Date: 18 November 2024

abc

Overview

This report summarises the audit work conducted to confirm the average completion rate for commercial AV plays viewed to 100%, as reported by TAM member broadcasters in the audit period from **1**st **September 2023 to 30**th **June 2024.**

Scope of work

We completed independent audits for each of the following TAM member broadcasters:

- C4
- RTE
- Sky
- Virgin

Our audit work focussed on an analysis of commercial AV plays served on VOD platforms only. Our audits were conducted on a mix of devices, including desktop, Android and iOS devices.

Based on our analysis of the broadcaster claims, testing undertaken, and review of relevant data, we confirmed that all member broadcaster claims were accurately compiled and in line with TAM requirements. We verified the average percentage of ads viewed to 100%, as reported by each TAM member broadcaster in the audit period from 1st September 2023 to 30th June 2024.

Full details of audit work undertaken were documented in audit reports provided to each individual broadcaster.

Overall Opinion

Based on our verification of the broadcasters' claims, we can confirm that the average of the individual broadcaster completion rates for commercial AV plays viewed to 100%, was **96.4%**

Our opinion solely relates to the audited period: 1st September 2023 to 30th June 2024.

C. Langstaff

Clare Langstaff, Audit Director, ABC

