



SHORT GUIDE · RISK · AUDIT GAPS

The auditor asks, and you dig through the archive?

Now the proof is ready before they ask.

In an audit, what counts is what you can prove: which version is valid, who changed something and how long a document is retained. This short guide shows how PaperOffice keeps that proof with the document. For accounting, controlling and internal audit.

AT A GLANCE

Retention per document type, WORM per document, change history with old and new values, a legal hold with a reason and a compliance certificate with SHA-256 and a public verification link.

01 · THE PROBLEM

The record exists. But where, and which version?

The auditor asks for an invoice from last year and for a correction to its amount. The invoice sits somewhere between a network drive, a mailbox and an archive box, and nobody knows for sure who changed the amount. That is how an audit gap appears: rarely through misconduct, mostly through missing proof.

WHY IT HAPPENS

Records in many places

Invoices on the network drive, contracts in a mailbox, older files in boxes. Every document exists, but nobody finds it in the time an audit allows.

Changes without a trace

An amount gets corrected, a file replaced, a folder renamed. Afterwards nobody can say who did it, when it happened and what was there before.

Proof only on request

Documents are gathered when the auditor asks. Only then does it show that a version is missing or a document was deleted before its retention ended.

HOW YOU NOTICE IT

- Finding a single record takes hours and ties up several colleagues.
- Who changed an amount or a date cannot be established afterwards.
- Documents with retention obligations were deleted, moved or overwritten.
- A contract exists in several versions, and none is clearly the valid one.
- For every audit, someone assembles copies and notes in a binder by hand.

02 · THE WAY WITH PAPEROFFICE

Proof is created day to day, not right before the audit.

PaperOffice keeps type, retention, protection and history on the document itself. When the auditor asks, you open the document and the proof is in front of you instead of being pieced together.

1

Recognize the document type

AI-DMS recognizes the document type during processing, such as invoice or contract. The type carries retention years, jurisdiction and legal basis.

[MODULE: CLASSIFICATION](#)

2

Lock it with WORM

With WORM the file stays unchanged and cannot be deleted, moved or renamed until its retention ends. New editions are added as a version with a mandatory comment.

3

Trace every change

The **Revisions** tab shows every change with field, old and new value, user and time, plus upload, rename, versions and legal hold.

[MODULE: AUDIT CENTER](#)

4

See findings before the audit

Documents processed with AI-DMS Ultra are checked across twelve control areas. Each finding appears with severity, quote and page under **Analytics AI › Audit Center**.

[MODULE: AUDIT CENTER](#)

5

Hand over the proof

For each document you create the audit report as a PDF and a compliance certificate with SHA-256 and a verification link. Sending works via a protected link with a proof PDF.

[MODULE: SECURE EMAIL DELIVERY](#)

03 · IN THE APP

Five click paths for audit day.

This is how you set up retention, protection and proof in the app. Try each step first on a single record your auditor typically asks for.

1

Retention on the type

Document AI > Document Types shows jurisdiction and retention for each type. For your own types, enter years and legal basis in the Retention tab, for example GoBD.

2

Activate WORM

Open the Revisions tab in the document, choose Activate WORM retention, set the period start to immediately or end of year and confirm. Activation is irreversible.

3

Export the history

Filter the Revisions tab by field changes and download the entries shown as CSV with Export: date, time, action, field, old and new value, user.

4

Place a legal hold

In the Revisions tab, Place legal hold with a reason such as "tax audit 2026" blocks deleting, moving and renaming, including all versions.

5

Download certificate and report

For WORM-protected documents choose Download certificate. Create the audit report as a PDF in the Audit tab, with PDF incl. original including the original document.

TIP FROM PRACTICE

Check type and retention first, then WORM. After activation the document type and retention details are locked, while data fields such as invoice number or amount stay editable. So check the type and the period start before you confirm.

04 · AN EXAMPLE

A machine builder before the tax audit.



A machine builder with 120 employees is expecting a tax audit. The finance manager has to document incoming invoices, two framework contracts and the correction of one invoice. The records sit on a network drive, in a mailbox and in archive boxes in the meeting room.

BEFORE

- Records are gathered from the drive, the mailbox and boxes.
- An email round asks who corrected the amount on an invoice.
- Someone checks by hand whether a contract is the latest version.
- The auditor gets a binder full of copies and notes.

WITH PAPEROFFICE

- Search finds the requested record by type and date range.
- The correction appears in the **Revisions** tab with old and new value.
- The requested records carry a legal hold with a reason.
- Certificate and audit report reach the auditor via a protected link.

An example for illustration, not a real customer. Check with your tax advisor or auditor which records they require and which retention periods apply.

05 · CHECKLIST

Ten questions before your next audit.

Go through these points with accounting and IT. Every open point is a possible gap you can close before the auditor finds it.

- ☐ Retention years and legal basis are set for every audit-relevant document type.
- ☐ Completed records are locked with WORM retention.
- ☐ Corrections to amounts and dates can be traced in the **Revisions** tab.
- ☐ Audit findings have been reviewed before the auditor arrives.
- ☐ The way to send proof to the auditor is defined and tested.
- ☐ New records are processed with AI-DMS so their document type is known.
- ☐ Someone checks document type and period start before WORM is activated.
- ☐ A legal hold with a reason is placed for ongoing audits and litigation.
- ☐ Your team finds a record through search and filters without asking around.
- ☐ The proof your auditor expects has been agreed with your advisors.

06 · FREQUENTLY ASKED QUESTIONS

What finance teams ask before they start.

Is this enough for a tax audit?

PaperOffice provides the proof: type and retention, WORM storage, change history, legal hold, audit report and certificate. What your auditor requires in a given case is something to clarify with your tax advisor or auditor.

Can a WORM-protected document still be deleted?

Deleting, moving and renaming stay blocked until the retention period ends. Data fields remain editable, and every change appears in the history. Activation cannot be undone.

How do we find a single record quickly?

Search finds documents by full text, text from scans, entities and meaning. Filters narrow results by document type, date range or status, and inside the document you jump from match to match.

What does the change history show?

Every change with field, old and new value, user and time, plus events such as upload, rename, move, new version and legal hold. You can download the entries shown as CSV.

What does the compliance certificate contain?

A PDF with a SHA-256 checksum, retention details, audit trail, QR code and public verification link. If it is created again within 30 days for unchanged content, the certificate number and link stay the same.

Is there an API?

Yes. The REST API offers document-revisions, document-legal-hold and audit-report-pdf. Via MCP, tools such as `po_documents_audit_trail_get` return the history and `po_documents_audit_report_pdf` the report.

07 · HOW TO START

Test the proof on a single record.

Sign in to the app, open an invoice you have to retain anyway and activate WORM retention in the **Revisions** tab. You will then see history, legal hold and certificate right there.

Define types and retention

Review your document types with your advisors and enter years and legal basis for your own types in the **Retention** tab.

Use the Ultra audit

Process records with AI-DMS Ultra. The audit then checks each of these documents and shows findings with proof under **Analytics AI > Audit Center**.

Set the route to the auditor

Decide who creates the audit report and certificate and sends them to the auditor via a protected link with a proof PDF.

DATASHEETS ON THIS TOPIC

Audit Centerpaperoffice.ai/downloads/paperoffice-ai-datasheet-audit-center.pdf**Classification**paperoffice.ai/downloads/paperoffice-ai-datasheet-classification.pdf**Smart Search**paperoffice.ai/downloads/paperoffice-ai-datasheet-smart-search.pdf**Secure email delivery**paperoffice.ai/downloads/paperoffice-ai-datasheet-audit-safe-email-delivery.pdf

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