

**BBB NATIONAL PROGRAMS**

***DIGITAL ADVERTISING  
ACCOUNTABILITY PROGRAM***

DIGITAL ADVERTISING  
ACCOUNTABILITY PROGRAM,  
*Challenger,*

SERVICE CORPORATION  
INTERNATIONAL,  
*Corporation.*

Case No. 148-2026  
Filed April 22, 2026

**FINAL DECISION**

**I. Synopsis**

The Digital Advertising Alliance’s (DAA) Self-Regulatory Principles (DAA Principles)<sup>1</sup> cover entities engaged in interest-based advertising (IBA) across websites or mobile applications (apps). Any operator of a website (a first party)<sup>2</sup> that allows unaffiliated entities (third parties)<sup>3</sup> to collect visitors’ web browsing data for IBA must provide visitors with notice and enhanced notice as prescribed in the Self-Regulatory Principles for Online Behavioral Advertising (OBA Principles).

Service Corporation International (SCI), a U.S.-based funeral services company, participated in the Accountability Program’s monitoring activities related to SCI’s previous investigation (closed February 3, 2022).<sup>4</sup> Following the monitoring, SCI updated the enhanced notice links on the websites associated with its different brands, and updated its corporate Privacy Policy to better guide consumers on how data can be used for IBA and how to opt out, if desired.

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<sup>1</sup> The DAA’s interest-based advertising principles consist of a suite of four documents: the Self-Regulatory Principles for Online Behavioral Advertising (OBA Principles), the Self-Regulatory Principles for Multi-Site Data (MSD Principles), the Application of Self-Regulatory Principles to the Mobile Environment (Mobile Guidance), and the Application of the Self-Regulatory Principles of Transparency and Control to Data Used Across Devices (Cross-Device Guidance) (collectively, the Principles). The full text of the Principles can be found at <http://www.aboutads.info/principles>.

<sup>2</sup> The DAA Principles assign responsibilities to an entity based on its role in a particular situation. Thus, an entity can be a first party, third party, or service provider depending on the function it is performing. Website operators are first parties. *OBA Principles* Definition F at 10 (“A First Party is the entity that is the owner of the Web site or has Control over the Web site with which the consumer interacts and its Affiliates.”). *See also* Accountability Program, *First Party Enhanced Notice Compliance Warning*, CW-01-2013, <https://assets.bbbprograms.org/docs/default-source/daap/program-guidance/accountability-program-first-party-enhanced-notice-compliance-warning-cw-01-2013.pdf>.

<sup>3</sup> In the desktop context, third parties are entities that collect data for IBA from non-affiliate websites. *See OBA Principles* Definition J at 11 (“An entity is a Third Party to the extent that it engages in Online Behavioral Advertising on a non-Affiliate’s Web site.”).

<sup>4</sup> Digital Advertising Accountability Program, Case No. 124-2022 (Service Corp. Int’l), available at [https://assets.bbbprograms.org/docs/daap/program-decisions/sci-decision\\_daap.pdf](https://assets.bbbprograms.org/docs/daap/program-decisions/sci-decision_daap.pdf).

## II. Company Status

Service Corporation International (SCI) is a company headquartered in Houston, Texas, that provides funeral goods and services, operating more than 1900 locations.<sup>5</sup> SCI operates Dignity Memorial, Dignity Planning, Advantage, Funeraria del Angel, Memorial Plan, National Cremation Society, and Neptune Society brands.<sup>6</sup> As a company that owns or controls websites on which user browsing data is collected or used for IBA, SCI is a first party under the OBA Principles.<sup>7</sup>

## III. Inquiry

As part of its enforcement efforts, the Accountability Program opens investigations based on its own digital marketplace monitoring as well as consumer complaints regarding alleged noncompliance with the OBA Principles.

This specific case arises from routine monitoring of previously investigated companies. SCI was subject to an Accountability Program review closed in 2022. In the current matter, the Accountability Program reviewed SCI's websites to assess continued adherence to the DAA Principles. The scope of this review included SCI's corporate website<sup>8</sup> and affiliated properties including Dignity Memorial (and Funeraria Del Angel and Advantage, which have the same Dignity Memorial domain),<sup>9</sup> Neptune Society,<sup>10</sup> Neptune Memorial Reef,<sup>11</sup> Rose Hills,<sup>12</sup> National Cremation,<sup>13</sup> Trident Society,<sup>14</sup> Making Everlasting Memories (MEM),<sup>15</sup> LHT Consulting Group,<sup>16</sup> and the Cremation Society of Virginia.<sup>17</sup>

