

Les notes explicatives

La notion de piste d'audit fiable « **Reliable audit trail** »

From invoice to supply	This can be achieved through business controls that provide a reliable audit trail between the invoice and the supply
Authenticity and integrity	The use of business controls creating a reliable audit trail between the invoice and the supply can be used to ensure the authenticity of origin, integrity of content and legibility for all invoices , whether paper or electronic
Modification transformation	In the case where the taxable person has chosen to fulfill the requirement of integrity of the content by using an advanced electronic signature, when converting from one format to another, the change must be recorded in an audit trail.
Other technologies	The three examples of procedures or technologies listed in Directive 2010/45/EU (business controls creating a reliable audit trail, advanced electronic signatures and EDI), should not prevent other technologies or procedures from being used if they meet the conditions of ensuring the authenticity of the origin, the integrity of the content and the legibility of the invoice.
reliable	An audit trail can be described as reliable when the link between supporting documents and processed transactions is easy to follow (through having sufficient detail to link the documents), compliant with stated procedures and reflects the processes that have actually occurred. This can be achieved with for example third party documents e.g. bank statements, documents from the customer or supplier (second party documents) and internal controls e.g. segregation of duties
A set of documents	An example could be a set of different documents such a purchase order, transport documents and the invoice itself with the trace of the matching of those documents or even the mere fact that the three documents actually match.
Traceability	An audit trail includes source documents, processed transactions and references to the link between the two.
Third party	An audit trail can be described as reliable when the link between supporting documents and processed transactions is easy to follow (through having sufficient detail to link the documents), compliant with stated procedures and reflects the processes that have actually occurred. This can be achieved with for example third party documents e.g. bank statements, documents from the customer or supplier (second party documents) and internal controls e.g. segregation of duties.
Mandatory requirements	The Member State may issue guidance to help the taxable person establish a reliable audit trail but this guidance must not include any mandatory requirements.