



Audit Bureau Of Circulations

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To,

ALL PUBLISHER MEMBERS

NOTIFICATION NO. 829

APPOINTMENT OF AUDITORS TO CARRY OUT CIRCULATION AUDITS

Council at its recent meeting, after deliberations over several meetings, decided that with effect from audit period January-June 2013, appointment of auditors to carry out circulation audits of member publications would be done by the Council.

The present system of publisher member appointing an empanelled publisher auditor would cease after the circulation audit for the audit period July-December 2012 is completed some time in January / February 2013 i.e. empanelled publisher auditor as at present appointed by a publisher member would carry out circulation audits for the audit period July-December 2012 in normal course and submit the audited circulation figures in the month of January-February 2013, thereafter if any publications are required to be put through a recheck audit by Bureau auditors, the same will be carried out since it corresponds to the audit period July-December 2012.

Following broad framework has been decided upon by the Council to directly appoint auditors to carry out circulation audits of member publications every six-months w.e.f audit period January-June 2013 :

- 1) Bureau's Council of Management would decide to appoint auditors from amongst empanelled auditors to undertake circulation audits of member publications with effect from the audit period January-June 2013.
- 2) One common panel of Auditors to be formed merging the existing panel of Publisher Auditors and Bureau Auditors.
- 3) Circulation figures as certified by the appointed auditors would be accepted for certification without a further recheck audit.
- 4) Member publications will also not be periodically put through routine surprise checks by Bureau auditors.
- 5) Publisher members would be provided names of three audit firms as an option to choose the audit firm / firms to audit their member publications. Publisher member having multiple editions / printing centres at several places may choose any one or two or all three audit firms and distribute their various publications and / or (editions) amongst those firms.
- 6) In cases where the option of three audit firms provided to a publisher member is not acceptable to a publisher member for any valid reason then a publisher member should clearly specify in detail the reasons for not accepting any of the three audit firms offered. Council would then decide on the matter duly considering the reasons offered by a publisher member.

- 7) The audit firm chosen will carry out circulation audits as per the prescribed audit guidelines as laid down from time to time and submit the certified circulation figures along with the check list duly stamped and signed.
- 8) An Audit firm would undertake circulation audits of member publications for a maximum period of 2 years i.e. 4 six monthly audit periods.
- 9) Empanelled Publisher Audit firms which had carried out circulation audits of member publications during the last 8 audit periods upto July-December 2012 would necessarily not be allotted to the same publication and all efforts would be made not to allot the said audit firm also to the nearest competitor.
- 10) All empanelled auditors should necessarily carry out circulation audits as per the prescribed Bureau's audit guidelines and submit the audited circulation figures within a period of 45 days after the end of the relevant audit period i.e.
 - for the audit period January to - latest by 16th August (next day in case of a Sunday or Bank Holiday)
June
 - for the audit period July to - latest by 15th February
December
- 11) Emphasis would be placed on the capacity of the audit firm to handle the volume of circulation audits and complete circulation audits on time.
- 12) Instances of complaints received from publisher members against any empanelled auditors would be considered by the Council within 30 days and appropriate action would be initiated by the Council based on the material facts of the matter available including response from the auditor.
- 13) The existing practice of circulation auditors carrying out a press and market visit atleast once a year (January to December) would continue.
- 14) The check-list would be required to be completed by the appointed publisher auditor for each edition and / or printing centre (as the case may be) audited with effect from the audit period January-June 2013.

Audit Fees & out of pocket expenses:

Audit fees payable to the appointed auditors would be at the same level as at present paid to the existing auditor relevant to the audit period July-December 2012. Actual out of pocket expenses incurred by the auditor to be reimbursed by the publisher against supporting bills .

Should you desire to obtain any further information on the above subject, please feel free to write to the Bureau. Email: abc@auditbureau.org

Thanking you,

Sd/-
Secretary General

Both copies of check-lists available on the Bureau's website : www.auditbureau.org

- i) Check list to be completed by auditors after verification of publishers books and records
- ii) Check list for Press and Market visit by auditors
(Both check lists to be completed by auditors)