

Is the Submission of Scanned Receipts (versus originals) Considered Appropriate/Auditable by DCAA?

By Kiran Pinto

Yes. According to FAR 4.703(c), “Nothing in this section shall be construed to preclude a contractor from duplicating or storing original records in electronic form unless they contain significant information not shown on the record copy. Original records need not be maintained or produced in an audit if the contractor or subcontractor provides photographic or electronic images of the original records and meets the following requirements:

- (1) The contractor or subcontractor has established procedures to ensure that the imaging process preserves accurate images of the original records, including signatures and other written or graphic images, and that the imaging process is reliable and secure so as to maintain the integrity of the records.
- (2) The contractor or subcontractor maintains an effective indexing system to permit timely and convenient access to the imaged records.
- (3) The contractor or subcontractor retains the original records for a minimum of one year after imaging to permit periodic validation of the imaging systems.”

Link to 4.703(c) <http://farsite.hill.af.mil/reghtml/regs/far2afmcfars/fardfars/far/04.htm>