During this review, the Accountability Program observed data collection by third-party companies known to engage in IBA. While many of SCI's websites continued to display the DAA AdChoices Icon, the Accountability Program identified several issues indicating that SCI's current implementations did not consistently satisfy the Transparency Principle requirements of the OBA Principles. First, the Accountability Program observed that while most of the websites displayed an enhanced notice link represented by the AdChoices Icon,

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<sup>5</sup> Service Corporation International (SCI), Company Fact Sheet, *available at* [SCI-Company-Fact-Sheet-v1-07-2025](https://www.sci-corp.com/dfsmedia/042808e1630c49a48950d5077d6556eb/76582-source/SCI-Company-Fact-Sheet-v1-07-2025), <https://www.sci-corp.com/dfsmedia/042808e1630c49a48950d5077d6556eb/76582-source/SCI-Company-Fact-Sheet-v1-07-2025>.

<sup>6</sup> SCI, "Our Brands," <https://www.sci-corp.com/about/our-brands>.

<sup>7</sup> *OBA Principles*, Definition F at 10.

<sup>8</sup> <https://www.sci-corp.com>.

<sup>9</sup> <https://www.dignitymemorial.com>, <https://www.dignitymemorial.com/funeral-homes/advantage>, <https://www.dignitymemorial.com/es-es/caballerorivero>, <https://www.dignitymemorial.com/es-es/funerariasdelangel>, <https://www.dignitymemorial.com/dignity-memorial-premier-collection>.

<sup>10</sup> <https://neptunesociety.com>.

<sup>11</sup> <https://nmreef.com>.

<sup>12</sup> <https://www.rosehills.com>.

<sup>13</sup> <https://www.nationalcremation.com>.

<sup>14</sup> <https://www.tridentsociety.com>.

<sup>15</sup> <https://www.mem.com>.

<sup>16</sup> <https://www.sci-corp.com/LHT-Consulting-Group>.

<sup>17</sup> <https://viriniacremate.com>.

some pages lacked the link entirely, and in other instances the link directed users to the top of the privacy policy or to sections that do not address IBA practices. As a result, consumers were required to navigate substantial portions of unrelated disclosures to locate information about IBA practices and opt-out mechanisms.

Additionally, several SCI websites included the DAA's AdChoices Icon alone without accompanying "AdChoices" text, at times adjacent to links such as "Do Not Sell or Share My Personal Information." The Accountability Program was concerned that this placement could create an ambiguity that could confuse consumers about the nature of the notice or opt-out they are engaging with.

Based on the above review, the Accountability Program sent an inquiry letter to SCI explaining the compliance issues it had found on SCI's websites.

## **IV. Issues Raised**

### *A. Website data collection*

#### 1. Enhanced notice of website data collection for IBA

First-party duties under the OBA Principles are set out in section II.B. According to this section, if first parties allow third parties to collect visitors' browsing data for use in IBA on their websites, or if they transfer such data to third parties for tailoring ads on non-affiliate websites, they must provide consumers with appropriate transparency and an opportunity to exercise control over IBA.<sup>18</sup> A first party must include a disclosure somewhere on its website that describes the IBA activity occurring there.<sup>19</sup> This disclosure must contain either a link to an industry-developed consumer choice page (such as <http://aboutads.info/choices>) or a list of every third party conducting IBA activity on the first-party website.<sup>20</sup> Additionally, a first party must state its adherence to the DAA Principles on its website.<sup>21</sup>

Most significantly, the OBA Principles also require first parties to provide consumers with real-time "enhanced notice" when third parties are collecting or using data for IBA on a first party's website. This real-time indicator must be in the form of a "clear, meaningful, and prominent" link that directs consumers to the first party's IBA disclosure, not just to the top of a privacy policy.<sup>22</sup> In addition, this link must be distinct from the company's privacy policy link and must appear on every page where

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<sup>18</sup> *OBA Principles* § II.B. at 13–14.

<sup>19</sup> *Id.*

<sup>20</sup> *Id.* If first parties choose to list third parties individually, the Commentary to the Consumer Control Principle instructs companies that "choice should be available from the Third Party(s) disclosure linked from the page where the Third Party is individually listed." *OBA Principles* Commentary at 35.

<sup>21</sup> *OBA Principles* § II.B. at 13–14.

<sup>22</sup> *OBA Principles* Commentary at 32 ("The Principles also state that the Web sites at which Third Parties are collecting data for Online Behavioral Advertising purposes should include a new clear, meaningful, and prominent link on their Web sites when Third Parties do not provide the notice described in II.A.(2)(a). This would link from the Web page where data is collected to specific language in a disclosure. If the disclosure language is in the privacy notice, the link should go directly to the relevant section of the privacy policy where the disclosure is located and not just generally to the privacy policy.").

data collection or use for IBA occurs on the first party’s website.<sup>23</sup> The link may be provided directly by the first party or by one of the third parties active on the website.<sup>24</sup>

Enhanced notice provides consumers with two benefits. First, it informs consumers of the fact that third parties are engaged in IBA on a website. Second, by linking directly to a disclosure that describes the IBA activities occurring on that website and providing a method by which consumers can exercise choice, enhanced notice serves as a bridge to relevant information consumers need at precisely the time they need it. By drawing attention to this otherwise invisible background activity in real time, explaining it in plain language, and providing one or more choice mechanisms, enhanced notice helps consumers understand IBA and make choices about the use of their data for IBA.

