data are reported to ABC for certification
Title	Publication, exhibition or other media/product
Trade Media	Publications and other media which provide information for persons in relation to their employment or interest in the media industry
Written/in writing	Includes communication only by post, fax or email

Brief introductions to certain sections (shown in Italics) are for convenience only, do not form part of the byelaws and will not affect their interpretation.

1. CONSTITUTION

- a) We operate according to our memorandum and articles of association, byelaws and Reporting Standards. The ABC Board approves changes to the byelaws and Reporting Standards [with variation for ROI]. All of these documents are available from our website www.abcireland.ie.
- b) It is a condition of your membership of ABC that you will comply with the relevant byelaws and Reporting Standards. Any breach of this condition will entitle ABC to terminate your membership and/or registration of any relevant title.

2. APPLICATION FOR MEMBERSHIP AND REGISTRATION

- a) To apply to become a member of ABC you must submit the relevant application form and any other documentation which we may request. We cannot approve your membership application until we have received payment of the relevant fees.
- b) To register a title with ABC you must submit the relevant application form and any other documentation which we may request. We may need to inspect the relevant records/systems before registering your title.

We may approve an application to register a title prior to its launch.

- c) If we are not able to issue a title's first ABC certificate within 12 months of the date of registering then we reserve the right to cancel the title's registration.

APPENDIX 1 – ABC BYELAWS [cont.]

3. PUBLICITY RULES

This section contains fundamental rules on how you may promote your links with ABC and in particular circulation / distribution / attendance/other data. The intention is to avoid those who use the data being misled because of how the data is presented.

Note: Printed material produced prior to 1st February 2008 will be subject to the publicity rules in the 2007 byelaws. This section will therefore apply to printed material produced after 1st February 2008.

Applicants

- a) Until you have received written confirmation from us that your membership application has been approved, you must not make any claim of ABC membership or use the ABC Logos.

Members

- b) After receiving written confirmation that we have approved your ABC membership application you may:
- state that your organisation is a member of ABC
 - associate your registered titles with ABC in accordance with the rules below.
 - not make any reference to ABC or use the ABC Logos in relation to any non-registered titles.
- c) After receiving written confirmation that we have approved a title's registration (but before receiving its first ABC certificate) you:
- may publicise this fact, as long as you include the month and year its registration was approved. *For example: 'ABC registration approved February 2010'*
 - may include an explanation of the audit process or what the title's ABC registration means in generic terms.
 - must not publish the ABC Logo in or use it in relation to the title
 - must not make any reference to when ABC may certify the data or carry out an audit
 - must not associate any data relating to the title with ABC (or imply any association). This means any data must be clearly sourced as a 'publisher's statement'/'organiser's statement' or other appropriate source, and must not for example be described as 'to be validated by ABC' or 'subject to audit'. You may not make claims such as 'we expect an ABC circulation of...'

Use of ABC and other data

- d) Whenever you quote any circulation / distribution / attendance figures (whether ABC certified or not) on any material, you must include the latest average total net circulation / distribution / attendance figures certified by ABC (as soon as practical) and the period of certification must be stated. If no ABC data is available then you must comply with section 3(c) Note:
- For this purpose 'material' includes any media in which you publish figures including editorials, articles, direct mail, sales presentations and websites.
 - This includes material which quotes percentage changes in circulation / distribution / attendance data where the basis of the comparison must be clear. *For example: year on year or 2010 vs. 2009*
 - If there are two ABC certificates with the same end date, for example 12-months to 31 December 2010 and 6-months to 31 December 2010 then the ABC certificate that covers the longest period is deemed the latest for the purpose of this rule.
 - Single-issue and 3-month ABC certificates co-exist with the latest 6 or 12-month ABC certificate. Therefore if you quote the figure for a single issue or 3-month period it must always be accompanied by the total average net circulation figure for the latest mandatory 6 or 12-month ABC certificate issued according to the relevant ABC Reporting Standards.
- e) Non-ABC data must be sourced as a 'publisher's statement'/'organiser's statement' or other appropriate source and accompanied by the latest ABC certified data in accordance with (d) above. In all cases you must source and present data so that it is clear which information is ABC certified and which is not.
- f) You must not associate the terms 'reader' or 'readership' with ABC or ABC data
- g) Statements or claims relating to data certified by ABC or attributed to ABC must be factually correct. Where the statement or claim is contradicted by ABC data but you are using data from another source to support the statement or claim, then that alternative source must be clearly identified.

Concurrent release

- h) You must not release or publicise any data (or trends in data) relating to a title included in a concurrent release of ABC data before the official release date and time set by ABC.

