52.214-26 Audit and Records-Sealed Bidding.

As prescribed in 14.201-7(a)(1), insert the following clause:

Audit and Records-Sealed Bidding (Jun 2020)

(a) As used in this clause, "records" includes books, documents, accounting procedures and practices, and other data, regardless of type and regardless of whether such items are in written form, in the form of computer data, or in any other form.

(b) *Certified cost or pricing data*. If the Contractor has been required to submit *certified cost or pricing data* in connection with the *pricing* of any modification to this contract, the *Contracting Officer*, or an authorized representative of the *Contracting Officer*, in order to evaluate the accuracy, completeness, and currency of the certified *cost or pricing data*, *shall* have the right to examine and audit all of the Contractor's records, including computations and projections, related to-

(1) The proposal for the modification;

(2) The discussions conducted on the proposal(s), including those related to negotiating;

(3) *Pricing* of the modification; or

(4) Performance of the modification.

(c) *Comptroller General*. In the case of *pricing* any modification, the Comptroller General of the *United States*, or an authorized representative, *shall* have the same rights as specified in paragraph (b) of this clause and also the right to interview any current employee regarding such transactions.

(d) *Availability*. The Contractor *shall* make available at its office at all reasonable times the materials described in paragraph (b) of this clause, for examination, audit, or reproduction, until 3 years after final payment under this contract, or for any other period specified in subpart 4.7 of the Federal *Acquisition* Regulation (FAR). FAR subpart 4.7, Contractor Records Retention, in effect on the date of this contract, is incorporated by reference in its entirety and made a part of this contract.

(1) If this contract is completely or partially terminated, the records relating to the work terminated *shall* be made available for 3 years after any resulting final termination settlement.

(2) Records pertaining to appeals under the Disputes clause or to litigation or the settlement of *claims* arising under or relating to the performance of this contract *shall* be made available until disposition of such appeals, litigation, or *claims*.

(e) *Subcontracts.* The Contractor *shall* insert a clause containing all the provisions of this clause, including this paragraph (e), in all subcontracts expected to exceed the threshold for submission of *certified cost or pricing data* in FAR 15.403-4(a)(1) on the date of subcontract award.

(End of clause)

Alternate I (Mar 2009). As prescribed in 14.201-7 (a)(2), substitute the following paragraphs (c) and (e) for paragraphs (c) and (e) of the basic clause:

(c) The Comptroller General of the *United States*, an appropriate Inspector General appointed under

section 3 or 8 G of the Inspector General Act of 1978 (5 U.S.C. App.), or an authorized representative of either of the foregoing officials, *shall* have access to and the right to-

(1) Examine any of the Contractor’s or any subcontractors' records that pertain to, and involve transactions relating to, this contract or a subcontract hereunder; and

(2) Interview any officer or employee regarding such transactions.

(e)(1) Except as provided in paragraph (e)(2), the Contractor *shall* insert a clause containing the provisions of this clause, including this paragraph (e), in all subcontracts.

(2) The authority of the Inspector General under paragraph (c)(2) of this clause does not flow down to subcontracts.

Parent topic: 52.214 [Reserved]