

A smooth audit



Setting the standard

You will need to retrieve certain documentation prior to completion of your ABC return submission and for the auditor to inspect during the audit visit. This means ensuring that you have organised your records so that all relevant documents have either been retrieved in advance of the audit or can be easily and quickly located when requested by the auditor when they are on-site.

The advice below will help to keep the work required to complete your return and that at audit to a minimum, saving time for both you and your staff.

Audit File

You will save a considerable amount of time if you collect as much documentation as you can on an 'issue by issue' basis throughout the audit period rather than leaving it until the return is due for submission. This will also highlight whether any documentation is missing and allow you sufficient time to get replacement copies. It can often be difficult to get duplicate copies many months after the transaction has taken place.

For every issue distributing in the audit period, this 'Audit File' should include copies of:

- Printers invoices.
- Distribution/postal invoice/dockets for every copy to be claimed. In the majority of cases, this evidence will be the Royal Mail Press-stream docket and corresponding invoice.
- The printer's invoice and distribution or postal invoice/dockets should include the publication name, cover date and number of copies printed or distributed. The distribution/postal invoice/docket must also include the date of distribution.
- Any additional delivery evidence needed to support copies claimed as Bulk Copies, and also delivery evidence for copies supplied to any Exhibitions/Conferences that you wish to include on your Certificate. For these copies the name of the Exhibition/Conference must also be included. NB Bulk free copies to exhibitions/ conferences are not included in your average net circulation figure.
- Newstrade distribution sheets (if newstrade circulation is to be claimed).
- Invoices for all multiple & bulk copies sold in the audit period. (if claimed)
- Each issue of the journal/publication distributed in the audit period.

Audit Issue Mailing List

On your ABC Certificate the detailed circulation breakdown is shown for your Audit Issue. Therefore you must retain a duplicate copy of the audit issue mailing list.

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For titles reporting to a mandatory audit period ending in December, the 'audit issue' will be issue distributed closest to 1st December. For those reporting to a mandatory audit period ending in June, the 'audit issue' will be issue distributed closest to 1st June.

If you are unsure which issue needs to be retained, or for additional reporting options speak to your Account Manager.

The list should be retained and forwarded to ABC in an electronic format. The electronic list should be in a simple standard format as defined here:

- The file should be saved as a simple ASCII, comma-delimited (or separated) or excel file.
- The mailing list must hold one line per addressee and be specific to a single publication.
- It should be comprised of separate fields that hold address details and various coding relevant to each addressee.
- Each addressee must be coded by circulation category; a breakdown of the coding system used should be included.
- All requested circulation must include a date, in consistent dd/mm/yyyy format.
- The file must include a header line containing the names of each field.
- A single file is preferred but if there's more than one file the format should be consistent.

The list can be emailed to ABC: mailinglists@abc.org.uk

If you are unable to comply with this format please contact your Account Manager for further advice.

Source Documentation

Source documents are third party documents, i.e. independent of the publisher, that allow ABC to validate the copies claimed on the certificate. Publishers should note that source documents used to support controlled circulation should be less than three years old from the date of distribution of the audit issue.

The auditor will select a sample of addressees from the audit issue mailing list and will ask you to find the request/source documentation for each addressee selected. In order for you to provide an audit trail, you will need to ensure that you have sufficient detail on your mailing list to allow easy access to request/source documentation for each addressee on the mailing list.

It is also important to store source documents in a fashion that enables them to be easily retrieved for audit. You may need to keep old documents even though the addressee may have renewed the subscription or re-registered by the time the audit is carried out.

Documents required:

- Subscriptions – registration document or renewal forms. This should include the addressee details, journal name, amount of subscription and period of subscription.
- Written Requests (Controlled circulation) – request cards for each addressee. Ensure all cards are signed, dated and sufficient data is collected to prove Terms of Control fit.



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- Telephone/Internet Requests (Controlled circulation) – request cards/records for each addressee. Ensure the relevant Personal Identifier Question has been answered, that cards are dated, and sufficient data is collected to prove Terms of Control fit. There will also need to be a request to receive question and response.
- Non-requested controlled circulation - The source documentation used to support the claim for each addressee. Ensure the source documentation includes the name, address and sufficient demographic data to prove Terms of Control fit.
- Society Circulation – You will need to be able to prove that addressee claimed is a member of the relevant society. In addition ensure you hold a statement from the Association/Society confirming the official status of your magazine and society membership numbers at the date of the audit issue.

Financial Records

Proof of payment

Ensure financial records allow you to prove that individual printing/distribution invoices have been paid.

Proof of receipt

Ensure financial records allow you to prove that payments have been received for all copies claimed as paid circulation e.g. Newstrade circulation, single and multiple subscription copies and bulk sales.

How To Get More Information

The Business Magazine Reporting Standards are available from the ABC website www.abc.org.uk. If you need to discuss any aspect of ABC please contact an ABC Account Manager (01442 870800)

ABC runs regular training courses on all aspects of circulation relating to ABC membership. Details of next training dates can be obtained from Alden Arnold at alden.arnold@abc.org.uk or 01442 200743

This outline is intended as a brief user-friendly guide to the topic. It is not intended as a replacement for, or interpretation of, the relevant ABC Reporting Standards. In all cases where this guide and the Reporting Standards differ, the Reporting Standards will prevail.