APPENDIX 1 – ABC BYELAWS [cont.]

Comparisons

If you make a comparison between titles' circulation / distribution / attendance figures it must:

- i) Be on a like for like basis
- j) Include the latest figures certified by ABC (as soon as practical)
- k) Include the latest mandatory average total net circulation / distribution / attendance figures certified by ABC for each title compared (as soon as practical).

Note: Short period optional ABC certificates (e.g. single-issue or 3-month ABC certificates) co-exist with the latest mandatory ABC certificate. Therefore if you include figures from a short period optional ABC certificate in the comparison, then you must include the latest mandatory figures and total average circulation / distribution / attendance figure

- l) Include the relevant period(s) of certification
- m) If it includes any non-ABC data make clear which information has and which has not been certified by ABC, and include the source of the non-ABC data
- n) Identify the publishing frequencies for each title included in the comparison if they are different.
- o) Make clear what data is being compared (for example if it is a particular category of circulation, or UK only). *(Note that the total average figure for each title compared must still be included as per (k) above)*
- p) If comparing between a title that has primarily paid circulation and one that has primarily free circulation, make a fair and clear distinction between the respective types of circulation.

Use of ABC Logos/Advertisements

- q) You may only use the ABC Logos in or in relation to a registered title that has been issued an ABC certificate.
- r) You may only publish ABC Advertisements in an ABC registered title that has been issued an ABC certificate, unless we have given written authorisation otherwise.
- s) You must not position the ABC Logos or ABC Advertisements in such a way as to imply an association of non-ABC data with ABC

- t) You must not alter an ABC Advertisement, nor publish an advertisement which purports to be from or authorised by us, unless we have given written authorisation.
- u) You may only publish a claim of ABC membership or use the ABC Logos or ABC Advertisements in, or in relation to a supplement, if that supplement is either bound into the entire print run of an issue of a registered title or has been issued its own ABC certificate.

Implied involvement/accuracy of statements relating to ABC

- v) You must not make inaccurate or misleading statements relating to ABC Reporting Standards, procedures or decisions either expressly or by implication.

Penalties for infringement

- w) Breaches of the Reporting Standards or bye-laws will be subject to the sanctions set out in section 12(l) and 12(m).
- x) If we have confirmed the resignation or cancellation of a title's registration, you must stop making any claims of ABC membership in relation to it, stop using the ABC Logo in relation to it but may use the title's current ABC certificate until its expiry date unless informed otherwise.

4. AUTHORISATION AND PAYMENT OF FEES

- a) You must pay all Fees within 30 days of the invoice date. If any Fees are not paid when due we reserve the right to charge interest from the due date until payment is made in full (both before and after any judgment), at 2 per cent per annum over the National Westminster Bank plc base rate from time to time. The parties agree that this section 4(a) is a substantial remedy for late payment of any sum payable under this Agreement in accordance with section 8(2) Late Payment of Commercial Debts (Interest) Act 1998.
- b) A title's annual subscription will not be refunded in whole or part if its registration ceases part way through the year.
- c) If Fees remain unpaid 60 days after the invoice date we reserve the right to:
 - Withdraw benefits of membership for the title to which the outstanding Fees relate. This may include removing a title's information from the ABC website, withholding the issue of a title's ABC certificate or excluding it from a concurrent release

APPENDIX 1 – ABC BYELAWS [cont.]

- Cancel your membership and/or the registration of the title to which the outstanding Fees relate.

5. AUDITS AND RETURN SUBMISSION

- All ABC audits and inspections of ABC certificates will be governed by the byelaws and Reporting Standards in force for the particular membership sector.
- If we are to conduct an audit we will send you a letter of engagement that details both our and your duties and responsibilities, the terms of which will prevail over the terms of these Byelaws in the event of conflict.
- If we are not your auditor, then for ABC purposes:
 - You must use an auditor that has been approved by us and who is a registered auditor and member of either The Institute of Chartered Accountants in England and Wales (ICAEW), Institute of Chartered Accountants of Scotland (ICAS), Institute of Chartered Accountants in Ireland (ICAI) or Association of Chartered Certified Accountants (ACCA). In exceptional circumstances you may apply to us to use an auditor who is not a member of one of the above bodies, setting out the exceptional circumstances for consideration.
 - If you change your Approved Auditor you must send us their details for approval.
 - You must send us in advance of any audit a letter of engagement between you and your Approved Auditor. This must include the standard terms specified in the Reporting Standards. We cannot issue an ABC certificate until we receive this letter of engagement.
 - Your Approved Auditor must submit your circulation or distribution Return Forms to us.
- We reserve the right to audit or inspect any Return Form before issuing the ABC certificate.
- If we do not receive a Return Form by the submission deadline for the relevant audit period we will send you a letter requiring that you submit the Return Form and pay the penalty fee for late submission within 14 days of the date of the letter and invoice.

