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Advertising Agency Control Objectives and Questionnaire
Media Rating Council, Inc.
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Summary of Control Objectives

Insertion Orders

- Standardized, documented processes and procedures are in place for the processing and approval of insertion orders.
- Insertion orders are approved by appropriate level of management and are reviewed to ensure that all aspects of the final, signed insertion order are exactly represented within the electronic insertion order.
- Proper segregation of duties exists between those with the ability to approve an insertion order and create an electronic insertion order.
- Changes to in-process (or processed) insertion orders are approved by the appropriate level of management.

Ad Trafficking

- Standardized, documented processes and procedures are in place for ad trafficking in both publisher and third party systems.
- Ads are only trafficked for clients with existing and approved insertion orders.
- Prior to trafficking ads:
    - Ad creative (including where applicable, alternative creative structures) is reviewed and ensured to be available for use by intended publisher and third party systems, and
    - The proper construction and validity of ad tags is verified. This should include making a browser request for the ad tag to verify the correct creative(s) are served and rendered (later for click accreditation procedures, this should also include verification that a click through on the impression leads to the correct landing page; and where possible, that a click through is routed through appropriate servers to ensure consistent counting).
- After trafficking ads in the publisher and third party systems:
    - A timely validation is performed that ad parameters are operating as intended.

Technology Infrastructure

- If the advertising agency uses its own computer systems, software or technology infrastructure for initiating and/or processing advertising data, the following general control procedures are necessary (otherwise skip to Other Matters):
    - The operations performed by the computer system are documented in sufficient detail to specify for each computer program at least: (1) the objective of the program; (2) the input data to be used; (3) the editing and processing steps to be performed; and (4) the output data,

- The computer programs and data are diligently protected from unauthorized manipulation, and
- Changes in any computer program are documented in enough detail to identify what is being changed, the reasons for the changes, tests performed to confirm the effect(s) of the changes, and the effective date of the changes.

Other Matters – Points of Emphasis
- For analyses having material impacts on planning or buying decisions or client expenditures, if the advertising agency extracts data from a third party or publisher system, the extraction procedures (results) should be subjected to review and approval to ensure accuracy. This review should be performed by individuals other than those responsible for data extraction (i.e., proper segregation of duties exists).
- Geo-targeting, frequency capping and other special targeting/execution parameters should be subject to review and approval to minimize the occurrence of measurement discrepancies. This review should be performed by individuals other than those responsible for transaction entry (i.e., proper segregation of duties exists).

Self Assessment Questionnaire

The following questions are intended to provide a mechanism for advertising agencies to perform a self-assessment of compliance with the above control objectives. Any questions related to this questionnaire should be directed to George W. Ivie, Media Rating Council, at (212) 972-0300 or givie@mediaratingcouncil.org.

Insertion Orders:
1. Does written, reasonably complete and up-to-date documentation exist for the following ad-campaign initiation functions:
   a. Approval of the original contract (signed insertion order) to initiate entry and creation of an electronic insertion order,
   b. The insertion order entry process itself,
   c. Follow-up on seemingly illogical or unusual campaign parameters
        i. Manual review, and
        ii. System edits
   d. Quality control review of the completed insertion order and campaign parameters, including timing, and
   e. Training processes and procedures for agency personnel associated with the above functions?
2. Are general agency execution terms (default terms) reviewed periodically and approved by management?
3. Are insertion orders approved for entry by management personnel?
4. Are management personnel who approve/execute insertion orders knowledgeable of advertiser requirements and the contract specifications?
5. Are original contract terms (the signed insertion order) compared with the created electronic version?

6. Are insertion orders entered and reviewed/approved by different personnel?
7. Do defined procedures exist for adjusting in-process or processed insertion orders, as follows:
    a. Defined approval and review of changes by management personnel other than entry personnel,
    b. Error follow-up and logging procedures,
    c. Communicating adjustments to agency management and client personnel, depending on the significance of the change?

