

95 THESES OF MARKETING COMPLIANCE – TRANSPARENCY IS NOT A DETAIL. ACCOUNTABILITY IS NOT OPTIONAL.

THE PRINCIPLES

1. Transparency is not a detail. It is the foundation of trust.
2. A good contract is the cornerstone of a good client-agency relationship.
3. What is in the contract is what should be delivered. All of it!
4. Independence and verification matters. No supplier should mark their own homework.
5. Everybody performs better when they know they will be held accountable.
6. An audit is not an accusation. It is an opportunity to learn and improve.
7. Compliance is not about catching people out. It is about getting things right.
8. There are auditors and auditors. 3AC is the latter.
9. Trust is essential. Verification is how you protect it.
10. If a commitment is not contracted and cannot be measured, it is difficult to enforce.
11. The best time to resolve a compliance issue is before it becomes a dispute.
12. Commercial relationships thrive when expectations are clear.
13. A handshake starts a relationship. A good contract protects it. An audit verifies it.
14. Good governance enables great work. It does not have to constrain it.
15. The purpose of an audit is not to win an argument. It is to establish the facts.

THE CONTRACT

16. Never confuse a signed contract with a compliant relationship.
17. Spend time on the contract before you sign it. Always insist on audit clauses.
18. Vague language can create expensive misunderstandings.
19. Define every fee, rebate, incentive, passthrough costs and commission.
20. If a cost is excluded, say so explicitly.
21. Assure that out-of-scope services are not covered in the retainer fee.
22. Contractual rights are only valuable if somebody exercises them.

THE MONEY

23. Audit rights should cover your needs!
24. Contracts must be updated when agency models evolve.
25. A clause that worked five years ago may not cover today's innovation or supply chain changes.
26. Standard templates are a starting point, not a substitute for thinking.
27. Agree how savings, efficiencies and benefits will be measured before they are delivered.
28. Data and AI have arrived. Define ownership of data, intellectual property and AI governance.
29. Make the exit provisions clear before anybody wants to leave. Your contract should have post termination audit rights.
30. A good contract anticipates change. A great one makes change manageable.
31. If marketing investment is governed by a contract, it deserves appropriate compliance oversight.

THE MONEY

32. A budget is not fully controlled until its final destination is understood.
33. Unbilled media is not a minor administrative issue. It represents significant value that requires clear reporting and reconciliation.
34. An agency invoice is a request for payment, not proof of compliance.
35. Reconcile what was planned, booked, delivered, invoiced and paid.
36. Reconcile the numbers across client, agency and supplier records.
37. Credits promised are not credits received.
38. Outstanding balances deserve owners, deadlines and follow-up.
39. Budget management is a great process. Projects should be delivered, budgets reconciled, closed and returned.
40. An unexplained variance is a question, not automatically a finding of wrongdoing.
41. Every financial adjustment should have a documented explanation and approval.
42. A saving on paper is not a saving in the bank. Return and follow up is critical.

43. Follow the money through the entire supply chain.
44. Pass-through costs should be transparent, supported and contractually permitted.
45. Mark-ups should be disclosed and agreed, not discovered by accident.
46. Recovering money matters. Preventing the same leakage next year matters more.

AVBS, REBATES & MEDIA TRADING

47. Agency Volume Bonuses deserve clear definitions, complete disclosure and regular reconciliation.
48. A rebate is not transparent simply because somebody says it has been passed back.
49. Agree what counts as an incentive before calculating what is owed.
50. Follow the timing and reporting as well as the amount of every AVB payment.
51. Alternative revenue streams deserve the same scrutiny as traditional rebates.
52. Inventory media – an opt in service - must be clearly defined, identified, valued fairly, contractually codified and properly accounted for.
53. Free space is not free if its economics are hidden elsewhere.
54. Service Level Agreements must specify why they exist, what services they cover and are they charged at fair value.
55. Guaranteed commitments should be tested against actual delivery.
56. Do not let a change in commercial model become a change in transparency.
57. Digital complexity is not an excuse for financial opacity.
58. Intermediaries may add value. Their fees and margins should still be understood. Always keep an eye on the working media value.
59. A favourable rate means little if the full economics remain invisible.
60. Media performance and financial compliance are different questions. Both deserve attention, audit and verification.
61. When the trading model changes, the audit approach must change with it.

CREATIVE, PRODUCTION & CONTENT

62. There is more to marketing than media. Audit the entire marketing supply chain.
63. In fact, there are many more areas to audit outside of marketing. Look at those as well.
64. As creative and production consolidate, financial oversight must keep pace.
65. A production budget should explain where the money goes.
66. Work in progress should be visible, supported and regularly reconciled.
67. Pass-through production costs should be evidenced, not merely accepted.
68. Resource plans and actual resources used should tell a consistent story.
69. Scope changes need approval before they become unexpected invoices.
70. Intellectual property and usage rights are commercial assets. Protect them contractually.
71. Deliverables should be verified against the agreed brief and budget.

INFLUENCERS & INNOVATIONS

72. Influencer marketing needs clear governance before it needs scale.
73. Start with the contract: deliverables, fees, usage rights, disclosure and reporting.
74. Verify that contracted content was published and agreed services were delivered.
75. Followers are not the same as genuine reach, and reach is not the same as value.
76. Influencer fees, agency commissions and third-party charges should be transparent.
77. Paid partnerships must be disclosed in accordance with applicable rules.
78. A complex influencer supply chain needs clear responsibilities at every stage.
79. Brand safety and financial compliance belong in the same governance conversation.
80. New channels do not eliminate old risks. They often disguise them in new forms.

THE AUDIT

81. Never be afraid to ask. An inquiring mind is an auditor's greatest asset.
82. An audit begins with listening, not assumptions. Neutrality is non-negotiable.
83. Ask for evidence, not reassurance. Follow the evidence wherever it leads.
84. Sample intelligently, investigate anomalies and explain the limitations.
85. Market understanding comes with experience and seniority.
86. Findings must distinguish facts, contractual interpretations and unresolved questions.
87. An exception is a starting point for investigation, not a verdict.
88. The best auditors understand why a process failed, not just where it failed.
89. Senior expertise matters when commercial realities are complicated.
90. An audit should be more than a report. It should leave behind a better process and a better client – agency relationship.

THE RELATIONSHIP & THE FUTURE

91. Audits are a collaboration. Suppliers must invest to provide the information required. It is a 3-party collaboration.
92. Constructive challenge is a sign of a healthy relationship, not a lack of trust.
93. Every finding needs an action, an owner and a deadline.
94. Measure success by resolved issues, recovered value and lasting improvement - not by the number of findings.
95. The ultimate purpose of marketing compliance audit is simple: make transparency routine, accountability fair and every marketing investment work as intended.

AUDIT. ANALYSIS. ASSESSMENT.