If you do not submit the Return Form and pay the penalty fee by the date requested, we reserve the right to cancel the title's registration (and charge interest and apply the sanctions set out in section 4 above).

- If we are not able to complete an audit or inspection in relation to a title then we reserve the right to cancel the title's registration and withdraw any ABC certificates upon which an audit or inspection was not completed.
- Our staff auditors must carry out the audit of titles outside the UK or Republic of Ireland, and all records required for audit purposes must be in English.

6. TRANSFER OF A REGISTERED TITLE TO ANOTHER MEMBER

We will allow a title to remain registered following its transfer to another member (who has other certified titles) as long as within 30 days of the transfer:

- we are able to satisfactorily confirm the transfer has taken place
- we have received all outstanding Fees
- the new owner has agreed to keep the title in continuous certification and submitted the relevant registration form.

We reserve the right to audit or inspect the subsequent Return Form before issuing the ABC certificate.

If any of these conditions are not fulfilled we reserve the right to cancel the title's registration.

Note: It is the responsibility of the new owner to ensure that the records specified by the Reporting Standards for the membership category exist for the whole audit period and to make these available for audit/inspection.

7. TRANSFER OF A REGISTERED TITLE TO A NON-MEMBER

- A title's registration will cease immediately upon its transfer to a non-member, unless it has any audits or inspections outstanding, in which case the former owner will first be given the option to complete the audit or inspection at their expense. If however we cannot complete an audit or inspection then we reserve the right to cancel the title's registration and withdraw any ABC certificates upon which an audit or inspection was not completed.
- The right to use an ABC Logo ceases on the date of the transfer of a title to a non-member.
- The non-member may apply for membership and registration of the title in accordance with section 2.

APPENDIX 1 – ABC BYELAWS [cont.]

- If the new owner applies to register the title the publicity requirements in section 3 relating to an applicant will apply.
- We reserve the right to decide whether a short period audit must be undertaken in addition to the normal audit

8. MERGER OF TITLES OR CHANGE IN THE NAME OF A TITLE

If you merge a registered title with one or more other titles or change the name of a registered title then you must apply to us within 30 days of the change to keep the resultant title registered.

We will examine the circumstances surrounding the change (including any other changes to the registered title(s) made at the same time) and tell you in writing if the change is accepted as valid for ABC purposes.

We reserve the right to refuse the title's continued registration if we consider the changes are so extensive or such that we consider it should be treated as a new title requiring separate registration.

Below is a non-exhaustive list of other changes which, if made at the same time as a merger of titles or change of name, may affect our decision.

- A change in format (e.g. tabloid to A4)
- A change in publishing frequency (e.g. weekly to monthly)
- A break in the continuity of issue identification (e.g. first issue after change is identified as issue 1)
- Masthead identification of the change (e.g. 'formerly known as...' or '...incorporating...')
- How the change is presented/communicated in the title and elsewhere to both readers and advertisers

If you are planning a merger of titles or change of name we recommend you contact us for advice as early as possible.

9. RESIGNATION / CANCELLATION

- a) You may resign a title's registration as long as:
 - You tell us in writing before the expiry date of the current ABC certificate
 - There is no complaint, audit, inspection or Fees outstanding against the title
- b) If for strategic reasons (and in our sole discretion) we decide to withdraw our services in relation to a particular ABC product, sector or geographic region

we will terminate affected registrations and/or memberships with a minimum of three months' notice. We will notify those affected of any outstanding requirements before the termination can be effected (such as the completion of an audit) which if not met may result in the termination being deemed a cancellation rather than a resignation. Subject to compliance with any outstanding requirements, members and/or titles affected by a strategic withdrawal may be entitled to a pro-rata refund of membership fees and/or a refund of any fees paid for work not carried out.

- c) After we have confirmed the termination of a title's registration or a membership under section 9(a) or (b), the provisions of section 3(x) will apply.