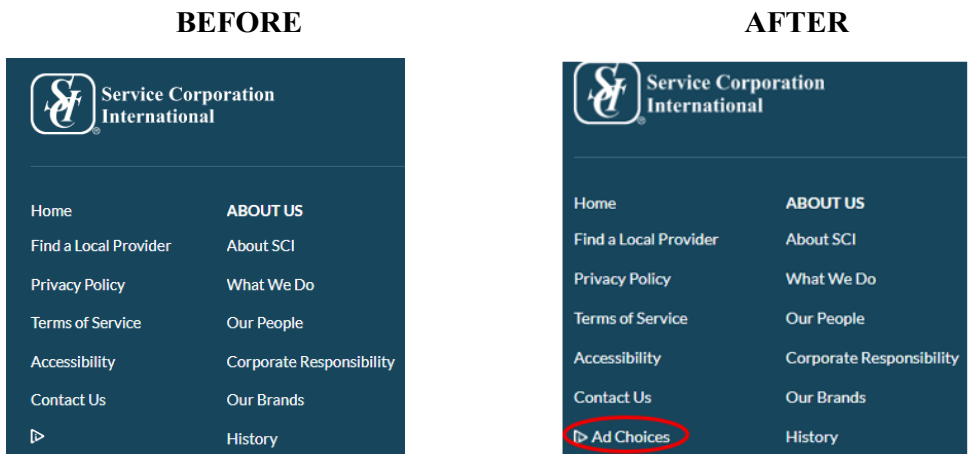
## V. Company response and analysis

In response to the Accountability Program’s inquiry letter, SCI promptly conducted a detailed and thorough review of its compliance with the DAA Principles to identify any areas in its compliance protocols that needed strengthening. SCI worked to find comprehensive solutions to each issue and consulted with the Accountability Program on its plan to come into compliance<sup>25</sup> with the DAA Principles, as explained below.

### A. Enhanced Notice of website data collection for IBA

To meet its enhanced notice obligations under the OBA Principles, SCI added “Ad Choices” text next to the DAA’s AdChoices logo in its brands’ website footer links to clearly and meaningfully notify consumers of how their data can be used for third-party IBA and how to manage their choices.

### Update to SCI Brands’ Ad Choices Website Footer Links



Additionally, SCI updated its branded websites’ footer displays to clearly separate

<sup>23</sup> *OBA Principles* Commentary at 31.

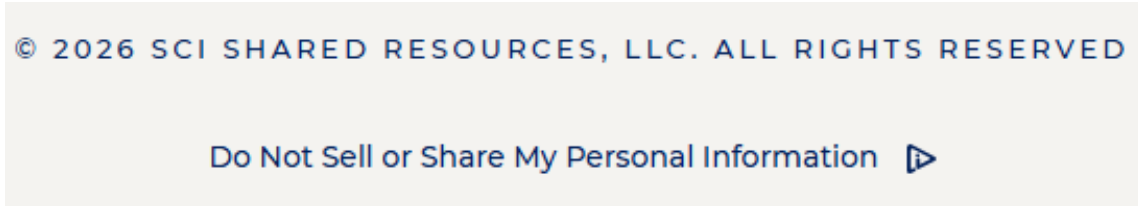
<sup>24</sup> *First Party Enhanced Notice Compliance Warning* at 3.

<sup>25</sup> We note that SCI independently expanded its DAA compliance updates to include brands that were not included in the Accountability Program’s initial or follow-up investigations, including Caballero Rivero.

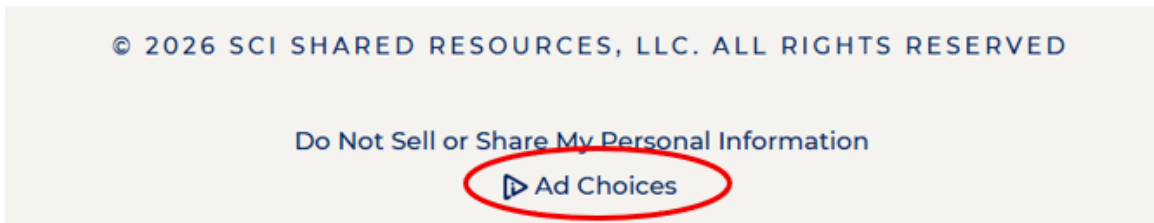
the Ad Choices footer link from separate choices such as “Do Not Sell or Share My Personal Information,” to help ensure consumers can distinguish which link will take them to choices about IBA versus to state-required disclosures.

