## Audit

An audit is a process of sequential transferring of <u>audit packages</u> from an <u>SDC</u> to the TIMS system and handling the response generated by the system for the specific taxpayer's <u>secure element</u>.

There are two common scenarios:

- <u>Remote Audit</u>
- Local Audit

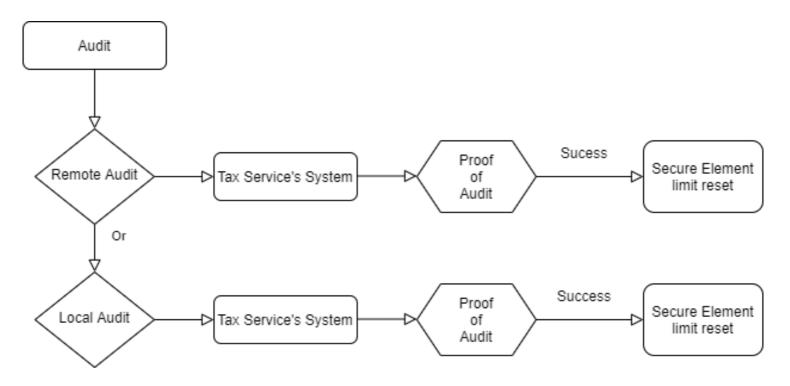
and two specific ones:

- Scanning the QR code on an invoice (performed by customers of tax auditors)
- Secure Element Audit (performed by tax auditors)

	Remote Audit	Local Audit	QR Scan	SE Audit
Audit type	Automatic	On Demand	On demand	On Demand
Data set submitted to TIMS	Full	Full	Subset	Internal data only
Journal and Items	Full	Full	No	No
Security	Full	Full	Full	Full

An audit is always an asynchronous process. Depending on the amount of data and means of communication, it can take from less than a second to a couple of hours.

Once audit is completed, TIMS will generate and deliver a <u>Proof of Audit</u> for a specific <u>Secure Element</u>. If the Proof of Audit is valid, the Secure element will reset the limit imposed during the personalization process.



Audit - Flowchart image description process

## **Read more**

- Local Audit
- <u>Remote Audit</u>
- Audit Request Payload ARP
- Proof of Audit POA