10. RE-REGISTRATION

- e) You may apply at any time to re-register a title as long as there are no Fees outstanding in relation to the title (whether owing by you or a previous owner of the title).
- f) In cases where the same media owner re-registers a title the first audit must be undertaken within 6 months of the registration being accepted.
- g) We may impose such conditions as we see fit on the re-registration of a title (either to be met before acceptance of the re-registration or after). For example, these conditions may include a requirement:
 - For us to carry out additional audit or inspection work, or require you to provide us with reports on issues related to the previous resignation or cancellation
 - For you to submit a Return Form for a particular audit period or within a specified timescale. In cases where the same media owner re-registers a title the first audit must be undertaken within 6 months of the application being approved
 - For you to submit a Return Form for any audit period not reported as a result of the resignation or cancellation of the title's previous registration
 - For us to complete any inspection or audit that was outstanding on an issued ABC certificate at the date the title's previous registration was cancelled.
 - For you or us to make particular publicity statements (or specify 'no publicity') as appropriate
 - To delay the re-registration of the title for a period of up to 12 months from the date of the previous cancellation as a result of the circumstances that led to that previous cancellation, and a bar on retrospective audits covering the excluded period.

APPENDIX 1 – ABC BYELAWS [cont.]

11. AVAILABILITY OF RECORDS

ABC's credibility relies on the accuracy of the data it certifies. Therefore it requires the following rights of access to records, in order that the accuracy of any data to be certified may be verified.

You must allow us access to any records that we request for the purpose of checking the accuracy of any Return or compliance with the Reporting Standards and byelaws:

- whether held by you or a third-party agent
- within 10 working days of our written request

12. COMPLAINTS PROCEDURE

If a member or Official of ABC wishes to make a complaint that a member is not complying with the ABC byelaws or Reporting Standards then this section sets out the procedure that should be followed. It is intended to allow both parties to the complaint the opportunity to make their representations and for ABC to ensure it has all the information required to make a fair and informed decision. This procedure is based on written submission only. [Note: for ROI, references to the Chair and ABC Board will be taken as referring to the Irish (ROI) Council.]

Stage 1 - Making a complaint

- a) If a member or Official of ABC (other than the Chief Executive or Chairman) ("the complainant") considers that a member ("the member complained of") has not complied with or is not complying with ABC Reporting Standards or the byelaws, he may make a complaint to that effect in accordance with this complaints procedure.
- b) Complaints will not be accepted under this process if:
 - They relate to an infringement of publicity requirements that was published or distributed in material more than 6 months prior to the date of the complaint (unless the infringement continues to be published in material in the public domain – for example on a website, or in a publication still being distributed)
 - They relate to the accuracy of certified data for an audit period with an end date more than 18 months prior to the date of the complaint.
 - They relate to section 17 (data protection), in which case they will be subject to section 18 (governing law and jurisdiction).
- c) The complainant will send to the Head of Compliance a written notification of complaint ("the notification of complaint"), setting out the matters of which he complains accompanied by copies of any documents on which the complaint relies. ABC supplies a

standard form for this purpose, which is available from the ABC website.

- d) If the complainant is the Head of Compliance then:
 - He will send the complaint to the Chief Executive and references below in this process to the Head of Compliance from section 12(e) to section 12(m) will be read as references to the Chief Executive.
 - Once the Chief Executive has made his decision per section 12(k) or 12(l) you may request a review of this decision by an ABC Complaints Panel in accordance with section 12(p), except the Chairman will not consider if the ground or grounds relied on in the request for review apply, i.e. the request for review will be passed to an ABC Review Panel for reconsideration providing the other stated requirements are met.

Stage 2 – Forwarding the complaint and member's right to reply

- e) Unless the Head of Compliance considers the complaint to be manifestly ill founded, he will send a copy of the notification of complaint and any related documents to the member complained of.
- f) Within 10 working days of receipt of the notification of complaint, or within such further time as the Head of Compliance may allow, the member complained of may send to the Head of Compliance a written statement of response to the matters raised by the complainant accompanied by copies of any documents on which he relies. Where the Head of Compliance considers that a reply is required from the complainant, he will send the complainant a copy of the response, in which case section 12(g) will apply.
- g) Within 10 working days of receipt of the statement of response, or within such further time as the Head of Compliance may allow, the complainant may send to the Head of Compliance a written statement of reply setting out his reply to the matters raised by the member complained of accompanied by copies of any documents on which he relies.

Stage 3 – Gathering further information

- h) If it is contended expressly or by implication in the notification of complaint or response or reply that a decision by an ABC Official (the "Official") is not in accordance with the Reporting Standards or the byelaws the Head of Compliance may refer the statement to the Official and the Official may send to the Head of Compliance and to the parties to the complaint his written comments within 10 working days (or within such further time as the Head of Compliance may allow).

APPENDIX 1 – ABC BYELAWS [cont.]

