

## Report of Independent Auditor

To the Management of :

As a participant in AAM’s Digital Publisher Audit program, we have examined the website traffic and business processes related to CLIENT’S website operations, ad operations, social media, site monetization, and sourced traffic (i.e., audience acquisition) as of AUDIT DATE, to provide reasonable assurance that the website traffic is not materially impacted by invalid traffic<sup>1</sup>.

Our examination was conducted in accordance with generally accepted auditing and attestation standards. Those standards require that we plan and perform our examination to obtain reasonable assurance<sup>2</sup> that the website traffic is not materially impacted by invalid traffic. Our examination included (1) obtaining an understanding of the controls over operations related to the assertions, (2) testing and evaluating the design and operating effectiveness of the internal controls, and (3) performing such other procedures as we considered necessary under the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

In our opinion, the website traffic for CLIENT is not materially impacted by invalid traffic and therefore, has successfully passed their initial AAM Digital Publisher Audit.

An AAM Digital Publisher Audit is a continuous assurance program that involves monthly testing and is ongoing unless CLIENT resigns from the program or is removed from the program by AAM for non-compliance.

Alliance for Audited Media



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<sup>1</sup> Refer to Exhibit I for AAM DPA Disclosure

<sup>2</sup> “Reasonable assurance” is the highest possible level of assurance only earned through an independent third-party audit.

## Exhibit I

### AAM Digital Publisher Audit Disclosure

This disclosure document outlines the scope of Alliance for Audited Media's Digital Publisher Audit program as of **AUDIT DATE**.

The current versions of the following industry guidelines were considered during the performance of the digital publisher audit:

- Media Rating Council (MRC) Invalid Traffic Detection and Filtration Guidelines Addendum, including GIVT and some SIVT detection techniques
- Desktop Display Impression Measurement Guidelines (Interactive Advertising Bureau - IAB Tech Lab and Media Rating Council)
- IAB Audience Reach Measurement Guidelines
- Mobile Web Advertising Measurement Guidelines (IAB Tech Lab, Mobile Marketing Association and MRC)
- Trustworthy Accountability Group (TAG) Certified Against Fraud Guidelines

#### General Audit Requirements

**Business Process Review.** The publisher is required to disclose business processes related to website operations, ad operations, social media, site monetization, and sourced traffic (i.e., audience acquisition).

**IVT Detection and Filtration.** AAM's audit testing validates that IVT is detected and filtered according to industry guidelines. AAM's audit has specific requirements according to the publisher's website size:

- **Large Websites (Comscore Top 250 Multi-Platform Properties - Desktop and Mobile).** Publisher must use MRC-accredited ad campaign technology vendors that are compliant with MRC's IVT guidelines for the detection and filtration of IVT. Note: AAM's audit complements the work of anti-fraud measurement companies and is not meant as a replacement for their technology.
- **Small/Midsize Websites (<100 million monthly pageviews).** Publisher is not required to use MRC-accredited ad campaign technology vendors but must demonstrate they detect and filter IVT according to industry guidelines.

**Continuous Monitoring.** To obtain AAM Digital Publisher Audit status and remain in the program, the publisher is required to undergo continuous monitoring to verify the quality and quantity of its website traffic.

**Remediation.** All material issues that are identified by AAM must be remediated in a timely manner.

**Ad Campaign-Based Fraud.** The Digital Publisher Audit is limited to a publisher's website traffic only. Ad campaign-based fraud is NOT in the scope of the audit.

## AAM Digital Publisher Audit Disclosure

### Publisher Specific Disclosures

#### AAM AUDITED DOMAINS

The following domains have been audited by AAM:

CLIENT'S DOMAIN.com

#### EXCLUDED DOMAINS

The following domains, apps, e-editions, etc., have been excluded from the Digital Publisher Audit:

LIST APPS, E-EDITIONS, DOMAINS, ETC.

#### AD SERVING PARTNER

CLIENT'S AD SERVER is the primary ad serving company. CLIENT'S AD SERVER is accredited by the MRC.

#### ANTI-FRAUD VENDOR

CLIENT'S ANTI-FRAUD VENDOR is used to measure ad campaign-based invalid traffic. CLIENT'S ANTI-FRAUD VENDOR is accredited by the MRC.

#### AUTHORIZED DIGITAL SELLERS (Ads.txt)

A list of the current authorized digital sellers can be found here: LINK TO CLIENT'S ADS.TXT FILE