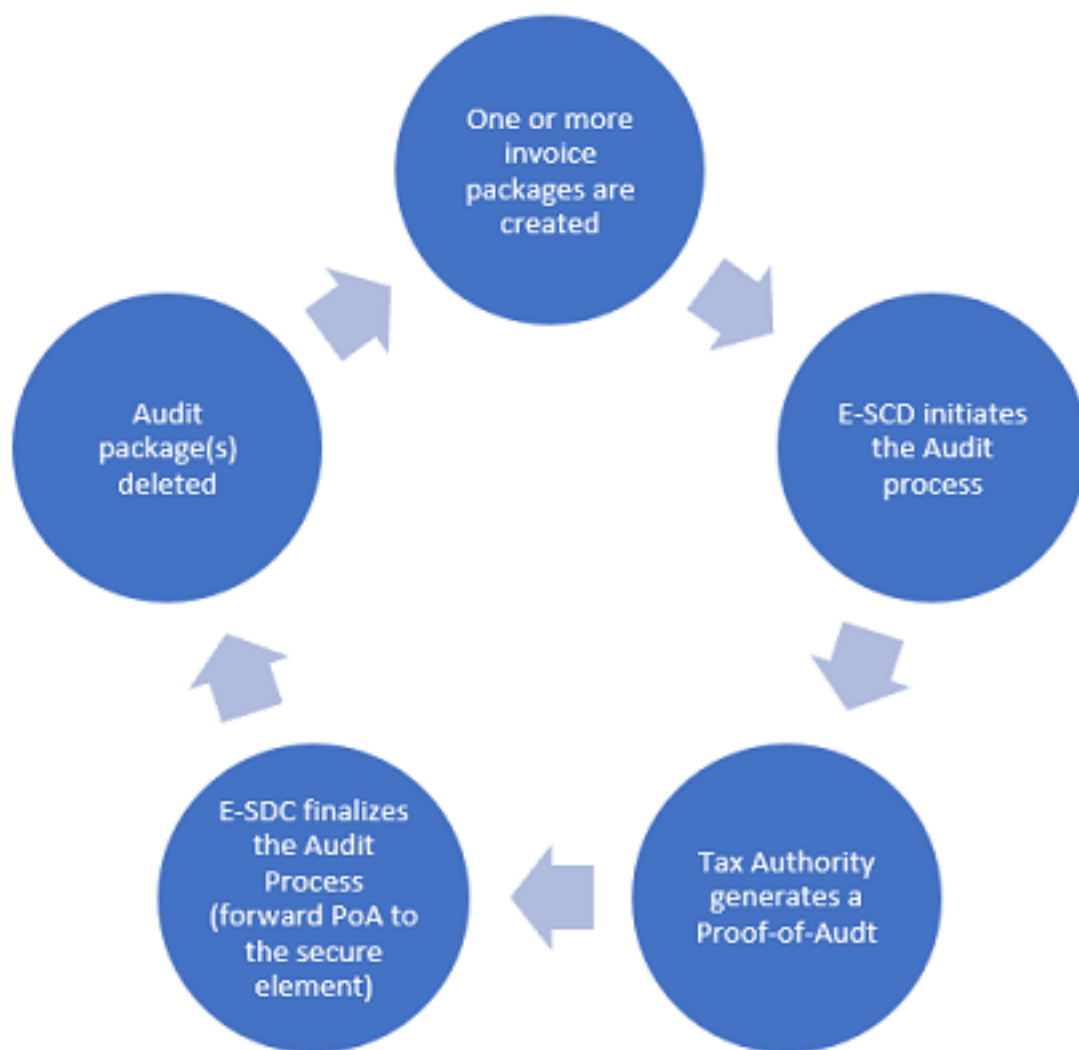


Proof of Audit - POA

Proof-of-Audit is a confirmation from the tax authority system that all the invoices issued with a particular secure element (one taxpayer can have more secure elements) have been stored in its database.

NOTE:

This article describes the default operation mode of the *Proof of Audit Service*. However, upon the Tax Authority's decision, the service can use different strategies for issuing a proof-of-audit. For the currently applicable non-standard issuance strategies, see [Currently Applicable Non-Standard Strategy for Issuing Proof of Audit](#).



A Proof-of-Audit can be issued after each fiscal invoice ([remote audit](#)) or after a group of delayed invoices reaches the database (remote audit facing technical issues or [local audit](#)). It also confirms that the same data entered in the taxpayer's POS was transferred to the tax authority database.

However, not receiving a Proof-of-Audit does not immediately prevent the taxpayer from issuing new fiscal invoices. The taxpayer can continue issuing fiscal invoices without a Proof-of-Audit but there is always a preset limit until when a Proof-of-Audit can be delayed.

This setup forces taxpayers to report regularly.

Even if the internet failure prevents normal invoice transmission to the database, the taxpayer will be informed that the preset limit is approaching. The taxpayer can then perform a local audit in order to obtain a Proof-of-Audit from the tax authority.

Suppose due to the failure of the EFD component, or some other reason, the taxpayer is unable to send data on one or more issued invoices. In that case, the Tax Authority still has the option to issue a Proof-of-Audit if it can determine the tax liability for that secure element.