

AAMA (CAB) Audit Checklist For

- (a) Business and Professional Publications;
- (b) Specialty Publications Audit Checklist
- (c) Community Language Publications
- (d) Community Language Newspaper;

Notes regarding the checklist of what you need to send to the auditors to verify audit figures

1. You only need to provide documentation for those categories which are relevant to you.
2. All invoices provided must clearly state the Title, identification of the issue, number of copies received, number of copies sold (where applicable) and number of copies returned (where applicable).
3. The auditor may request financial records to support the number of copies printed and claimed distribution.

For Payments – Provide a copy of the cheque butt and the bank statement when the withdrawal was made.

For Receipt of Income – Provide a copy of the bank statement when the income was deposited and a screed dump (or statement) of the debtor account showing the movement.

We urge you to provide this information as part of the evidence required to verify your audit figures.

DESCRIPTION	YES	NO
<u>Copies printed</u>		
<ul style="list-style-type: none"> • Provide print invoices to verify quantity printed on an issue by issue basis. • If printing occurs in house provide internal print orders and print run schedules. 		
<u>Copies mailed to individuals less return copies</u> – Up to 2 copies per individual only		
<ul style="list-style-type: none"> • Provide invoices to verify copies mailed to individuals by mailing house or third party • If copies mailed directly by the publisher provide Australia Post records, stamp or franking machine records. • Provide the records or database of names, addresses and phone numbers where the copies have been distributed. 		
<u>Copies Sold through Newsagents and/or Other Retail Outlets</u>		
<ul style="list-style-type: none"> • Provide invoices to verify copies sold through Newsagents or other retail outlets. If no final invoice can be provided for an issue please provide an estimate and this can be adjusted next audit period. • If the copies are distributed directly by the publisher to the Newsagent or other retail outlet. Provide a spread sheet breaking down how many copies were supplied to whom, the returns and the total sold on an issue by issue basis. Also provide invoices and proof of payment for the 5 largest Newsagent/retail outlets. 		

DESCRIPTION	YES	NO
<u>Direct Cash Sales</u>		
<ul style="list-style-type: none"> Provide a copy of the cash book that records the sale of each issue. 		
<ul style="list-style-type: none"> Provide a screen dump of the General Ledger (Cash Sales Account), for the Audit period. The total of the report divided by the sale price should represent the total amount sold in direct cash sales for the Audit Period. 		
<u>Copies individually distributed to Residential and Commercial Locations</u>		
<ul style="list-style-type: none"> Provide invoices to verify copies distributed by third party distributors and Australia Post. 		
<ul style="list-style-type: none"> If copies are distributed directly by the publisher using contractors or staff. Provide a spread sheet breaking down the name of the contractor/staff and how many copies were distributed to which category on an issue by issue basis. Also provide invoices and proof of payment for the 5 largest contractors. 		
<u>Copies Delivered by Request for Redistribution to Individuals</u>		
<ul style="list-style-type: none"> A copy of the request by a company or organisation. Also a list of individuals who will receive the issue. This list should include a minimum of two unique identifiers such as email address, street or postal address or telephone number. A form/document which is signed by an employee of the re-distributing company confirming the number of copies received. Provide copy of courier documentation, bulk mailing or other distribution method. 		
<u>Bulk Sales</u>		
<ul style="list-style-type: none"> Provide invoices sent to the purchaser to verify bulk sales. <i>Note this category includes copies sold for a fixed price with no return copies policy.</i> 		
<u>Bulk Distribution greater than 2 copies.</u>		
<ul style="list-style-type: none"> You will need to provide records or a spread sheet with details of the name and address of each distribution point, the number of copies delivered and the number of copies returned (where applicable) on an issue by issue basis. You only need to provide the above if any of the following Bulk Distribution categories are relevant to you. 		
<u>7b Bulk - Distribution in Public By Hand (person)</u>		
<u>7c Bulk –Distribution for Public Pick-up by Arrangement</u>		
<u>7d Bulk –Distribution for Public Pick-up Other</u>		
<u>7e Bulk – Distribution through Airlines, Airline Premises and Accommodation</u>		
<u>7f Bulk – Distribution through Advertisers/Clients</u>		
<u>7g Bulk – Distribution through Educational Facilities</u>		
<u>7h Bulk – Distribution through Exhibitions/Seminars/Conferences</u>		
<u>7i Bulk – Distribution at Sporting or Other Events</u>		
<u>7j Bulk – Other Distribution Outlets</u>		