**Update to SCI Brands’ Website Footer Displays**

**BEFORE**



**AFTER**



Next, the SCI websites’ enhanced notice links (the “Ad Choices” links described above) were updated to direct users to the “Analytics and Advertising Technologies” section of SCI’s privacy policy. This section includes the elements of DAA enhanced notice together, namely a description of third-party IBA practices, including descriptions of web tracking technologies used on SCI’s digital properties, and a link to, and description of, industry-developed IBA opt-out tools.

<b>Summary of SCI’s Updates for DAA Compliance</b>	
<b>Website</b>	<b>DAA Compliance Update(s)</b>
<a href="https://www.sci-corp.com">https://www.sci-corp.com</a>	<ul style="list-style-type: none"> <li>• “Ad Choices” text added to DAA AdChoices Icon</li> <li>• Ad Choices link goes to “Analytics and Advertising Technologies” section of Privacy Policy</li> </ul>
<a href="https://www.dignitymemorial.com">https://www.dignitymemorial.com</a>	<ul style="list-style-type: none"> <li>• “Ad Choices” text added to DAA AdChoices Icon</li> <li>• Ad Choices footer link clearly separated from DNS link</li> <li>• Ad Choices link goes to “Analytics and Advertising Technologies” section of Privacy Policy</li> </ul>
<a href="https://neptunesociety.com">https://neptunesociety.com</a>	<ul style="list-style-type: none"> <li>• “Ad Choices” text added to DAA AdChoices Icon (Enhanced Notice)</li> <li>• Ad Choices footer link clearly separated from DNS link</li> <li>• Ad Choices link goes to “Analytics</li> </ul>

	and Advertising Technologies” section of Privacy Policy
<a href="https://nmreef.com">https://nmreef.com</a>	<ul style="list-style-type: none"> <li>• Ad Choices Enhanced Notice Link added back to website footer</li> </ul>
<a href="https://www.rosehills.com">https://www.rosehills.com</a>	<ul style="list-style-type: none"> <li>• “Ad Choices” text added to DAA AdChoices Icon (Enhanced Notice)</li> <li>• Ad Choices link goes to “Analytics and Advertising Technologies” section of Privacy Policy</li> </ul>
<a href="https://www.nationalcremation.com">https://www.nationalcremation.com</a>	<ul style="list-style-type: none"> <li>• “Ad Choices” text added to DAA AdChoices Icon (Enhanced Notice)</li> <li>• Ad Choices link goes to “Analytics and Advertising Technologies” section of Privacy Policy</li> </ul>
<a href="https://www.tridentsociety.com">https://www.tridentsociety.com</a>	<ul style="list-style-type: none"> <li>• “Ad Choices” text added to DAA AdChoices Icon (Enhanced Notice)</li> <li>• Ad Choices footer link clearly separated from DNS link</li> <li>• Ad Choices link goes to “Analytics and Advertising Technologies” section of Privacy Policy</li> </ul>
<a href="https://www.mem.com">https://www.mem.com</a>	<ul style="list-style-type: none"> <li>• “Ad Choices” text added to DAA AdChoices Icon (Enhanced Notice)</li> <li>• Ad Choices link goes to “Analytics and Advertising Technologies” section of Privacy Policy</li> </ul>
<a href="https://www.sci-corp.com/LHT-Consulting-Group">https://www.sci-corp.com/LHT-Consulting-Group</a>	<ul style="list-style-type: none"> <li>• “Ad Choices” text added to DAA AdChoices Icon (Enhanced Notice)</li> <li>• Ad Choices link goes to “Analytics and Advertising Technologies” section of Privacy Policy</li> </ul>
<a href="https://virginiacremate.com">https://virginiacremate.com</a>	<ul style="list-style-type: none"> <li>• Ad Choices hyperlink fixed and redirected to “Analytics and Advertising Technologies” section of Privacy Policy</li> </ul>

## VI. Company statement

Service Corporation International (“SCI”) seeks to align with the Digital Advertising Alliance (“DAA”) Principles. SCI appreciates that the Digital Advertising Accountability Program (“DAAP”) recognized SCI’s efforts to comply with IBA disclosures and enhanced notice-linking. SCI respects the work of the DAA and similar organizations in the areas of transparency, consumer choice and safeguarding personal information.

## VII. Disposition of decision

Practices voluntarily corrected.

### Digital Advertising Accountability Program