Sample audit programme

Archiving and GoBD

12 audit steps · GoBD, AO, HGB

12 audit steps with criterion, reference, procedure and expected evidence. 8 documents to request and the typical findings.

§ 147(1) and (3) AO · § 257(1) and (4) HGB · GoBD para. 21 · GoBD para. 151 to 155 · § 146(4) AO · GoBD para. 58 and 107 · GoBD para. 100 · GoBD para. 103 · § 147(2) AO · § 146(5) AO · GoBD para. 136 and 140 · GoBD para. 142 · § 147(6) AO · GoBD para. 158 · BSI OPS.1.2.2 · ISO/IEC 27001:2022 Annex A 5.33 · BSI CON.6 · ISO/IEC 27001:2022 Annex A 8.10

Audit objective and scope

The audit assesses whether the organisation records documents and data subject to retention completely, retains them immutably and analysably for the statutory periods and whether an internal control system and current process documentation evidence proper bookkeeping. It also assesses whether scanning, system changes, data access by the tax authorities and deletion after expiry are governed.

SCOPE

- Accounting, upstream systems and archive systems holding data and documents subject to retention
- Incoming invoices, commercial and business correspondence including email and scanned paper vouchers
- Process documentation, internal control system and permissions in the archive
- Out of scope: the substantive correctness of individual postings

Audit steps 1 to 3

Step 01 — § 147(1) and (3) AO; § 257(1) and (4) HGB

Records subject to retention and their periods are defined; accounting vouchers have a shorter period than books and financial statements.

Procedure Reconcile the retention policy with the statutory periods and spot-check the settings in the archive.

Evidence Retention policy, schedule of periods, archive system settings

Step 02 — GoBD para. 21

Responsibility for proper bookkeeping is defined, even where tasks are transferred to service providers.

Procedure Ask about responsibilities for accounting, archive and outsourced processing and reconcile them with contracts.

Evidence Organisation description, service provider contracts

Step 03 — GoBD para. 151 to 155

Current process documentation describes capture, processing, retention and controls of the data.

Procedure Read the process documentation, check its version and trace the described flow for one voucher.

Evidence Process documentation with version history

Audit steps 4 to 6

Step 04 — § 146(4) AO; GoBD para. 58 and 107

Postings and records cannot be altered unnoticed; changes are logged.

Procedure Have the technical immutability measures in the archive and accounting system explained and review change logs.

Evidence System description, change logs, retention lock configuration

Step 05 — GoBD para. 100

An internal control system with established, performed and logged controls secures compliance with the bookkeeping rules.

Procedure Ask about controls such as access rules, reconciliations and plausibility checks and review logs for three controls.

Evidence Control description, control logs

Step 06 — GoBD para. 103

The system is protected against loss and against unauthorised entries and changes.

Procedure Check backup, permissions and restore tests for the archive.

Evidence Backup concept, permission extract, restore test record

Audit steps 7 to 9

Step 07 § 147(2) AO; § 146(5) AO

Electronic records remain available, promptly readable and machine-analysable for the whole period.

Procedure Retrieve five records from the oldest year and check readability and analysability.

Evidence Retrieval records, format overview

Step 08 GoBD para. 136 and 140

Scanning of paper vouchers follows a documented procedure; paper is destroyed only after a defined check.

Procedure Read the scanning instruction and trace capture, check and destruction for five vouchers.

Evidence Scanning instruction, check evidence, destruction rule

Step 09 GoBD para. 142

On a system change or when data is moved out, analysability is preserved for the remaining period.

Procedure Trace the last system change and check how legacy data can be analysed today.

Evidence Migration record, legacy data concept, retrieval example

Audit steps 10 to 12

Step 10 — § 147(6) AO; GoBD para. 158

Data access by the tax authorities is prepared: responsibility, export formats and read access are defined.

Procedure Ask about the procedure for tax audits and have a test export in the required format demonstrated.

Evidence Procedure description, test export, auditor role in the system

Step 11 — BSI OPS.1.2.2; ISO/IEC 27001:2022 Annex A 5.33

The archive system is secured technically and organisationally and protects records against loss and falsification.

Procedure Review the archive concept and check operation, storage media and responsibilities of the archive.

Evidence Archive concept, operating documentation

Step 12 — BSI CON.6; ISO/IEC 27001:2022 Annex A 8.10

After the periods expire, data is deleted in a controlled way unless other obligations prevent it.

Procedure Read the deletion concept and trace the last deletion after expiry with its log.

Evidence Deletion concept, deletion logs

Document request list

Request these 8 documents before you start

1. Retention policy and schedule of periods
2. Process documentation with version history
3. Description of the internal control system and control logs
4. Archive concept and system description
5. Scanning instruction
6. Backup concept and record of the last restore test
7. Procedure for data access by the tax authorities
8. Deletion concept and deletion logs

TYPICAL FINDINGS

- Process documentation is missing or describes an outdated state.
- Emails that are business correspondence are not archived.
- Paper vouchers are destroyed after scanning without a defined check.
- After a system change, legacy data exists only as print files.
- Archived documents can be deleted by administrators.
- Data is not deleted after the periods expire.

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Last updated: 13 October 2026