



900 Larkspur Landing Circle, Suite 295, Larkspur, California 94939 • (415) 461-6006 • (415) 461-6007 FAX

## REVIEW OF RECORDS CHECKLIST

Use this checklist to help you prepare for the audit. Check off items as you collect them. Careful preparation is key to an efficient and successful audit.

### **Completed Audit Workbook (Excel)**

#### **Mailing/Subscriber List**

Historical back-ups in electronic format must be saved for every issue. Most audits include an in-depth analysis of a single issue within the period covered by the report. We will need to review and analyze a copy of the list exactly as used for this issue. *Please keep in mind that we need to be able to audit all available data (type of recipient, industry code, start/end dates, rate and term of subscription, etc.). Please be sure that you have the appropriate fields and codes in your database to make this verification possible.*

#### **Printing**

##### *In-house:*

- Original signed press run sheets indicating total issues printed, waste, hours, newsprint and ink consumption, etc.

##### *Contract:*

- Invoices from printer. Invoices must note the actual number of copies printed and delivered.
- Proof of payment to printer

#### **Mail Distribution**

##### *In-house:*

- USPS Statements of Mailing
- Proof of payment to the USPS for postage. If mailing is done in-office, start and stop meter amounts.

##### *Contract:*

- Invoices to 3<sup>rd</sup> party mailer. Invoices must note the total number of copies mailed.
- Proof of payment to 3<sup>rd</sup> party mailer
- USPS Statements of Mailing

#### **Paid/Non-Paid Mail Subscriptions**

Documents proving request and proof of payment should be maintained for all requested and paid mail subscriptions.

- Subscriber/Requester cards (mail / fax)
  - Signature of subscriber and date subscriber signed card
  - Name
  - Company name (if applicable)
  - Address
  - Job function/title and/or title code (if applicable)
  - Business/Industry classification and/or industry code (if applicable)
  - Indication that they wish to receive/continue receiving the publication
  - Subscription term
  - Subscription rate (if applicable)



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- Internet/Telemarketing requests (electronic / phone)
  - All of the above information, as well as:
    - Date and time of the contact (rather than date subscriber signed card)
    - Name of person taking the request (telemarketer)
    - Phone number and/or e-mail address of the subscriber
    - Personal identifier, such as eye color, pet's name, etc.
- Proof of payment for subscription

#### **Non-Requested Mail Subscriptions**

- Documentation of original source lists, including vendor or association information, and the date(s) the lists were obtained or updated. Copies of original source lists should be saved as a reference.
- Invoices for purchased lists (as applicable)
- Proof of payment for purchased lists (as applicable)
- For subscriptions distributed to members of an association or group as a membership benefit, proof of payment from the organization as well as proof that the individual members of the association were given the option of declining receipt of the publication and receiving a reduction in the cost of membership.

#### **Target/Bulk Distribution**

##### *In-house:*

- Summary and original detailed route lists with complete drop addresses and number of issues delivered, per location. The name of a contact person and phone number at each location is also extremely helpful. We recommend that a responsible individual sign for receipt whenever possible.
- Payroll records and/or proof of payment to drivers for delivery

##### *Contract:*

- Summary and original detailed route lists with complete drop addresses and number of issues delivered, per location. The name of a contact person and phone number at each location is also extremely helpful. We recommend that a responsible individual sign for receipt whenever possible.
- Invoices to 3<sup>rd</sup> party distributor
- Proof of payment to 3<sup>rd</sup> party distributor

#### **Single Copy Sales (Racks/Dealers)**

- Settlement sheets or other statements clearly indicating distribution location name and address, quantity shipped/delivered, returned, sold, and amount paid per location or dealer, per issue
- Invoices from dealers
- Proof of payment from dealers for copies sold
- Revenue collection records including bank deposit records of itemized collections/deposits per issue

#### **Non-Qualified Copies**

- Complete accounting of all copies received from the pressroom or printer, including copies used by salespersons, tear sheets, returns, office copies, etc. should be maintained. There must be sufficient copies for standard office use.
- For copies distributed at special events, a summary and detail of distribution by event is necessary (see Trade Show sheet of Audit Workbook). Documents establishing request/permission for distribution and shipping receipts and/or invoices (if applicable) should also be maintained.
- All copies not distributed in other categories are non-qualified



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**Newspapers in Education (NIE)**

- Total draw, name and address of educational institution
- NIE file including sponsor's name, amount paid, term and proof of payment. If NIE is subscription, records must include expiration date.

**Paid Digital Editions**

- Subscriber file with e-mail, date of payment, amount, expiration date and proof of payment
- Log of electronic distribution
- Electronic copy of digital edition for review

**Review of Mastheads**

A single sample copy of the masthead(s) being audited.

**Client Certification and Affidavit of Accuracy of Information**

Sign and return this form prior to the audit.