- i) After consideration of the notification of complaint, response and reply (if any) and any written comments by the Official, the Head of Compliance may require the complainant or the member complained of or the Official to provide further written information or documents relating to the matters raised, within a specified timescale.

Stage 4 – Complaint Decision

- j) When the Head of Compliance considers that sufficient information and documents have been provided, he will make a decision on the complaint and will notify the complainant and the member complained of accordingly. This will normally be within 10 working days of the receipt of the information, however if there are reasons why this is not possible ABC will notify both parties as to the reason for the delay in the decision.
- k) If the Head of Compliance decides that the member complained of has complied with the Reporting Standards and byelaws, he will notify the complainant and the member complained of and, with the following exception, all parties must keep all matters relating to the complaint confidential, including all correspondence and the fact that a complaint was made. However, if the Head of Compliance decides special circumstances require it, he may issue a ruling that the complaint has not been upheld and authorise the publication of that ruling on the ABC website and/or the circulation of that ruling to other members and the Trade Media.
- l) If the Head of Compliance decides that the member complained of has not complied with the Reporting Standards or byelaws, or that a decision by an Official was not in accordance with the Reporting Standards or the byelaws he will issue a ruling to that effect, and, if no appeal is received as specified in Section 12(n), he will publicise that ruling on the ABC website and may circulate that ruling to members and/or the Trade Media and will decide on the required method (if any) to correct the information in the marketplace. If an appeal is made under Section 12(n) and/or a request for review under Section 12(o), the decision will only be publicised once the process of appeal/review is completed.
- m) Should the Head of Compliance believe that a penalty other than one set out in section 12(l) be applied, he may in addition and subject to the approval of the Chief Executive implement any or all of the following sanctions [Note: if the complainant is the Head of Compliance then, as per section 12 (d), the Chief Executive alone may implement any or all of the following sanctions):

- withdraw any ABC certificate already issued and issue a revised ABC certificate;
- require the member complained of to submit or resubmit any Returns;
- direct that the member complained of be expelled, temporarily suspended from membership and/or subject to the fulfilment of conditions;
- direct that the registration of the title in question be cancelled or temporarily suspended.
- direct that a re-audit take place by the member's Approved Auditor or ABC (at the member's cost).

Stage 5 – Appeal to Chief Executive

- n) Should the complainant or member complained of disagree with a decision taken by the Head of Compliance alone under section 12(k) or 12(l), they will have the right to appeal to the Chief Executive, by giving notice in writing and detailing the grounds for appeal to the Head of Compliance within 5 working days of notification of the decision. If the Head of Compliance receives such a notice he will refer the complaint to the Chief Executive who will reconsider the complaint and decision and will normally respond to each party within 10 working days of receipt of the appeal. However if there are reasons why this is not possible ABC will notify both parties as to the reason for the delay in the decision.

Stage 6 – Review by ABC Board panel

- o) The complainant or member complained of may request a review of a decision on a complaint by the Chief Executive under section 12(n) or by the Head of Compliance and Chief Executive together under section 12(m) if one of the following grounds applies:
- (i) Relevant evidence (which had been provided within the relevant time limit) was not taken into account;
 - (ii) There is a substantial flaw in the decision or in the process which led to the decision.
 - (iii) Relevant new evidence has come to light which could not reasonably have been obtained before the decision.
- p) If the complainant or member complained of wishes to exercise the right to request a review of a decision then they must give notice in writing to the Chief Executive using the official ABC Request for Review Form (available from the ABC website or on request) within 5 working days of notification of the decision. The completed form must:
- Set out which of the ground or grounds stated in section 12(o) they consider applies.
 - Be limited to the explanation as to why the specified ground or grounds applies.

APPENDIX 1 – ABC BYELAWS [cont.]

- Be authorised by an individual at Director level of the member's organisation.

If the Chief Executive receives such a notice he will refer the complaint to the Chairman.

