

GoBD checklist for digital record keeping

Ten checkpoints from the German GoBD (principles for keeping books, records and documents in electronic form and for data access) – each with the PaperOffice AI features that support it.

COMPANY	AREA / PROCESS	REVIEWED BY	DATE
☐ Tick what is regulated and documented in your company ☐ PaperOffice AI features as described on the website			
☐ 01	Traceability and verifiability GoBD para. 30 ff. (ch. 3.1) Every business transaction can be traced from the document to the entry and back. A qualified third party can get an overview within a reasonable time – even years later.	HOW PAPEROFFICE AI HELPS Audit Center: Every action with time, user, document and context, field-level on changes: old value, new value. Who changed what and when, at field level, exportable as CSV, PDF and JSON.	
☐ 02	Complete and timely capture GoBD para. 36 ff., 45 ff. (ch. 3.2.1, 3.2.3) Documents are captured without gaps and without delay. Paper mail, e-mail attachments, scans and portals arrive in one place; the time of receipt is documented.	HOW PAPEROFFICE AI HELPS Connectors monitor folders on NAS and servers as well as S3 buckets and pull new files into the workspace automatically. A folder on NAS or server via SFTP, an S3 bucket or a WebDAV directory. The connection comes from a storage mount.	
☐ 03	Order GoBD para. 53 ff. (ch. 3.2.4) Documents are filed according to a fixed scheme – by document type, period and assignment – and can be found unambiguously via an index.	HOW PAPEROFFICE AI HELPS Classification detects type, direction, language and sender of every document and sorts it into its place. Hierarchical categories and folder suggestions, several types per document.	
☐ 04	Immutability and change logging GoBD para. 58 ff., 107 ff. (ch. 3.2.5, 8) A document must not be changed in a way that makes the original content unrecoverable. Changes are logged; earlier versions are kept.	HOW PAPEROFFICE AI HELPS Versions: Every version is kept. Audit trail: Entries with integrity hash, not editable or deletable afterwards. WORM: Revision-safe mode per workspace, retention period in years, cannot be switched off once activated.	
☐ 05	Retention periods GoBD para. 113 ff. (ch. 9) For each document type the retention period under commercial and tax law is defined and documented. Nothing is deleted before expiry; after expiry there is a defined procedure.	HOW PAPEROFFICE AI HELPS So invoices, contracts and HR documents are kept by their rules. Optionally with WORM protection so a document cannot be changed until the period ends. Retention per document type, a checksum per version, a log entry for every access and deletion.	



Electronic capture of paper documents

GoBD para. 136 ff. (ch. 9.3)

Scanning is described: who scans, when, in what quality, how completeness is checked and whether the paper may be destroyed afterwards.

HOW PAPEROFFICE AI HELPS

AI-OCR reads scans, photos and PDFs in more than 120 languages and returns text, tables and bounding boxes per line. Every recognised line comes with its position on the page. Verifiable for review, highlighting and extraction.



Readability and format conversion

GoBD para. 125 ff. (ch. 9)

Documents remain readable and machine-evaluable for the entire period. If a format is converted, the content stays unchanged and the procedure is documented.

HOW PAPEROFFICE AI HELPS

PDF Studio: Long-term archive format for audit-proof filing. Checksum per version, log of every access.



Data security and access control

GoBD para. 103 ff. (ch. 7)

The archive is protected against loss and unauthorised access. Roles and rights are documented; interfaces and automations are subject to them as well.

HOW PAPEROFFICE AI HELPS

Users and groups with read, write and admin permissions per workspace. Yes. Chat, phone and ticket agent, REST API and MCP server work with the workspace permissions, there is no special access. AES-256 at rest, every file encrypted chunk by chunk, TLS 1.3 in transit, Compliance workspaces additionally with hardware encryption.



Internal control system

GoBD para. 100 ff. (ch. 6)

Controls such as the four-eyes principle, plausibility checks and reconciliations are in place, documented and reviewed regularly.

HOW PAPEROFFICE AI HELPS

Findings: Differing bank account, arithmetic errors, date inconsistencies, unusual access patterns. Findings as tasks: claim, approve, reject, escalate, with a comment in the trail. Workspace password, SMS or two-person approval, external shares with expiry and phone access.



Procedural documentation and data access

GoBD para. 151 ff., 158 ff. (ch. 10, 11)

Procedural documentation describes the process, systems, responsibilities and controls. For an audit the data is accessible and can be exported in an evaluable form.

HOW PAPEROFFICE AI HELPS

Audit report per document as PDF, trail as CSV or JSON, with selectable scope. Roles for reviewers, reading and deciding separated. Workflow rules are described as trigger, rule and outcome per process.

Note. The GoBD address the taxpayer. Whether an archive meets their requirements depends on the implementation in your company – in particular on procedural documentation and the internal control system. PaperOffice AI provides the technical building blocks (audit-proof filing, versions, logging, retention periods); this list does not replace tax or legal advice.

OPEN ITEM	OWNER	DUE