MRC Pre-Audit Policy: Updated September 2019

The following points clarify and supplement existing MRC policies regarding the availability of and execution of MRC Pre-Audits.*

1. A formal Pre-Audit is required for any digital measurement product submitted by an organization that is applying for MRC accreditation for the first time.

2. Formal Pre-Audits are generally encouraged for non-digital measurement products submitted by an organization that is applying for MRC accreditation for the first time.

3. **In all other situations, the availability of a Pre-Audit is at the sole discretion of the MRC Staff.**
   a. Examples of situations (other than the two noted above) in which MRC may desire to conduct a formal Pre-Audit in advance of an audit might include:
      i. First time assessments of a product produced by an organization that has previously been engaged in an MRC accreditation process, but the product in question is of a unique nature in the marketplace, or one with which MRC has had no prior experiences in the auditing of a comparable type of service.
      ii. As a first step that is mutually agreed upon between MRC and the measurement organization in bringing a specific product into the accreditation process where the MRC’s membership has expressed its strong desire to have the product become engaged with MRC.

4. Pre-Audits are to be executed only when the applicant organization has indicated in advance to the MRC its “good faith” intention to subsequently enter into and complete a full audit for MRC’s accreditation consideration.

5. If an organization is entering the MRC accreditation process for the first time (referring specifically to the organization that produces the measurement service, and not the product itself), it has the option to have its Pre-Audit findings considered as “confidential”—which, for this specific purpose, is defined as sharing the Pre-Audit report output among only the measurement service, the CPAs, and the MRC Staff.
   a. In all other situations, a confidential Pre-Audit would be administered only in highly unusual circumstances, and is available only if that is a condition that is explicitly agreed to in advance by the MRC Staff.
   b. In the event that a service, subsequent to a confidential Pre-Audit, chooses to withdraw the product from the MRC process prior to the execution of the full audit stage, this action would effectively negate the prior agreement concerning the restriction on MRC’s ability to share the Pre-Audit findings with MRC members. In such a situation, the Pre-Audit report then may be shared by MRC with a committee comprised of MRC members (all of whom are subject to MRC’s standard member NDA).

Please direct any further questions concerning the MRC’s Pre-Audit policies to a member of the MRC Staff.

* (see [http://www.mediaringcouncil.org/052416%20CPAs%20note%20on%20new%20pre%20audit%20policies.pdf](http://www.mediaringcouncil.org/052416%20CPAs%20note%20on%20new%20pre%20audit%20policies.pdf) for prior Pre-Audit policy statements).