

AUDIT READINESS BRIEF · ELECTRONIC DOCUMENTS

Section 508 Audit Readiness: Electronic Documents

What a formal Section 508 validation covers for PDF, Word, Excel, and PowerPoint deliverables. Aligned with DHS Trusted Tester methodology. Prepared for federal contractors and subcontractors who need to know what a real audit looks at before submitting electronic document deliverables.

READING TIME

12 minutes

AUDIENCE

Federal Contractors

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About this brief

Electronic documents are among the most frequently non-conformant deliverables in federal contracting. This brief explains what a formal audit looks at, so you can prepare before submission.

Simkins & Elgazar is an independent Section 508 compliance validation firm serving federal contractors and subcontractors. Our methodology is aligned with the DHS Trusted Tester conformance test process, the recognized standard for manual accessibility evaluation of federal electronic and information technology deliverables.

- Independent validation authority with no conflict of interest
- DHS Trusted Tester-aligned evaluation methodology
- Fixed-fee, documentation-first engagement model
- Federal contractor and subcontractor focus
- Structurally independent from remediation implementation

IMPORTANT

Electronic documents require deliberate structural tagging that goes well beyond visual formatting. A document that looks correct visually may be entirely inaccessible to assistive technology users. Visual quality is not a proxy for accessibility.

Purpose of this brief

This readiness brief addresses accessibility evaluation considerations specific to electronic documents delivered under federal contract. This includes PDF documents, Word documents, Excel spreadsheets, PowerPoint presentations, and other electronic document formats submitted as contract deliverables. Electronic documents are subject to the same Section 508 requirements as web content. Documents distributed or published electronically must be accessible to individuals using assistive technology, including screen readers, magnification software, and alternative input devices.

This document does not contain procedural test scripts, scoring methodologies, or pass/fail determination criteria. Formal compliance determination requires structured manual evaluation by a certified accessibility professional.

Regulatory and Enforcement Context

Section 508 of the Rehabilitation Act requires that all electronic content produced or procured by federal agencies be accessible. Electronic documents, including reports, deliverables, presentations, and spreadsheets, fall squarely within this mandate when distributed, published, or submitted electronically.

The applicable standard is WCAG 2.0 Level A and AA as incorporated into the Section 508 Standards. Contracting officers and Section 508 coordinators increasingly require that documents meet accessibility standards as a condition of acceptance. Non-conformant document deliverables may be rejected, requiring rework and resubmission.

The visual appearance of a document does not indicate its accessibility. A professionally formatted PDF that lacks structural tags, alternative text, or logical reading order may be completely inaccessible to assistive technology users despite its visual quality.

Evaluation Domains Overview

Electronic document accessibility evaluation addresses structural, semantic, and presentational requirements. The following provides a high-level overview of the primary evaluation areas assessed during formal validation of electronic documents.

2.1 Document structure and tags

Electronic documents must contain a complete tag structure that defines the logical reading order and structural hierarchy of all content. Every element in the document, including headings, paragraphs, lists, tables, images, and form fields, must be tagged with the appropriate structural tag. The tag structure must reflect the logical reading order, not the visual layout order.

- Documents without a tag structure or with an incomplete tag tree
- Tags that do not match the visual structure of the content
- Content that is present visually but absent from the tag tree
- Reading order that does not follow the logical sequence of the content

2.2 Headings and hierarchy

Headings must be tagged with the appropriate heading level and must form a logical hierarchy that reflects the visual heading structure of the document. Heading levels must be nested consistently, and the programmatic heading hierarchy must match the visual importance and organization of the content.

- Headings that are visually styled but not tagged as headings
- Heading levels that do not reflect the logical document hierarchy
- Skipped heading levels that create illogical structural relationships

2.3 Images and non-text content

All meaningful images and non-text content must have text alternatives that convey the same information or purpose. Decorative images must be marked as artifacts so they are ignored by assistive technology. Complex images such as charts, diagrams, and infographics require either detailed alternative text or a supplementary text description.

- Images without alternative text or with non-descriptive alternatives

- Decorative images that are tagged as meaningful content
- Complex charts or diagrams without adequate text equivalents

2.4 Tables

Data tables must identify header cells and associate them correctly with data cells. Table structures must accurately represent the relationships between headers and data. Layout tables, which are used for visual positioning rather than data presentation, must not include header markup.

- Data tables without identified header rows or columns
- Incorrect header-to-data-cell associations in complex tables
- Layout tables that include header tags conveying false structural meaning

2.5 Lists

Content that is visually presented as a list must be tagged with appropriate list markup. Ordered lists, unordered lists, and nested lists must use the correct tag types to convey their structure to assistive technology. Lists formatted using manual numbering or bullet characters without structural tags are not accessible.

- Visual lists created with manual numbering or bullet characters rather than list tags
- Nested lists that do not preserve the correct hierarchical structure

2.6 Links and navigation

Hyperlinks within documents must have descriptive link text that conveys the purpose of the link. URLs used as link text should be supplemented with descriptive text where the URL alone does not convey the destination. Tables of contents and cross-references should be tagged as functional links.

