Cross-industry Programmatic Supply Chain Task Force:
Principles of data management for financial audits ('Data Principles')

Purpose

This document, the 'Data Principles', has been developed by the Cross-industry Programmatic Supply Chain Taskforce. The Data Principles are intended to apply to two other outputs of the Taskforce: the Data Fields List and the Audit Permission Letter (see 'Definitions') [*add links*]. The Data Principles describe the context for the application of those resources in practice, and taken together, these resources are provided to help achieve the goal set out below. They are not exclusive or prescriptive, and are without prejudice to any other agreements or arrangements between parties in the programmatic supply chain.

Goal: In line with the Taskforce mission statement and objectives[1], to facilitate access to campaign transaction data to enable end-to-end financial audits of the programmatic supply chain by certified auditor representatives of advertisers and publishers, including all costs and fees in their individual programmatic supply chains, as part of an agreed[2] audit or reporting process. This does not require access to personal data used in the programmatic supply chain. In this context, the purpose of a financial audit is to examine the accuracy of recorded business transactions in the programmatic supply chain and whether the resulting records (including invoices and statements) completely and accurately reflect the underlying operations and transactions.

Definitions

- **Audit**: an examination, by an Auditor, of costs and fees charged and paid in the individual programmatic supply chain of the Sponsoring Party relating to transactions carried out under a contractual arrangement with a Vendor, to which the Sponsoring Party (or where the Sponsoring Party is an advertiser, its Agency) is a principal, to provide a service
- **Sponsoring Party**: the advertiser or publisher that is engaging the Auditor to perform the Audit
- **Agency**: if the Sponsoring Party is an advertiser, the advertising agency engaged by that advertiser to act on its behalf in the programmatic ecosystem and which is a principal to a contract with a Disclosing Party
- **Data**: information within the parameters of the Data Fields List about transactions that are within the scope of the Audit, that is accessible to the Sponsoring Party (or, in the case of an advertiser its Agency), subject to any pre-existing contracts entered into by the Sponsoring Party, and in accordance with the Sponsoring Party's (or, in the case of an advertiser, its Agency's) Terms of Service with the Vendor
- **Data Fields List**: the schedule of agreed data fields from which Data may be requested from a Vendor as set out in [*add link*]
- **Audit Permission Letter**: A template letter setting out the Data requested from the Vendor [*add link*]
- **Vendor**: a DSP or SSP or network in the Sponsoring Party's programmatic supply chain with which the Sponsoring Party (or, in the case of an advertiser, its Agency) is principal to a contract
- **Disclosing Party**: a Vendor that is providing Data for the purpose of the Audit
- **Contributing Parties:** (Collectively) Vendors asked to contribute Data for the purpose of the Audit

[1] As agreed by the Taskforce https://www.isba.org.uk/article/cross-industry-programmatic-taskforce-announces-its-mission-and-objectives

[2] i.e. set out in pre-existing contracts, terms, etc.

- **Auditor**: an independent, third-party certified public accounting firm, professionally accredited in the jurisdiction of the Audit and qualified to undertake the Audit[3], engaged by the Sponsoring Party, and authorised by them to access the Data for the purpose of the Audit
- **Terms of Service**: contractual terms agreed between a Vendor and the Sponsoring Party (or, in the case of an advertiser, its Agency) covering provision of the service that is within the scope of the Audit, and the Data related to that service. These may include, among other things, Data access arrangements and confidentiality or non-disclosure provisions.
- **Report**: the final work product produced by the Auditor which confirms the findings of the Audit

Principles: scope, conditions and parameters for Audits

1. Data in scope	a. What may be accessed: The Data held by the Disclosing Party that the Auditor needs in order to perform the Audit, subject to the provisions in 1b	b. What may not be accessed: any information that does not fall within the definition of Data above, including, for example: (i) information or data not directly about the Sponsoring Party's activity in the programmatic ecosystem; (ii) unless all relevant parties consent to the disclosure, any data or information that is not disclosable to the Sponsoring Party (or, in the case of an advertiser, its Agency) under the Terms of Service (which may include, for example, Personal Data or Personal Information as defined by applicable laws, or information that is confidential or commercially sensitive)
2. Data use	a. The Data provided by the Disclosing Party can only: (i) be used by the Auditor, to identify impression volumes, bid prices, and any unexplained deltas between buyer media spend and publisher revenue (ii) be used by the Auditor, to produce the Audit Report	b. The Data provided by the Disclosing Party cannot be used in any other circumstances, for example: (i) cannot be disclosed by the Auditor in its raw form to the Sponsoring Party unless otherwise agreed by all relevant parties (e.g. through the Terms of

[3] In the UK, this authority would usually be ICAEW or ICAS

		Service between the Vendor and the Sponsoring Party (or, in the case of an advertiser, its Agency)) (ii) subject to 2b (i), cannot be shared or disclosed by the Auditor or the Sponsoring Party (or, in the case of an advertiser, its Agency), directly or indirectly (including through analysis of or information based on the Data) with any other entity (iii) cannot be used for adding to "pools" or for "benchmarking"
3. Verification	a. The Auditor will (i) Notify the Disclosing Party of the outcome of the process of matching the Disclosing Party's Data to the Data of the other Disclosing Parties participating in the Audit (e.g. the % match rate achieved) (ii) Agree with the Disclosing Party a reasonable period of time for them to review the match rate and provide explanations or suggestions to the Auditor as to how it may be improved or any other information they believe is relevant	b. The Auditor will not (i) Share its Audit findings in part or in full with any party, including the Sponsoring Party, before the steps in 3a have been completed
4. Reporting	a. The Report will be shared (i) with the Sponsoring Party in full (and, where the Sponsoring Party is an advertiser, in advance with its Agency also) (ii) with the Disclosing Party(ies) in summary form (as a minimum), including any findings that indicate unexplained deltas between buyer media spend and publisher revenue as described in 2(a)(i)	b. The Report may not be shared (i) by the Auditor or any permitted recipient of it under 4a with any other party, in any form
5. Access to data	a. The following apply to provision of and access to Data:	

	(i) a list of Data required, and the service and time period the request relates to, must be specified by the Sponsoring Party (or, where the Sponsoring Party is an advertiser, its Agency) and provided to the Disclosing Party via an Audit Permission Letter (ii) the Disclosing Party will provide the Data to the Auditor or the Sponsoring Party (or, in the case of an advertiser, its Agency), as appropriate (to be determined by the Terms of Service covering provision of Data, unless otherwise agreed between the Parties), through a secure method to be mutually agreed between the Parties (iii) to ensure security: • all solutions require either user logins with ideally two factor authentication, or in the case of cloud-based solutions, authentication keys. • the time periods where user logins or authentication keys are valid should correspond to the time period under review	