



January 2019

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ABC Consumer Magazines Reporting Standards (UK)

A change has been agreed to the ABC Consumer Magazine Reporting Standards. We have updated the latest Reporting Standards to incorporate this change and you can now view or download these from our [website](#).

Have a suggestion or a query about a rule?

As an ABC member you can ask us to look at any aspect of the information we publish or the rules behind them. If you have any suggestions or comments please contact your ABC Account Manager, Charlotte Brown (charlotte.brown@abc.org.uk), any member of the ABC team or the [ABC Consumer Magazines Reporting Standards Group](#)

Consolidated auditing option

Without changing the frequency of certification, consolidated auditing allows you to opt to have a number of ABC certificates to be audited together.

This is now available for Consumer Magazines as follows:

- A publication reporting two six-month certificates has one audit covering both (i.e. annually)
- A publication reporting monthly certificates has one audit covering three certificates (i.e. quarterly)

The aim of this change is to provide efficiencies and therefore cost savings through changing the timing of audit work across a set of certificates, both in your staff time and a reduction in our audit fees as a result of fewer audit visits.

As was the case previously, if material misstatement of data is identified at audit this will be corrected by updating the certificate. In the unlikely event there are repeated errors in circulation claims we reserve the right to withdraw this option.

If you wish to take up or discuss consolidated auditing further please [contact us](#). If you do not wish to take up the option you need take no further action and we will continue to audit every six months.

Setting the standard



Amendment

Shading denotes new text and strike-through deleted text:

RETURN FORM SUBMISSION, AUDIT, CERTIFICATION [extract]

4. Each circulation claim is audited to verify it is in accordance with the applicable Reporting Standards

...

- c) Publications reporting on a mandatory basis every 6 months may opt for an annual audit. Publications reporting on a mandatory basis every month may opt for a quarterly audit. Known as 'consolidated auditing' this enables the audit work for more than one certificate to be carried out at the same time. Note:
 - i) You must tell us in writing if you wish to use this option.
 - ii) We may withdraw the option to utilise consolidated auditing if certificates are repeatedly re-issued to correct material errors in claims.
- ed) 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 and those publications with a publishing frequency of more than once a week will be inspected annually on average.
- ee) If following an audit or inspection we identify material problems with the Return Form or Certificate then we will propose to revise the claim. If a Certificate has already been issued we will issue an updated certificate that identifies the changes. This replaces your original Certificate and must be used in its place. The process is as follows:
 - i) We will send you a letter detailing the reason/problem giving rise to the amendment.
 - ii) You will have 10 working days from the receipt of this letter to provide any further information to us, or object to the revision of the claim.
 - iii) If you wish to object to the revision of the claim 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.
 - iv) Subsequent Certificates ~~will~~ may not be issued until we have resolved all queries on a previous audit and issued the updated Certificate, if applicable.
 - v) We identify updated certificates on our website