



# Decision

**Matter of:** IBS Government Services, Inc.

**File:** B-423583

**Date:** August 29, 2025

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Anthony H. Sung, for the protester.

Alexander J. Brittin, Esq., Brittin Law Group, PLLC, for RMA Associates, LLC, the intervenor.

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Christine Martin, Esq., and Tania Calhoun, Esq., Office of the General Counsel, GAO, participated in the preparation of the decision.

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## DIGEST

Protest that the agency unreasonably evaluated the protester's quotation under the technical and management approach factor is denied where the record shows that the agency reasonably evaluated the protester's quotation in accordance with the terms of the solicitation.

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## DECISION

IBS Government Services, Inc., a small business of Potomac, Maryland, protests the issuance of a task order to RMA Associates, LLC, a small business of Arlington, Virginia, under request for quotations (RFQ) No. HHM40225Q0025, issued by the Department of Defense, Defense Intelligence Agency (DIA), for financial audit support services. IBS primarily asserts that the agency unreasonably evaluated its quotation.

We deny the protest.

## BACKGROUND

DIA issued the solicitation on February 20, 2025, pursuant to Federal Acquisition Regulation (FAR) subpart 8.4, to vendors holding General Services Administration (GSA) multiple award schedule (MAS) contracts for special item number (SIN) 541219 – Budget and Financial Management Services. Agency Report (AR), Tab 4, RFQ at 1;

AR, Tab 4, RFQ, amend. 04 at 155<sup>1</sup>; Contracting Officer's Statement (COS) at 2. The RFQ was issued via the GSA e-Buy website as a competitive set-aside for section 8(a) small businesses. RFQ at 1; RFQ, amend. 04 at 155. The contemplated contract is for onsite financial subject matter expertise in the form of audit support services for the Mission Services Office of Logistics & Global Readiness and the Office of the Surgeon General. In particular, the contractor assists with the acquire-to-require (A2R) financial audit process by developing and improving business practices and internal controls to achieve and sustain an unqualified audit opinion for property, plant, and equipment. RFQ, amend. 04, Performance Work Statement (PWS) at 138-139.

The RFQ contemplated the issuance of a fixed-price task order with a 1-year base period, four 1-year option periods, and a possible 6-month extension. RFQ, amend. 04 at 155. Award would be made to the vendor providing the best value, considering price and three non-price factors: (1) security; (2) GSA MAS 8(a) status; and (3) technical and management approach.<sup>2</sup> *Id.* at 162-163. The technical and management approach factor had two subfactors: (1) technical capability, management approach, and staffing; and (2) relevant prior experience. *Id.* at 159-160, 162.

Under the technical and management approach factor, vendors were to provide a plan demonstrating their technical approach to meeting the PWS requirements, and their knowledge and expertise. *Id.* at 159. Under the first subfactor, vendors were to describe their program management plan, and the processes used to identify, screen, select, and hire personnel to meet staffing requirements. *Id.* at 159-160. Under the second subfactor, vendors were to submit up to five similar past performance references, each with a minimum performance duration of one year, and all performed within the last five years. *Id.* at 160. "Similar" was defined as "projects comparable in terms of services performed or level of Contractor responsibility and authority, duration, and dollar value." *Id.* Quotations would be evaluated based on a vendor's understanding of the PWS requirements, their plan for management and management structure, staffing, recruiting, employee retention, and personnel qualifications, and their relevant prior experience. *Id.* at 162. Quotations did not receive ratings under each subfactor but rather were assigned an overall rating of high confidence, some confidence, or low confidence.

Several vendors submitted timely quotations, with relevant ratings as follows:

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<sup>1</sup> Tab 4 includes the original RFQ, as well as all amendments and appendices.

<sup>2</sup> Price and the first two non-price factors are not at issue here.

	Security	GSA MAS 8(a) Status	Technical and Management Approach	Price
<b>Vendor A</b>	PASS	PASS	Some Confidence	\$8,549,971
<b>IBS</b>	PASS	PASS	Some Confidence	\$6,587,315
<b>Vendor B</b>	PASS	PASS	High Confidence	\$8,779,285
<b>RMA</b>	PASS	PASS	High Confidence	\$10,951,506

AR, Tab 12, Best Value Decision Document (BVDD) at 5.