- q) If the Chairman considers that the ground or grounds relied on in the request for review apply (as to which his decision is final), he will refer the complaint for reconsideration to a panel consisting of 3 members of the ABC Board (not connected with the complainant or the member complained of or the matters raised) selected by him ("the Complaints Panel"). The Chairman may, at his discretion, fill one or more of the 3 positions on the Complaints Panel from the membership of the ABC Reporting Standards Groups.
- r) If they consider it appropriate, before reconsidering the decision, the Complaints Panel may invite the complainant, the member complained of, or the Official to make further written representations, may call on appropriate experts and may make such other further investigations as they consider appropriate. The panel must reconsider the decision within 15 working days of the Chairman receiving the notice in accordance with section 12(p), save that the Chairman may allow an extension of not more than 10 working days, in his sole discretion. The panel shall be entitled to adjourn any meeting if necessary but in such circumstances should complete their review of the decision as soon as is reasonably practical.
- s) The Complaints Panel may confirm, reverse or vary the decision of the Chief Executive and/or Head of Compliance. The decision of the Complaints Panel shall be final, except when the Complaints Panel's decision is not unanimous when their decision shall be of no effect unless and until it has been reviewed and approved by the ABC Board. Such review by the ABC Board must take place within 10 working days of the Complaints Panel's decision.
- u) If the ABC Chairman is unavailable to carry out his actions in this procedure due to normal absences (for example holiday/business commitments) then appropriate extensions to the timescales will be made to enable him to properly fulfil his role.
- v) If either the ABC Chief Executive or ABC Chairman are unavailable to carry out their actions in this procedure due to prolonged or indeterminate absence (for example through illness or other incapacity) then the ABC Board may appoint a deputy to fulfil their role in this procedure.
- w) Matters raised under this complaints procedure cannot also be subject to an appeal under the review procedure in section 13 below.
- x) All decisions of ABC as to the interpretation of these Byelaws generally and in relation to any complaint will be final and you agree not to institute any legal proceedings in relation to any matter arising under the Byelaws or which is or was the subject of a complaint.

Complaints Procedure – confidentiality/unavailability of ABC Chairman or Chief Executive/legal proceedings

- t) For the duration of the complaints procedure, but subject to Section 12(k), the contents of the statement of complaint, the statement of response, the statement of reply and any other information and documents which have been provided will be confidential to the complainant, the member complained of and ABC.

13. REVIEW PROCEDURE

This section sets out the procedure for members who wish to contest a decision made by ABC because they believe it has not been made in accordance with ABC Reporting Standards or byelaws. This procedure is based on written submission only. [Note: for ROI, references to the Chair and ABC Board will be taken as referring to the Irish (ROI) Council.]

Stage 1 – Appeal to Chief Executive

- a) If you consider that a decision by an ABC Official (whether about a matter concerning you or another Member) is not in accordance with ABC Reporting Standards or the byelaws, you have the right to appeal against that decision in accordance with this review procedure. Note: If the decision relates to an audit or inspection, the first level of appeal will normally be to the Director of Audit – refer to the relevant Reporting Standards. However if the official making the audit/inspection decision is either the Director of Audit or the Chief Executive then the first level of appeal will be in accordance with this review procedure.
- b) You must send your appeal in writing to ABC's Chief Executive, setting out the reasons why you believe the decision is not in accordance with the Reporting Standards or the byelaws, including with it copies of any documents on which you rely.

APPENDIX 1 – ABC BYELAWS [cont.]

- c) If you wish the implementation of the decision to be suspended pending the appeal, you must give ABC written notification of your intention to appeal before the date on which the decision is to be implemented, and your appeal must be received by the Chief Executive within 5 working days of this notification. In any event, appeals may only be brought under this Review Procedure within one month of the date of the decision.
- d) If the Official whose decision is questioned (“the Relevant Official”) is the Chief Executive, then you may request a review of this decision by an ABC Review Panel in accordance with section 13(m). In these circumstances:
- Section 13(c) still applies, therefore if you wish the implementation of the decision to be suspended pending the request for review you must give the Chief Executive written notice of your intention to request a review before the date on which the decision is to be implemented, and the completed ABC review form as detailed in section 13(m) must be received by the Chief Executive within 5 working days of this notification.
 - The Chairman will not consider if the ground or grounds relied on in the request for review (referred to in Section 13(l)) apply. The request for review will be passed to an ABC Review Panel for reconsideration providing the other requirements in Section 13(m) are met.

Stage 2 – Forwarding the appeal and response from those affected

- e) The Chief Executive will send a copy of your appeal to the Relevant Official.
- f) If the Chief Executive considers that your appeal directly affects another member or members (“the member(s) affected”), he will also send a copy of your appeal to the member(s) affected.
- g) The Relevant Official (and any member(s) affected) must send their written statement(s) of response to the Chief Executive, setting out their submissions on the matters raised by you, including copies of any documents on which they rely.
- The response(s) (if submitted) must be received by the Chief Executive within 10 working days of receipt of the appeal, or within such further time as the Chief Executive may allow.
 - The Chief Executive will send the statement(s) of response (if submitted) to you.
 - If no statements of response are made (or the statement(s) are ‘no response’) then the process will move direct to byelaw 13i.

