

Background and Scope

IAB UK is committed to building a sustainable future for digital advertising, and in support of this launched the Gold Standard in 2017. The Gold Standard is a certification for buyers and sellers of digital media to improve the digital advertising experience, help compliance with the GDPR and ePrivacy law, tackle ad fraud, uphold brand safety, and strengthen supply chain transparency. IAB provides certification of businesses to the Gold Standard by reference to <u>published criteria and</u> <u>evidence requirements</u>.

This report relates to the fifth annual independent audit of the management processes to certify IAB members for Gold Standard.

Level of Assurance

Our work has tested the design and operating effectiveness of the internal management processes currently in place to certify IAB members for the Gold Standard. Our review was limited to the records kept by the IAB Gold Standard team, including evidence submitted by members. Our work has not been designed to provide assurance on the compliance status of current Gold Standard members.

Summary of Audit work

Our audit work took place between March and June 2024, and consisted of:

a) Detailed discussions with the IAB Gold Standard team and a walkthrough of the end to end processes for registering, certifying and re-certifying IAB members as Gold Standard;

b) Evaluation of IAB controls against risks in the IAB Gold Standard process; and

c) Reviewing a sample of Gold Standard certified company files (covering all business categories where possible).

Findings

In Autumn 2023 the IAB UK launched the latest iteration of the Gold Standard which expanded the Security & Fraud and Data & Privacy criteria. The update to the requirements has been well managed and communicated to IAB members.

2024 was a period of staff transition for the IAB Gold Standard with the current team responsible for administering the Standard all newly appointed. The new team have the necessary skills and experience for their roles and are committed to continually improving the IAB Gold Standard process.

Of the company files we reviewed, the decisions to certify companies as Gold Standard were substantiated by evidence obtained and recorded.

Our full report has identified some improvements that could be made to the process for dealing with delayed or unresponsive renewal members, which we found was applied inconsistently at times and not in line with documented procedures. We also identified some other minor areas where documented procedures could be improved, such as the process used for extensions including approval and follow up.

Our report also includes some further best practice recommendations regarding compliance review analysis and recording and monitoring, to enable the team to continue to enhance the Gold Standard certification process.

We found that several recommendations from our previous year's report had been implemented including coming to an internal agreement on the age of evidence accepted and communicating the date the renewal process will be started in the certification confirmation email to companies.

Audit Opinion

We found the IAB Gold Standard processes for maintaining and updating the Gold Standard requirements, and collecting, assessing and storing audit evidence, to be designed and operating effectively. We have agreed some recommendations for improvement with the Gold Standard team for the process of dealing with delayed and unresponsive members.

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This Report's Intended Use

This opinion is issued to the IAB UK in accordance with the scope of the work defined above. ABC has agreed to the publication of the report's Executive Summary on the IAB UK website. Any further public statements about this audit work which make reference to ABC, or make use of the ABC logo in association with it, must be agreed in advance with us.