Ad Trafficking:
1. Does written, reasonably complete and up-to-date documentation exist for the following ad-trafficking functions:
    a. Assignment of third-party server, partner or affiliate responsibilities,
    b. Assignment of appropriate tagging or other identification functionality within ads or page-content,
    c. Testing the validity of ad tagging
    d. Ensuring proper insertion order execution through timely monitoring of activity, and
    e. Completion and post-execution review of the campaign?
2. Do agency personnel review to ensure the presence of expected ad creative prior to trafficking the ad? Does this review include whether alternative (more simple) ad creative is available in case complex creative such as Flash-based ads cannot be served?
3. Do agency personnel test (through systems checks and direct observation) that ads are trafficked to expected publishers or affiliates, in accordance with the parameters of the approved insertion order?
    a. Before trafficking?
    b. After initiation of the campaign?
4. Are errors noted in trafficking corrected timely and communicated to original insertion-order creation personnel?
5. Does agency management review completed campaigns to ensure execution as documented in campaign contracts and insertion orders?

Technology Infrastructure:
(Completion of this section of the self-assessment questionnaire is only necessary if the advertising agency maintains campaign-entry software, adjusts entry parameters or maintains the technology infrastructure for campaign entry. In some cases only a portion of this section will be applicable, if for example, third-party tools are used but infrastructure is maintained by the agency)
1. Does written, reasonably complete and up-to-date documentation exist for the following technology areas/procedures:
    a. Purchasing and evaluating new software applications,
    b. The campaign entry, insertion order and trafficking application software itself,
    c. Computer operations and data back-up procedures,
    d. Granting and denying access to application and systems software,
    e. Maintenance procedures for application and systems software,
        i. Development

            ii.   Testing
           iii.   Approval
      f.   Restart and error correction procedures, and
      g.   Output distribution and reporting procedures?

2. If the agency relies on third-party documentation and manuals, are these manuals up-to-date and applicable to the software versions currently in use?
3. Are operations, application/systems development and programming, and data access and control functions administered by different personnel?
4. Is access to campaign initiation, insertion order, trafficking and systems software diligently controlled through passwords?
   a. Are passwords changed periodically?
   b. Are employees with access periodically reviewed to ensure continued authorization of all users?
5. When application software is changed is documentation of the change retained? If so, for how long?
6. When application software is changed, are changes tested to ensure accurate execution prior to adoption of the change?
7. Are data and software related to Internet ad campaigns backed up and stored offsite on a regular basis?

Other Matters:
1. Does the advertising agency use automated methods to extract campaign parameter or execution data directly from a third-party or publisher system? If so, are data extractions reviewed for completeness and accuracy by personnel other than those executing the extraction?
2. Does the advertising agency use geo-targeting, frequency capping or other special targeting/execution parameters in its insertion orders? If so, are these parameters reviewed for completeness and accuracy by personnel other than those entering the parameters?
3. Are geo-targeting or other vendors used in targeting processes reviewed and approved by agency management?
4. Are the names of geo-targeting or other vendors used in targeting processes communicated to advertiser clients?

Auditing and Accreditation

After successful completion of the self-assessment questionnaire above, we recommend that agencies that enter Internet ad campaign information into third-party ad serving systems (for example, Atlas DMT or DoubleClick) or their own proprietary front-end systems consider having their process audited by the MRC.

Auditing involves review, assessment and testing of the control objectives described above and gathering evidential matter, on a test basis, to verify actual transaction processing. For example, the CPA auditors will likely select samples of ad campaigns and insertion orders for

testing to ensure accurate processing, and they will test controls surrounding application software access and execution.

In the context of agency operations, successful completion of the audit process will enable the MRC to state that the entire transaction stream for applicable third-party ad servers (assuming they are accredited) meets the MRC's *Minimum Standards for Media Rating Research* and the Interactive Advertising Bureau's *Ad Impression Measurement Guidelines*. This notation will be added to the accreditation notation displayed by the third-party ad server and therefore publicly disclosed. Free-standing agency front-end systems will be considered for accreditation outright. Additionally, in appropriate context, an agency can refer to the compliance of their processes with the above-noted standards.

For further information on agency auditing procedures, including obtaining cost and timing estimates, please contact the MRC at 212-972-0300 or givie@mediaratingcouncil.org. Further information on the MRC and our audit process is available at www.mediaratingcouncil.org.