The technical evaluation team (TET) evaluated all quotations and drafted a consensus evaluation report. COS at 3. All vendors were found to possess active security clearances and active GSA MAS 8(a) statuses, and all received “pass” ratings for these two factors. AR, Tab 12, BVDD at 6. All vendors’ prices were determined to be fair and reasonable. *Id.* at 12.

Under the technical and management approach factor, the TET concluded that IBS’s quotation demonstrated a solid approach to meeting the requirements and that IBS would successfully perform the contract with some government intervention. The TET stated that IBS’s quotation had many qualities that increased the government’s confidence in IBS’s ability to perform, and a few qualities that decreased its confidence. AR, Tab 9, IBS - Technical and Management Approach Evaluation at 1. Under the first subfactor, technical capability, management approach, and staffing, the TET noted that IBS’s quotation demonstrated a clear understanding of the technical requirements regarding audit services and provided a comprehensive approach to audit readiness and A2R processes. *Id.* at 3. The TET further noted that IBS’s quotation demonstrated a comprehensive approach to managing staff that emphasized communication, training, and stakeholder engagement. *Id.* at 3-4. However, the TET also noted that IBS failed to demonstrate a plan to retain staff, which made it unclear how IBS would meet staffing needs and lowered the agency’s confidence in IBS’s ability to perform. *Id.* at 4-5.

Under the second subfactor, the TET determined that IBS provided four references that were similar and recent. The TET found that the first reference, in which IBS was a subcontractor, was highly relevant because of the number of full-time employees required, the dollar value per year, the required security clearance, and the work performed that involved A2R processes. *Id.* at 5. The TET noted that IBS’s second reference was also relevant, though it did not include A2R processes. *Id.* The TET noted that the third and fourth references were not relevant. *Id.* at 5-6. The TET further noted that IBS had been a subcontractor on the first, second, and third references, which made it difficult for the TET to determine what level of technical support IBS provided for these references. However, the TET noted that this neither increased nor decreased its confidence in IBS’s ability to perform. *Id.* at 5. The TET concluded overall that it had some confidence that IBS understood the requirements and would successfully perform the contract. *Id.* at 1.

The TET submitted its evaluation report to the contracting officer, acting as the source selection authority (SSA). The SSA concurred with the TET's ratings for each vendor and proceeded to compare the vendors to each other in a best-value tradeoff. AR, Tab 12, BVDD at 5.

The SSA compared IBS's and RMA's quotations under each factor and determined that they were equal under the security and GSA MAS 8(a) status factors. The SSA then compared their quotations under the technical and management approach factor. Under the first subfactor, the SSA noted that both vendors had qualities that increased the government's confidence and both were approximately equal in their technical capabilities and management approaches. AR, Tab 12, BVDD at 10-11. The SSA noted that RMA had one confidence increaser that IBS did not; RMA included a retention plan in its quotation and IBS did not. As a result, the SSA determined that RMA had a significant comparative advantage in its staffing plan. *Id.* at 11.

Under the second subfactor, the SSA noted that IBS had one past performance reference involving A2R services that IBS performed as a subcontractor that was equivalent to one of RMA's references also including A2R services that RMA also performed as a subcontractor. *Id.* The SSA then noted that RMA provided three additional references involving A2R services that RMA performed as a prime contractor, and one additional reference involving A2R services that RMA performed as a subcontractor. *Id.* The SSA concluded that RMA had a significant comparative advantage in its relevant prior experience because of the four additional references including A2R services. *Id.* The SSA determined that the benefits in RMA's quotation in its staffing plan and its relevant prior experience exceeded the benefits in IBS's quotation, and the SSA had less confidence in IBS because its quotation did not include a retention plan. *Id.* at 12.

The SSA then compared Vendor B's and RMA's quotations and determined that their quotations were equal except as under the technical and management approach factor. Under this factor, the SSA determined that RMA had a superior staffing plan and significantly superior prior relevant experience. *Id.* at 9. The SSA concluded that RMA's superior quotation warranted its price premium. *Id.* at 10. After the best-value tradeoff analysis was completed, the SSA concluded that RMA's quotation was the best value to the agency, Vendor B's quotation ranked second best, IBS's ranked third, and Vendor A ranked last. *Id.* at 15. The agency made award to RMA on May 30, and notified IBS the same day. This protest followed.

