COUNTER Code of Practice

9.0 Audit

An important feature of the COUNTER Code of Practice is that compliant content providers (including third-party services providing stats on behalf of content providers) MUST be independently audited on an annual basis in order to maintain their COUNTER-compliant status. To facilitate this, a set of auditing standards and procedures has been published in Appendix E of this Code of Practice. COUNTER has tried to meet the need of customers for credible usage statistics without placing an undue administrative or financial burden on content providers. For this reason, audits will be conducted online in accordance with the program included in the auditing standards and procedures (Appendix E).

The independent audit is REQUIRED within six months of a content provider’s first self-certifying their compliance with the COUNTER Code of Practice, and annually thereafter. COUNTER will recognize an audit carried out by any Certified Public Accountant (CPA) in the USA, by any Chartered Accountant (CA) in the UK, or by their equivalent in other countries. Alternatively, the audit may be done by COUNTER-approved auditor, such as ABC, which is not a CA or a CPA. (Contact COUNTER for a list of approved auditors.)

9.1 The Audit Process

- COUNTER-compliant content providers are required to schedule an audit in time for the audit due date listed on their entry on the COUNTER website (https://www.projectcounter.org/about/register/).
- At least one month before the audit due date, content providers MUST advise COUNTER of the name of the organization that will carry out the audit. Any queries about the audit process may be raised at this time.
- Irrespective of the auditor selected, the audit MUST adhere to the requirements and use the program specified in Appendix E of this Code of Practice. The audit is carried out in three stages. Stage 1 covers the format and structure of the usage reports. In Stage 2 the auditor tests the integrity of the reported usage statistics by creating their own usage on a sample basis and subsequently reviewing the usage reports for this activity. In Stage 3 the auditor checks that the delivery of the usage reports adheres to the COUNTER requirements.
- Upon completion of the audit, the auditor is REQUIRED to send a signed copy of the audit report to the COUNTER office (compliance@counterusage.org). On receipt of the successful audit report, the content provider will be sent a dated COUNTER logo, which they can display on their website. For example:

![COUNTER Audit Passed Logo](https://www.projectcounter.org/about/register/)

- The dated logo MUST link to the content provider’s entry on the COUNTER website.
- Failure to complete a successful audit by the due date may result in COUNTER removing that content provider from the list of compliant content providers on the COUNTER website.

Note that COUNTER has provided a COUNTER Report Validation Tool to allow content providers and auditors to quickly perform compliance checks related to format. It is highly RECOMMENDED for content providers to use this tool to check their reports and COUNTER_SUSHI API implementation before they begin the audit.

9.2 Categories of Audit Result

There are three categories of audit result, as follows:

- **Pass** – No further action is required by the content provider as a result of the audit. In some cases, the auditor may add observations to the audit report, which are intended to help the content provider improve its COUNTER usage reports but are not required for compliance.
- **Qualified Pass** – The content provider has passed the audit, but the auditor raises a minor issue requiring further action to maintain COUNTER-compliant status. A minor issue does not affect the reported figures but MUST be resolved within three months of the audit to maintain COUNTER-compliant status. An example of a minor issue is where a report format does not conform to the COUNTER specifications.
- **Fail** – The auditor has identified an issue that MUST be resolved within three months for the content provider to maintain COUNTER-compliant status.

9.3 Timetable and Procedure

R5 of the COUNTER Code of Practice, published in July 2017, will become the only valid version of the Code of Practice from 1 January 2019.

Applications for COUNTER-compliant status

- A register of content providers and their platforms for which COUNTER-compliant usage reports are available is maintained by COUNTER and posted on the COUNTER website – https://www.projectcounter.org/about/register/
- Content providers may apply to the Project Director (compliance@counterusage.org) for their products to be included on the register. Content providers will have to provide proof of initial compliance by including the results of COUNTER Report Validation Tool tests showing compliance for each of its reports, including testing both the upload of the tabular reports and SUSHI harvesting of the same report. Upon receipt of the application and proof of compliance, content providers MUST allow at least one of the COUNTER library test sites to evaluate their usage reports.
- When the usage reports are deemed to comply with the COUNTER Code of Practice, the content provider will be asked to sign a Declaration of COUNTER Compliance (Appendix C), after which the content provider and its platforms will be added to the register.
- Within six months a report from an independent auditor confirming that the usage reports and data are indeed COUNTER-
compliant will be required. See Appendix E for a description of the auditing program.

- The signed declarations MUST be sent to the COUNTER office (compliance@counterusage.org) as email attachments.

9.4 Right to Use COUNTER-Compliance Logo and Designation

Content providers who have had their application accepted by COUNTER but have not yet completed a successful audit may use the designation “COUNTER Compliance Pending”. Only content providers that have passed the audit can use the designation “COUNTER Compliant” and the dated COUNTER logo.

Content providers who have not applied for compliance or whose compliance has lapsed MUST NOT claim or imply COUNTER compliance on their site, in licenses, or in their marketing and do not have the rights to use the COUNTER name or logo.