

Declaration of Conformity with German Computerized Accounting Requirements (GoBD)

ELO Digital Office GmbH develops the software solutions ELOoffice, ELOprofessional, and ELOenterprise for enterprise content management [ECM], document management [DMS], archiving, and workflows.

As such, we can provide the following assurances:

The aforementioned software solutions implement and meet legal and tax-related requirements for correct, compliant accounting, above all the principles for properly maintaining and storing records and documents in electronic form and for accessing data (German Computerized Accounting Requirements (GoBD) dated November 28, 2019). When properly configured and implemented as a component of the overall data processing system, they can be operated in full compliance with GoBD.

As a result, the data processing system used can be safeguarded against loss as well as unauthorized changes within the meaning of GoBD. It can also be guaranteed that all information entered for processing can no longer be suppressed, overwritten, changed, falsified, or replaced without this being indicated. Both hardware and software solutions can be used. The software solutions used also allow all changes made to be traced with regard to the reason and scope in an unmodifiable history document. Any data, data sets, and electronic documents subject to recording or retention created or received by the company can also be stored in a manner allowing them to be analyzed automatically in this way. Deletion before the mandatory retention period has lapsed can be monitored and prevented.

Using the software solutions listed above enables use as part of a data processing system compliant with the requirements of GoBD with regard to data security, immutability, retention, automatic analysis, electronic retention and recording, transparency and verifiability, as well as with the regulations on data access.

The readability of data depends on the data media used as the archiving media, and not on the archiving software.

ELO Digital Office GmbH assures for the use of recognized brand-name archiving media that data saved in this manner will also be readable beyond the duration of the retention period as far as it has been filed to ELO in a recognized file format. The lifetime of the respective storage medium is determined based on the warranties provided by the device manufacturer, but significantly exceeds the mandatory retention period.

Due to the variety and varying configuration and combination of the data processing systems used, which are subject to legal regulations, financial authorities cannot make a general statement regarding the compliance of a solution, nor can the component manufacturer provide a global assurance that applies to all other components.

Furthermore, if desired, a separate individual approval process can be implemented in which a neutral consulting and auditing firm verifies GoBD compliance during the course of a project.

This type of approval certificate issued in individual cases attesting to GoBD conformity only applies to the respectively verified installation with all of its components and criteria used at the point of verification (e.g. release versions, updates, permissions and user configuration, parameterization, etc.), and cannot automatically be applied to other installations. Finally, the GoBD explicitly states that this type of attestation is not binding for financial authorities in any way.

As already described above, it is not possible to issue a general preliminary approval certificate or a general preliminary certification (see also GoBD Rz 179 ff).

Regarding the compliance of ELOoffice, ELOprofessional, and ELOenterprise with GoBD, ELO Digital Office GmbH assures the software-based requirements for the implementation of an overall GoBD-compliant data processing solution have been met.