Stage 3 – Right to reply to the responses

- h) You may send to the Chief Executive a written statement of reply setting out your reply to any matters raised by the Relevant Official (and any member(s) affected) including copies of any documents on which you rely.
- The reply must be received by the Chief Executive within 10 working days of receipt of the statement(s) of response, or within such further time as the Chief Executive may allow
 - The Chief Executive will send your statement of reply (if submitted) to the Relevant Official (and to any member(s) affected).

Stage 4 – Gathering further information

- i) After considering the correspondence and documentation relating to the appeal, the Chief Executive may require you, the Relevant Official and/or any member(s) affected to provide further written information or documents relating to the matters raised.

Stage 5 – Appeal decision

- j) When the Chief Executive considers that sufficient information and documents have been provided, he will make his decision concerning the appeal and notify the member(s) affected. This will normally be within 10 working days of the receipt of the information, however if there are reasons why this is not possible ABC will notify the member(s) affected as to the reason for the delay in the decision
- k) If the Chief Executive decides that the decision by the Relevant Official was not in accordance with the Reporting Standards or the byelaws, he may implement any or all of the following actions:
- Issue a ruling to that effect and authorise the circulation of that ruling to other members and to the Trade Media;
 - Withdraw any ABC certificate already issued and issue a revised ABC certificate;
 - Require you or any member(s) affected to submit or resubmit any Returns;
 - Direct that a re-audit take place either by the relevant Approved Auditor or ABC.
 - Reverse or vary the decision of the Relevant Official

Stage 6 – Review by ABC Board panel

- l) Any member affected may request a review of a decision by the Chief Executive under section 13(j) if one of the following grounds applies:
- (i) Relevant evidence (which had been provided within the relevant time limit) was not taken into account;

APPENDIX 1 – ABC BYELAWS [cont.]

- (ii) There is a substantial flaw in the decision or in the process which led to the decision.
- (iii) Relevant new evidence has come to light which could not reasonably have been obtained before the decision of the Chief Executive under section 13(j)
- m) If the member wishes to exercise the right to request a review of a decision then they must give notice in writing to the Chief Executive using the official ABC Request for Review Form (available from the ABC website or on request) within 5 working days of notification of the decision. The completed form must:
 - Set out which of the ground or grounds stated in section 13(l) they consider applies.
 - Be limited to the explanation as to why the specified ground or grounds applies.
 - Be authorised by an individual at Director level of the member's organisation.If the Chief Executive receives such a notice he will refer the complaint to the Chairman.
- n) If the Chairman considers that the ground or grounds relied on in the request for review apply (as to which his decision is final), he will refer the decision for reconsideration to a panel consisting of 3 members of the ABC Board (not connected with the member or members affected or the matters raised) selected by him ("the Review Panel"). The Chairman may, at his discretion, fill one or more of the 3 positions on the Review Panel from the membership of the ABC Reporting Standards Groups.
- o) If they consider it appropriate, before reconsidering the decision, the Review Panel may invite the member or members affected or the Relevant Official to make further written representations, may call on appropriate experts and may make such other further investigations as they consider appropriate. The panel must reconsider the decision within 15 working days of the Chairman receiving the notice in accordance with section 13(m), save that the Chairman may allow an extension of not more than 10 working days, in his sole discretion. The panel shall be entitled to adjourn any meeting if necessary but in such circumstances should complete their review of the decision as soon as is reasonably practical.
- p) The Review Panel may confirm, reverse or vary the decision of the Chief Executive. The decision of the Review Panel shall be final, except when the Review Panel's decision is not unanimous when their decision shall be of no effect unless and until it has been reviewed and approved by the ABC Board. Such review by the ABC Board must take place within 10 working days of the Review Panel's decision.

Review Procedure – confidentiality/unavailability of ABC Chairman or Chief Executive/legal proceedings

- q) Until the completion of the review procedure, the contents of your appeal, the statement(s) of response and reply and any other information and documents which have been provided will be confidential to you, ABC and any member(s) affected.
- r) If the review procedure concludes that the decision by an ABC Official is in accordance with the Reporting Standards or the byelaws, then all parties must keep all matters relating to the appeal confidential, including all correspondence and the fact that an appeal was made. However if the Chief Executive or Review Panel decide special circumstances require it, they may issue a ruling that the appeal has not been upheld and authorise the publication of that ruling on the ABC website and/or the circulation of that ruling to other members and the Trade Media.
- s) If the ABC Chairman is unavailable to carry out his actions in this procedure due to normal absences (for example holiday/business commitments) then appropriate extensions to the timescales will be made to enable him to properly fulfil his role.
- t) If either the ABC Chief Executive or ABC Chairman are unavailable to carry out their actions in this procedure due to prolonged or indeterminate absence (for example through illness or other incapacity) then the ABC Board may appoint a deputy to fulfil their role in this procedure.
- u) Matters raised under this review procedure cannot also be subject to a complaint or appeal under the complaints procedure in section 12 above.
- v) All decisions of ABC in relation to this review procedure will be final and you agree not to institute any legal proceedings in relation to any matter arising under the Byelaws or which is or was the subject of an appeal.

