

PLAYBOOK FOR AUDITING AUDIENCE MEASUREMENT SYSTEMS

January 30 2026

Executive summary

In this paper we present the audit processes that are implemented by Joint Industry Committees (JICs) on the audience measurement systems they organize. These audit processes are continuous, proportional and layered. The way a measurement system functions and the datasets it produces determine which kinds of dimensions are audited and to what extent.

Due to their governance and operational set-up JICs are thus audited by default without a need for further annual obligations. These best practices can be used as a playbook for establishing equalizing obligations towards ‘providers of proprietary audience measurement systems’, answering to a provision of the European Media Freedom Act (EMFA). Following article 24 of EMFA, providers must ensure that the methodology used by their proprietary audience measurement systems and its application, are audited independently once a year.

Having local JICs oversee the audits of proprietary audience measurement systems, including the one provided by the international platforms, ensures local market coherence, relevance and comparability within the national media and communication market.

The Joint Industry Committees’ Playbook

Joint Industry Committees (hereinafter referred to as JICs) in the media and communication sector are longstanding multi-stakeholder bodies composed of buy-side (advertisers and/or agencies) and sell-side (media and/or sales houses) representatives.

JICs are entrusted with the organisation, realisation, monitoring or publication of media audience measurements which serve the advertising industry as a currency for the buying, selling and planning of advertising space or time.¹ Some JICs organise, monitor and publish the results of media audience measurements, while others also realise all or part of the measurement themselves.

JICs for audience measurement are an industry collaboration success story, a decades-old system of standard-setting and independent research. They have historically been tasked with performing, commissioning and/or overseeing audits. The first JICs were often set up to audit and certify press circulation.

¹ www.i-jic.org

Contemporary JIC-practice combines several features that make it a good model for audit governance and implementation:

1. Inclusive participation. JICs strive to include all buyers and sellers, major and smaller ones.
2. Independent governance and multi-stakeholder oversight. A JIC is generally a member-controlled non-for profit with a strictly organized governance. Buy- and sell-side often have equal decision power, guarding their standards and audience measurements against specific commercial interests.
3. Expertise. JICs continuously oversee the technical aspects of the measurements through continuous internal quality monitoring and technical or scientific committees that include the best specialists in the market, internal staff or external experts.
4. Transparency. JICs document and publish their methodologies and results. Reports include source details so that all stakeholders and external parties can understand limitations and caveats and recalculate and double-check results if needed. Members most often have full data access leading to market wide insights.
5. Defined audit and certification frameworks. In the case of audits, JICs define and publish an audit scope, audit criteria and the standards used for benchmarking. Depending on the required expertise, JICs may achieve these tasks by themselves or with the help of an external auditor.
6. Independent and standardized validations. JICs perform audits or commission independent auditing through Request for Proposals and / or define certification processes through standardized templates with regular revalidation as methods evolve. With this combination of governance and technical best practices, JICs create consistent audit and certification processes that comply with the EMFA principles of transparency, impartiality, inclusiveness, proportionality, non-discrimination, comparability and verifiability.

Together, these elements provide a playbook for organizing independent audits. The best practices to audit measurement currencies are also applicable to providers of proprietary audience-measurement systems. JICs offer the necessary mechanisms to meet EMFA's expectations.

A playbook that responds to the continuous changes in audience measurement

Measurement is moving from using only surveys and panels to also include 'big data' sources. These new large 'census'² datasets like set-top box and server logs, and data generated by Software Development Kits (SDKs), are combined in **multi-source and hybrid approaches, which improve the use cases covered by the measurements but also add complexity.** The

² So called because it aims to include the entire population, not just a sample.

measurement's architecture is extended with new elements like data exchanges to obtain the results. Data engines are needed to 'personify' primarily device-level data, using deterministic identifiers as well as probabilistic matching. Modelling and machine-learning are often used to combine the different datasets. AI-enhanced market trading tools require near-real-time signals and use novel quality metrics like viewability and attention proxies.

These changes in audience measurement lead to **new audit needs**. Large data sets must be checked on their provenance, incidents reporting, and cleaning and processing mechanisms.

Identifiers must be examined on how matching is performed and whether privacy constraints (and consent flows) are respected. Models must be audited for assumptions, logic and code quality. Machine-learning adjustments create changes, version-control requirements, and challenges for reproducibility. New metrics often lack long-established audit frameworks and require bespoke validation.

These methodological changes are occurring more frequently, at a faster pace, and are becoming increasingly complex, responding to the industry's everchanging landscape that is more competitive than ever. Each of these changes increases the scope of what auditors must examine. There is a need for continuous standards-setting and re-validation: one-off checks are insufficient, and regulation will always lag behind.

The self-regulating nature of JICs, with their permanent structures for both governance and technical evaluation, positions them ideally to define and respond to continuously evolving audit needs.

A playbook that caters for different kinds of measurements and that is proportional and layered

For every kind of measurement, **a clear description and assessment of the overall methodology is a necessary starting point**. JICs have a tradition of documenting their methodologies extensively and making these publicly available. They oblige the institutes they work with to open possible black boxes, using checklists of dimensions that need particular attention.

These **different audit dimensions** depend on the cross between the kind of measurement - survey, panel or hybrid (including 'big data') and its phase - data collection, processing or delivery³.

- A. Recruitment processes, including privacy and consent, population/sample structure (with demographic/geographic skews, device coverage gaps, etc.), and fieldwork control, are important aspects of *data collection* in all types of measurement, while meter technology and panel management are more specific to panels, sampling to surveys, and the quality and ownership of data sources and data pipelines to hybrid measurements.