- Links with non-descriptive text such as raw URLs or generic phrases
- Tables of contents that are not tagged as functional navigation links

2.7 Color and contrast

Text must maintain sufficient contrast against its background throughout the document. Color must not be the sole means of conveying information, such as using red text alone to indicate required fields or status. Information conveyed by color must have an additional visual indicator.

- Body text or headings with insufficient contrast against the background
- Status indicators, annotations, or highlights that rely solely on color

2.8 Forms and interactive elements

Documents containing form fields must ensure that each field has a descriptive label that is programmatically associated with the field. Form field instructions, required field indicators, and validation messages must be accessible. Tab order must follow the logical completion sequence.

- Form fields without associated labels or with labels that do not describe the expected input
- Tab order that does not follow the logical sequence of the form

2.9 Language

The primary language of the document must be programmatically identified in the document properties. Any content in a language different from the primary language must be tagged with the appropriate language attribute to ensure correct pronunciation by screen readers.

- Documents without a defined primary language
- Content in a secondary language without language tagging

Observed Failure Patterns

The following patterns represent the most commonly observed accessibility deficiencies in electronic documents submitted under federal contract.

Untagged or improperly tagged documents

The most prevalent deficiency is documents that lack a tag structure entirely or have tag structures generated automatically without manual verification. Auto-generated tags from authoring tools frequently produce incorrect heading levels, misidentified table structures, and reading orders that do not match the visual layout. Documents converted from one format to another commonly lose or corrupt their tag structures.

Image accessibility

Alternative text is frequently missing, consists of file names or generic descriptions, or fails to convey the information the image communicates. Complex visualizations such as organizational charts, flowcharts, and data charts rarely include sufficient text alternatives. Decorative elements such as borders, dividers, and background patterns are frequently tagged as meaningful images.

Table structure

Tables in documents are among the most frequently failing elements. Header rows and columns are not identified, multi-level headers lack explicit associations, and tables used for layout include data table markup. Merged cells and spanning headers create complexity that is rarely addressed in the tag structure.

Reading order and flow

Documents with multi-column layouts, sidebars, callout boxes, headers, and footers frequently have reading orders that do not follow the logical content sequence. Content may be read out of order, repeated, or omitted entirely when consumed by assistive technology. This is particularly common in designed documents created from templates with complex visual layouts.

Document conversion failures

Documents converted from Word to PDF, PowerPoint to PDF, or between other format combinations frequently lose accessibility features in the conversion process. Tag structures, alternative text, form field associations, and language attributes may not transfer correctly. The visual appearance of the converted document may be identical while the underlying accessibility structure is degraded or absent.

Pre-Audit Preparation Considerations

Author at the source

Accessibility should be implemented in the authoring application before conversion to the final delivery format. Applying heading styles, adding alternative text, using table header features, and defining document language in Word, PowerPoint, or Excel before exporting to PDF produces significantly better results than attempting to remediate the final output.

Template validation

Validate document templates for accessibility before distributing them for use. Templates with incorrect heading styles, inaccessible layouts, or missing language settings will propagate defects across every document produced from them.

Automated accessibility checkers

Built-in accessibility checkers in Microsoft Office and Adobe Acrobat identify a subset of common defects but cannot evaluate reading order accuracy, alternative text adequacy, or complex table structure correctness. Automated checker results should be treated as a minimum threshold, not a compliance determination.

Conversion verification

After converting documents to their final format, verify that the tag structure, alternative text, heading hierarchy, table structures, and language settings have been preserved. Conversion is a frequent point of accessibility degradation.

Reading order testing

For documents with complex visual layouts, use the tag structure view in the target application to verify that the reading order follows the logical content sequence. This is particularly important for documents with multi-column layouts, sidebars, pull quotes, and floating elements.

What a Formal Validation Produces

A formal Section 508 compliance validation conducted by Simkins & Elgazar produces structured documentation suitable for submission to prime contractors, contracting officers, and agency Section 508 coordinators.

Structured issue log

Each deficiency is documented with precise page location, affected tag or element, applicable WCAG success criterion, severity classification, and a clear description of the accessibility barrier.

Evidence documentation

Findings are supported by annotated screenshots showing both the visual presentation and the underlying tag structure, along with screen reader output where applicable.

Standards mapping

Each finding is mapped to the applicable WCAG success criterion and Section 508 requirement, ensuring remediation efforts are traceable to the governing technical standards.

Re-test verification

Following remediation, independent re-test verification confirms that identified deficiencies have been resolved without introducing new accessibility barriers.

Formal compliance documentation

The final deliverable package constitutes a formal compliance record suitable for contract deliverable submissions, VPAT/ACR documentation, and agency review.

WHAT NEXT

Get Ahead of the Audit

The fastest way to know where your document deliverables actually stand is to put a sample in front of a qualified manual tester and get the answer. We offer a free accessibility scan for organizations that want an honest, independent read before they submit.

Schedule a Free Accessibility Scan

Send us a representative sample of your electronic document deliverables and we will return a short report with the real findings, prioritized by severity and mapped to Section 508 requirements. No vendor pitch. Just the answer.

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