



# Audit Bureau Of Circulations

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## Notification No. 855

### SUB: BUREAU AUDITS

This Notification supersedes all previous notifications and audit guidelines which pertain to Bureau's audits, surprise audits, recheck audits, special audits or any other audits by whatever name called except normal six monthly circulation audits.

#### 1. Bureau Audits:

Broad framework for all Bureau audits which would be undertaken with immediate effect would be as under:-

##### 1.1 Competent Authority for Bureau audits:

Bureau's Council of Management and/or Audit Committee members are fully empowered and authorised to initiate Bureau audits as and when deemed appropriate under any circumstances.

##### 1.2 Surprise market visits:

Bureau's Council of Management and/or Audit Committee members can authorise any audit firm, Bureau official(s), highly technically qualified person, forensic auditors, local authority or any other person (excluding competitor) that the competent authority feels appropriate for carrying out surprise market visits.

##### 1.3 Surprise audits including press visit and verification of books and records:

Surprise audits including Press visits and verification of books and records of a publisher member would be carried out by an appointed audit firm authorised by ABC and/or Bureau officials, forensic audit firm (as and when deemed appropriate).

##### 1.4 Result of Bureau audits:

Result of Bureau audits as per report submitted by the audit firm and Bureau official would be considered by the Bureau's audit committee and its recommendations put before the Bureau's Council of Management.

Any attempt by a publisher member to obtain higher ABC certification by fraudulent means or manipulation of books and records or by any other manipulative tactics inter-alia including non-compliance of audit guidelines, then in all such cases, Audit Committee and / or Bureau's Council of Management would consider appropriate strict action inter-alia not limited to circulation figures being treated as "Not Accepted" for certification for a particular duration but also including termination of membership (as per provision in Articles of Association) and/or any other punitive action which the Bureau's Council of Management may decide.

## 2.0 Complaints from publisher members:

Complaints against publisher members should be sent to the Secretariat before the end of the respective six monthly audit period so that the complaint can be verified and acted upon by the Bureau for that particular audit period. All complaints should be in writing accompanied by evidence.

### 2.1 Frivolous complaints:

If a complaint is found to be frivolous, then following action will be taken:-

- 1) Two frivolous complaints noticed within a block of two years, then ABC certificate of circulation of the complainant would be withheld or withdrawn as the case may be.
- 2) Any other action as decided by the Council.

### 2.2 Cost of Bureau audits:

In all cases where a Bureau audit is undertaken due to a complaint, then the complainant would have to bear the entire cost of the verification of the complaint including audit fees and out of pocket expenses of the audit team.

### 3.0 Few reasons to undertake Bureau Audits but not limited to:-

- i) Increase in circulation beyond a threshold limit as specified
- ii) New enrolment of an edition to Bureau membership
- iii) Non-submission / non certification of circulation figures for previous audit period

Bureau audits would be carried out at **ANY TIME** thru a surprise press and market visit inter-alia including verification of publishers books and records.

### 3.1 Increase in circulation:

Any increase in circulation as compared to previous audit period needs to be thoroughly verified thru a Bureau Audit.

Each edition and /or printing centre (as applicable)	Increase in average circulation for an audit period
• Upto 100,000 ave. copies	20% and above [minimum increase average 10,000 copies]
• Between 100,001 ave. copies and upto 300,000 ave. copies	15% and above
• Above 300,001 ave. copies	12.5% and above

(In some cases comparison will be made with a similar audit period i.e for eg. January-June to January-June period specially where fluctuation is seasonal)

**3.2 New enrolment to Bureau membership (new titles and /or new editions of existing titles):**

All new titles and / or new editions of existing titles applying for Bureau membership would be considered for certification for the first time after a Bureau audit.

Existing printing centres converted to full fledged editions would be exempted from such audits. However in case of increase in circulation for such converted printing centres as per the parameters as mentioned in para (i) above would be considered for Bureau audit due to increase in circulation beyond the threshold limit.

**3.3 Non submission and / or non certification of circulation figures :**

All member publications (individual editions and / or printing centres) which do not submit circulation figures for certification or whose circulation figures were not certified in the previous / earlier audit period for any reason would be subjected to a Bureau audit.

**3.4 Cost of above Bureau audits:-**

In all the above cases the concerned publisher member would bear the entire cost of Bureau audit including GST and actual out of pocket expenses at actuals.

Thanking you,

Secretary General