

The Major Players in an Audit

By Title

Many marketers often wonder who the major players in an audit are. In this table, Joanne Davis and Jane Twyon have broken down the types of industry professionals involved in the auditing process, as a supplement to their book *Agency Audits: How to Achieve Success*.

Who?	What?	Best For	Not For
Financial CPA	CPA or accounting firm. Note: Check to see if everyone working on your audit has been certified (if certification is important to you).	Examination and verification of a company's records and supporting documents. Assesses that something was done in accordance with contracts and industry common standards and practices.	Does not question why something was done or provide their opinions to the same degree as other types of auditors or consultants will.
Financial Auditor	Advertising, media, production, etc. experience from the agency or marketer side (not a CPA).	Will question and provide opinions based on their industry knowledge.	
	Financial experience from agency or other background; expertise in staffing, fee and, compensation and out-of-pocket audits; CPA or non-CPA.	Assess that all bills were paid accurately, in a timely manner, and in accordance with the contract agreement.	Media verification, quality, or benchmarking audits and agency reviews, client/agency relations, and improvements.

Who?	What?	Best For	Not For
Media Auditor	Agency, media company, or marketer background. Note: Some specialize in one medium while others audit multiple media.	Media compliance and verification.	Forensic or agency reviews.
		Checks that buys were performed as requested.	Usually do not have proprietary cost database for benchmark audits.
		May recommend process or guideline changes.	Does not plan or buy media.
Media Quality Auditor	Strong media agency knowledge.	In-depth analysis of buys based on all requirements.	Forensic audits.
		May give planning and buying strategy recommendations.	Agency or media company consulting, staffing, agency search, or media planning and buying.
		May also do media verification and benchmark audits.	
Internet Auditor	Expertise in digital media.	Electronic systems that can track all display activity (not search) to evaluate if the schedule was compliant with the buy guidelines.	Forensic, media, staffing, or benchmark audits.
			Media planning or buying and agency reviews.
Media Benchmarking	Expertise in media cost rates.	Evaluates purchased buys to benchmark data base for an efficiency ranking.	Forensic audits.
		May also do media verification and quality audits.	Agency or media company consulting, staffing, agency search, or media buying.

Who?	What?	Best For	Not For
Staffing Fee Benchmarking	Financial and database background, large database of hourly rates for staffing.	Comparing companies' averages costs per hour or FTE with the benchmarker's database.	Agency reviews and client/agency relationship improvements.
		Assess that agreed and contracted labor, titles, levels, rates, and amount of time were utilized properly and reconciled.	
Agency Consultants	Agency and client background.	Agency reviews, searches, new agency compensation, relationship improvement, and oversight of process, including audits.	Forensic audits, maintaining extensive financial databases, or any work for affiliated agencies.
Production Consultants	Agency production or production company background.	Broadcast and print production pre-evaluation. Note: There are specialists for both broadcast and print.	Work that is not production-related.

Further Your Learning

To return to *Agency Audits: How to Achieve Success* by Joanne Davis and Jane Tryon, please click [here](#). 

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