³ The base for this section is the audit dimensions grid of CESP with some aspects added.

- B. Passive measured data may pose specific challenges as the data is possibly coming (i) directly from a media or platform owned media server or (ii) from self-installs of an SDK or self-implemented scripts in the webpages. To ensure *data integrity of these proprietary or self-generated data sets* a specific audit or certification is necessary. This is a similar process to the certification of proprietary circulation data of publishers by an Audit Bureau of Circulation (ABC), integrated in a JIC or performed by a JIC like organization.
- C. Data cleaning, bridging, imputation, deduplication, and weighting are key focus areas in *data processing*, with hybrid measurements specifically requiring extra attention on data fusion, cross-validation insights, the quality of cross-modelling steps, and matching and identity resolution.
- D. All measurements require auditing of *data delivery*, covering aspects such as universe estimation, audience calculation and results reprocessing, openness, adherence to metric definitions, reporting and communication protocols.

Audit dimensions can include both data and process-related aspects. **The balance between auditing "what" (data) and "how" (process) depends on the measurement approach, the local specificities of the population, local technological developments, the measured media and is also proportional to the market's economic possibilities.**

In some bigger markets the market may support the financial burden to audit both processes and data / results, most often on an annual basis.

In smaller markets with fewer financial resources, JICs sometimes need to focus on specific aspects.

However, the layered approach of JICs ensures that auditing remains sufficiently extensive and continuous.

- A. The base layer is the *continuous quality monitoring* of various aspects of the measurement through internal staff controls and through reporting to and analysis within the technical or scientific committees of the JIC, which most often include external experts. These committees oversee full studies, define and monitor quality and methodology based on standardized reporting and assessment of key KPIs, often supported by warning and alerting mechanisms.
- B. The middle layer consists of *ad hoc audits that concern specific measurement techniques* and that are often awarded to highly specialized auditors after methodological or technology changes. The JICs' technical commissions specify the scope of the audits and evaluate their results.
- C. The top layer consists of *audits of full measurement systems and governance processes*, usually commissioned sometime after new institutes, studies, or techniques have been implemented. These audits are often carried out by one of the generalist auditors, selected through a Request For Proposal, with the JIC's technical or scientific committee participating in the same audit committee role.

When a JIC produces all or part of the audience measurement itself, it can define the audit framework but does not conduct the audit. External auditors are commissioned, as in cases B and C, to ensure that the JIC is not both judge and party. In addition, there are specific tasks that a JIC cannot perform in most cases such as panelist household visits or model evaluation.

Conclusion

The JIC playbook on audience measurement audit is a framework built on inclusive, balanced, and transparent industry collaboration.

It combines:

- **Multi-stakeholder governance** between buyers and sellers with independent oversight.
- **Transparent, well-documented methodologies** and continuous technical scrutiny by expert committees.
- **Defined audit scopes, criteria, and standards**, executed by independent auditors.
- **A layered audit system**: ongoing quality monitoring, ad hoc audits for methodological changes, and periodic full-system audits.

Together, these elements provide a **proportional, continuous, and adaptable audit system**, well-suited to audience measurement systems, including the evolving hybrid and big-data systems, aligned with EMFA requirements.

Way forward

The JIC audit playbook can be used for establishing equalizing obligations towards ‘providers of proprietary audience measurement systems (PPAMS)’. The proprietary measurement systems of these Very Large Online Platforms (VLOPs)/Gatekeepers mostly use a census approach, mapping logged events to digital IDs and employing their own ‘ID graph’ with opaque modelling. These platform-declared demographics are formally compliant but effectively circumvent Article 13(4) of the Digital Markets Act. They are neither comparable nor auditable, and they introduce bias, discrimination, and platform advantage.

To address this situation, the JIC audit playbook solution can be applied across Europe. It operates at the national level but can be implemented Europe-wide within a reasonable timeframe, addressing the needs of the European Board for Media Services (EBMS).

Regulators can task JICs to:

- Identify the precise, detailed, complete, intelligible, up-to-date information to be communicated by the PPAMS regarding the methodologies they use in their audience measurement systems.
- Determine the scope of the annual independent audit.
- Determine the nature of non-aggregated data to be disclosed upon request.
- Commission the audit from independent auditors.

- Evaluate its results through its technical and scientific committees, which can serve as the audit committee and as base layer for continuous monitoring.
- Report the results to, and generally maintain regular and consistent dialogue with, local regulators and the EBMS.

The cost of the audits should be paid for by the audited parties, as is common practice in the sector. JICs should be compensated for their efforts on a hourly rate or percentage of cost base.

Integrating JICs and their audit frameworks gives **providers of proprietary measurement systems a way to comply by default with the key principles of the EMFA**. Moreover, while EMFA foresees that codes of conduct are defined at a national level, joining the JICs would also mean joining an extensive international network that, through its common associations like i-jic (www.i-jic.org), aims to exchange core standards and best practices across markets, improving cross-market comparability.

This document was written in a joint effort by JICs from Austria ([Media Analyse](#)), Belgium ([CIM](#)), Czechia ([ATO](#)), Finland ([Media Metrics Finland Oy](#)), France ([ACPM](#), [CESP](#)), Germany ([agma](#)), Ireland ([Television Audience Measurement Ireland CLG](#)), Israel ([IARB](#)), Morocco ([CIAUMED](#)), The Netherlands ([NMO](#)), Portugal ([CAEM](#)), Romania ([ARMA](#), [BRAT](#)), Spain ([AIMC](#)), Switzerland ([Mediapulse](#), [WEMF/REMP](#)), Turkey ([TIAK](#)), the UK ([UKOM](#)) and Ukraine ([TIC](#)).