



January 2019

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## **ABC Republic of Ireland Paid Newspapers & Free Letterbox Delivery Reporting Standards**

A change has been agreed to the ROI Paid Newspaper and Free Letterbox 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 Lynn Kendrick ([Lynn.kendrick@abc.org.uk](mailto:Lynn.kendrick@abc.org.uk)) or any member of the ABC team.

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## **CONSOLIDATED AUDITING**

Publishers may now opt to have their six-monthly certificates audited on a 12 monthly cycle, or monthly certificates on a quarterly cycle (i.e. after certification).

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, whilst ensuring the risk of material misstatement is appropriately mitigated.

If any material misstatement of data is identified at audit this will be corrected by updating the affected certificate.

### **Amendment**

New section 4c added as shown overleaf

Setting the standard



## 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 month may opt for a quarterly audit. Publications reporting 6 monthly may opt for an annual 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 these options.
  - ii) As certificates are issued based on the member's claim any subsequent material errors identified at audit will require an updated certificate be issued that identifies the changes. This replaces the member's original Certificate and must be used in its place.
  - iii) We may withdraw the option to utilise consolidated auditing if certificates are repeatedly re-issued to correct material errors in claims.