14. COPYRIGHT

- a) We hold joint copyright in your titles' ABC certificates with you.
- b) We have the right to use and publish without restriction all information provided to us for certification

APPENDIX 1 – ABC BYELAWS [cont.]

15. LIMITATION OF LIABILITY

Nothing in these Byelaws excludes or limits our liability in respect of death or personal injury caused by negligence, fraud, and/or fraudulent misrepresentation and liability which may not otherwise be limited or excluded under applicable law. The entire aggregate liability of us to you or any third party arising out of or in connection with your membership of and relationship with ABC, and whether arising from contract, tort, negligence or otherwise, shall be limited to the value of five times the Fees paid by you in the calendar year of the act or omission said to give rise to the liability. Under no circumstances shall we be liable to you or any third party for any type of special loss, indirect loss, consequential loss, loss of profits or any anticipated savings, or loss of data.

16. USE OF ELECTRONIC COMMUNICATION

We each agree that we may communicate electronically with each other. The electronic transmission of information cannot be guaranteed to be secure or free from viruses or error, and consequently such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or otherwise be adversely affected or unsafe to use. You and we recognise that systems and procedures cannot be a guarantee that transmissions will be unaffected by such hazards but we each agree to use commercially reasonable procedures to prevent such hazards including undertaking checks for the most commonly known viruses before sending information electronically.

17. DATA PROTECTION

- a) This section 17:
- Will apply when we are to carry out an audit, inspection or other services for which we have been engaged and is supplemental to the duties and responsibilities set out in the Terms of Audit letter or other agreement.
 - Includes the terms “Personal Data”, “Sensitive Personal Data”, “Data Processor”, “Data Controller” and “Process” which are defined as in the Data Protection Act 1998 (the “DPA”).
 - Will not be subject to the complaints procedure detailed in section 12, but will be subject to the jurisdiction of the courts of England.
- b) You acknowledge that under the terms of these byelaws and the Reporting Standards, we will act as a Data Processor appointed by you who will be a Data Controller, and the data you (and/or third parties acting your behalf) make available to us from time to time to which we have access may include Personal Data and Sensitive Personal Data (such Personal Data and

Sensitive Personal Data shall be defined as the “The Personal Data”).

- c) We will:
- Only process the Personal Data for the purposes of carrying out audits/inspections and/or other services for which you have engaged us
 - Use our reasonable endeavours to keep The Personal Data secure.
- d) You warrant, represent and undertake that:
- You (and/or any third party acting on your behalf) are entitled to provide The Personal Data to us for the purposes of us carrying out audits and/or other services for which you have engaged us; and
 - Our processing of The Personal Data for such purposes shall not cause us to be in breach of any applicable laws or regulations (including, without limitation, the DPA).
- e) You will indemnify us, keep indemnified and hold us harmless from and against all costs (including the costs of enforcement), expenses, liabilities (including any tax liability), injuries, direct, indirect or consequential loss (all three of which terms include, without limitation, pure economic loss, loss of profits, loss of business, depletion of goodwill and like loss), damages, claims, demands, proceedings or legal costs (on a full indemnity basis) and judgments which we incur or suffer as a result of a direct or indirect breach by you of section 15 (d).
- f) We reserve the right to return to you (or any third party acting on your behalf), and refuse to audit and/or provide any other services in respect of The Personal Data where we reasonably consider that any Processing of that data by us could cause us to be in breach of any applicable laws or regulations (including, without limitation, the DPA).

18. GOVERNING LAW AND JURISDICTION

The formation, existence, construction, performance, validity and all aspects whatsoever of the Byelaws, Reporting Standards and other regulations governing the workings of ABC as laid down by the Board and all other aspects of the relationship between you and ABC will be governed by the law of England and Wales and the courts of England and Wales will have exclusive jurisdiction to settle any disputes which may arise. ABC and you irrevocably agree to submit to that jurisdiction except that ABC may seek injunctive relief in any court of competent jurisdiction.

To check you are using the latest ABC reporting standards and obtain information about recent changes, visit www.abcireland.ie

www.abc.org.uk



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