

SAPERION PS 880 CERTIFICATE

The independent auditing agency **KPMG** certified that **Saperion ECM Foundation** meets all the requirements for storing tax-relevant documents electronically and making them available digitally for a tax audit. Of course, it goes without saying that the software must be used appropriately and that other internal aspects are also necessary, such as valid in-house procedural documentation.

The PS-880 certification covers the following areas

- Principles of Proper Accounting GoB – German Finance Ministry Regulations
- Commercial and Tax Regulations:
 - § 238 – 257 of the German Commercial Code (**HGB**)
 - § 145 – 148 of the German Tax Code (**AO**)
 - § 12,15 of the German Value Added Tax Act (**UStG**)

What exactly does the “IDW PS 880” certificate indicate?

IDW PS 880 certifies that accounting-relevant products offered for sale by manufacturers have been subjected to an independent audit in which it was possible to ascertain that the proper use of these products complies with the Generally Accepted German Accounting Principles.

Using the system and the relevant user documentation, the archiving solutions are audited in detail to test their processing functions and rules, as well as their Security aspects such as access protection and data security.

A test-case methodology is used as the basis for these audits that utilizes available test cases from the manufacturer, as well as independent test cases created by the testing institute.

Overall, these test cases must cover all of the important functions described in the documentation and also incorporate a representative combination of these functions for the task being audited.

Another emphasis of the certification process is the testing of those characteristics that guarantee that the archived data cannot be overwritten or deleted.

The final test report in the form of the “IDW PS 880” certificate ultimately documents for the outside world that all relevant regulations are being observed.

1. The legal regulations contained in German commercial and fiscal law (§§ 238 ff. HGB and §§ 140–148 AO)
2. The Generally Accepted German Accounting Principles (GoB)

3. The communication from the German Federal Ministry of Finance (BMF) on November 7, 1995 on the “Generally Accepted Accounting Principles for Computer-Assisted Accounting Systems” (GoBS)
4. The communication from the German Federal Ministry of Finance (BMF) on July 16, 2001 about the “Basic Principles for Accessing Data and Auditing Digital Documents” (GDPdU)
5. The statement on accounting by the Technical Committee for Information Technology (FAIT) from the Institute of Public Auditors in Germany (Instituts der Wirtschaftsprüfer in Deutschland e.V. – IDW) on the “Principles of Proper Accounting Using Information Technology” (IDW RS FAIT 1)
6. The IDW statement on accounting from FAIT “Principles of Proper Accounting Using Information Technology” (IDW RS FAIT 3)
7. The IDW testing standard “Audits for the Use of Information Technology” (IDW PS 330)

In order to comply with the German Commercial Code (HGB) and the German Tax Code (AO), IT-supported digital archiving must guarantee the following aspects:

- Every document must be archived in an unchanged state.
No document may become lost on the way to the archive or in the archive itself.
- The ability to promptly retrieve every document using suitable retrieval technologies.
- The retrieved document must be precisely the same document that is being sought.
- It must not be possible to destroy any document during its intended lifetime.
- The ability to display and print every document in exactly the same form that it was created.
- All actions taken in the archive that can cause changes to its organization or structure are to be logged in such a way that it is possible to restore the original state of the archive.
- Electronic archives are to be designed so that a migration to new platforms, storage media, software versions, and components is possible without any loss of data.
- The system must offer the possibility of guaranteeing data security and data protection over the lifetime of the archive in accordance with the relevant legal regulations and operational requirements.
- After the digital archiving process has been completed, the original invoices and receipts may only be destroyed once all of these requirements have been met.