

Media Audits: Driving Transparency, Accountability and Commercial Integrity

The media landscape has become increasingly complex, driven by digitalisation, new trading models and heightened scrutiny on transparency. A Media Contract Compliance Audit ensures that agency practices align with contractual and financial obligations, protecting client value and governance. By validating spend, uncovering hidden value, and strengthening controls, it transforms compliance into a strategic advantage.

Introduction

The media sector continues to face growing scrutiny around transparency, trading practices, and financial governance. With increasingly complex agency models, proprietary trading, and evolving inventory structures, contract compliance auditing has become an essential control mechanism.

A Media Contract Compliance Audit not only verifies financial accuracy and contract adherence — it also provides strategic insight, delivering measurable ROI, improved transparency, and stronger client–agency trust.

The Changing Media Landscape

The media ecosystem has undergone unprecedented transformation. Digital platforms now dominate, capturing over half of global advertising investment. The majority of this spend is concentrated in the hands of a few key players — notably Alphabet and Meta, who together absorb a significant share of new ad revenue.

This shift has fundamentally altered how agencies operate:

- Consumer attention has moved sharply from traditional channels (TV, cinema, print) to digital and e-commerce environments.
- Agency roles have expanded to include data management, programmatic trading, and performance analytics.
- Supply chains have become more complex, involving multiple intermediaries, platforms, and technology partners.

As this complexity grows, traditional transparency models no longer suffice. Effective governance now requires systematic audit oversight to verify how client investments are planned, traded, and reconciled.

What Is a Media Contract Compliance Audit?

A Media Contract Compliance Audit is an independent financial and contractual review designed to ensure that an agency's commercial operations align with client agreements.

It examines end-to-end media activity — from planning and buying through to billing, rebates and reconciliation — and tests the integrity of controls that safeguard client funds.

Key objectives include:

- Validating financial accuracy and contract compliance.
- Assessing transparency across media buying and related-party transactions.

- Identifying recoverable value from rebates, unbilled media, or billing errors.
- Highlighting process improvements that drive long-term efficiency and accountability.

Why Audit Media Today?

While media auditing has been common practice for over two decades, rapid digitalisation and new trading models have expanded both opportunity and risk.

Emerging areas such as inventory media, programmatic trading, and data-driven buying introduce new dimensions of financial and operational complexity that require fresh audit attention.

A modern media audit provides:

- Enhanced transparency into how media value is generated and distributed.
- Independent verification of non-disclosed trading arrangements.
- Assurance that client investments are managed in line with both contract terms and corporate governance requirements.

Key Areas of Review

A comprehensive Media Audit typically examines the following areas:

- Agency Agreements & Remuneration Models – Verification of fee structures, performance incentives, and contract compliance.
- Media Billings & Reconciliation – Ensuring all invoiced spend aligns with actual delivery and supplier billing.
- AVBs and Rebates – Identification and recovery of value due from trading agreements and volume discounts.
- Related-Party Transactions – Review of internal trading within holding groups or affiliates.
- Inventory Media and Programmatic Trading – Analysis of buy/sell practices, mark-ups, and risk management.
- Unbilled Media and EPDs – Validation of accruals, payment flows, and reconciliation processes.
- Governance and Controls – Evaluation of internal checks, approvals, and audit readiness.

Benefits of Media Contract Compliance Audits

Utilising the insights from the audit to provide actionable solutions:

- Improved financial control and visibility across media budgets.
- Recovery of client funds and identification of future savings.
- Early detection and prevention of non-compliant or high-risk practices.
- Enhanced transparency and strengthened agency accountability.
- Compliance assurance against contractual and corporate governance standards.

Most audits deliver a positive ROI, often uncovering recoverable funds that exceed the audit's cost, while simultaneously improving long-term agency governance and efficiency.



How 3ACompliance Delivers Value

Audit: End-to-end Contract Compliance Audits across media disciplines, identifying areas of financial leakage and contractual non-compliance.

Analysis: Turning complex audit data into actionable insights that support strategic and operational decision-making.

Assessment: Providing clear recommendations, remediation actions, and future control enhancements to reinforce transparency and maximise commercial return.

Conclusion

In today's fast-evolving media environment, audit is not just a safeguard — it's a strategic enabler.

By combining rigorous financial review with informed market insight, Media Contract Compliance Audits empower advertisers to make smarter, more accountable investments and to sustain trust in the client–agency relationship.

3ACompliance turns contract compliance into competitive advantage — delivering actionable audits, proven ROI, and clarity that strengthens agency partnerships and business performance.

