

Auditing Issues

Pros and Cons

In these tables, Joanne Davis and Jane Twyon, authors of *Agency Audits: How to Achieve Success*, break out the pros and cons of major issues surrounding the audit process, including the decision to conduct a full versus sample audit and the use of a consultant.

Full Audit

What?	Pros	Cons	Activation
Provides a complete audit of all activity.	Best for a benchmark.	Expensive.	Annually.
	Full cash flow evaluation.	Time-consuming.	Complete in time to activate findings into the following year's work/budget. For example, you could start it in April and complete it before the end of June, leaving you six months to make adjustments before the end of the year.
	Ability to follow manpower over a full year.		
	Follow-up on makegoods and ADUs in media.		
	Greatest return is seen in the first year.		

Sample Audit

What?	Pros	Cons	Activation
Audit a sample of activity for a time period or type of activity.	Cost containment.	Do not get to see the full picture.	Annually.
	Less time-consuming than a full audit.	May be more difficult to track plan changes and manpower changes.	Complete in time to activate findings into the following year's work/budget. For example, you could start it in April and complete it before the end of June, leaving you six months to make adjustments before the end of the year.
	Ability to evaluate all process elements, manpower, and media through sample data audits.	Hard to decide on the sample.	
	Allows for more frequent audits because costs and timing are controlled.		

Use of a Consultant

What?	Pros	Cons	Activation
Include a subject matter expert in agency relationship management on the team.	Independent expert to manage your relationship with your agency through the audit.	Costs.	Decide before sending out the RFI.
	Arbitrator between the auditor and the agency and a neutral resource for all internal and external stakeholders issues.	Auditors don't like to work with a middleman.	Make sure internal stakeholders are aware of the decision.
	Makes sure results are real and actionable.		
	Saves your time by coordinating the work for maximum output and timely delivery of data		
	No surprises.		

Further Your Learning

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

To return to the ANA Agency Audits Toolkit, please visit www.ana.net/audittoolkit. 

For more information on this topic, visit www.ana.net/mkc. 