## DISCUSSION

IBS primarily contends that the agency unreasonably evaluated its quotation under the technical and management approach factor. We have considered IBS's arguments and

find that they do not provide a basis upon which to sustain the protest.<sup>3</sup> We note at the outset that the evaluation of quotations is a matter within the discretion of the procuring agency. *Crittenton Consulting Grp., Inc.*, B-422503, July 10, 2024, 2024 CPD ¶ 162 at 4. Our Office does not independently evaluate quotations; rather, we review the agency's evaluation to ensure that it is consistent with the terms of the solicitation and applicable statutes and regulations. *Id.* A protester's disagreement with the agency's judgment, by itself, is not sufficient to establish that an agency acted unreasonably. *Id.*

## Technical and Management Approach

### Subfactor 1: Technical Capability, Management Approach, and Staffing

IBS asserts that the agency applied an unstated evaluation criterion in its evaluation of the first subfactor by determining that IBS's quotation lacked a retention plan. According to IBS, the RFQ did not require vendors to propose a retention plan. IBS also asserts that, in any case, the agency unreasonably failed to recognize that its staffing plan addressed retention. Comments at 2. The agency responds that the RFQ required vendors to address retention as part of their staffing approach under the first subfactor. MOL at 9. The agency further responds that it reasonably determined that IBS's quotation did not include a retention plan, and while the evaluation recognizes that IBS's quotation contained a commitment to ongoing training and staff development, its quotation otherwise lacks any approach to retention. *Id.* at 10.

The record shows that the RFQ required vendors to address employee retention, and that the agency reasonably determined that IBS's quotation did not address this requirement. Where a protester challenges the evaluation as unfairly utilizing unstated evaluation criteria, our Office will assess whether the solicitation reasonably informs vendors of the basis for the evaluation. *Ventura Corp.*, B-418871, B-418871.2, Oct. 5, 2020, 2020 CPD ¶ 345 at 5-6. In that regard, procuring agencies are not required to list as stated evaluation criteria every area that may be considered; rather, it is sufficient that the areas considered in the evaluation be reasonably related to or encompassed by the stated criteria. *Id.* As cited above, the overall evaluation criteria for the technical and management approach factor specifically stated that quotations would be evaluated in part based on "staffing, recruiting, *employee retention*, [and] personnel qualifications[.]" RFQ at 162 (emphasis added). Therefore, the RFQ's employee retention evaluation criterion reasonably encompassed a requirement for vendors to

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<sup>3</sup> In a supplemental protest, IBS asserted that RMA's proposed labor rates were too high and asked the agency to review them. The protester also asserted that RMA has a potential organizational conflict of interest. Supp. Protest (Protester's Comments on 5-Day Letter) at 2. The agency provided a full response to these arguments in the agency report. Memorandum of Law (MOL) at 14-17; 23-31. The protester did not renew these arguments in its comments or address the agency's response. As a result, we consider these arguments abandoned and will not consider them further. *UltiSat, Inc.*, B-418769.2, B-418769.3, Feb. 26, 2021, 2021 CPD ¶ 110 at 4 n.8.

address employee retention in some way, such as through a plan or approach. Although IBS asserts that its quotation addressed retention, IBS does not cite to or quote any portion of its quotation to support this claim, and our review of the record shows that IBS's quotation does not address employee retention. AR, Tab 5, IBS Quotation Vol. I-IV at 16-50. As a result, this protest ground is denied.

## Subfactor 2: Relevant Prior Experience

IBS next asserts that the agency incorrectly determined that it submitted only one relevant past performance reference, when in fact it submitted four relevant references. Comments at 2. IBS asserts that the agency improperly discounted the remaining three references solely because of its subcontractor status on those three references. *Id.* The agency responds that it did not discount three of IBS's references, but rather in comparing IBS's quotation to RMA's, the agency focused on the only reference that contained experience with A2R as that is extremely relevant to the requirement here for A2R assistance. MOL at 12. The agency explains that it contrasted IBS's one reference including experience with A2R with RMA's five references, all of which included experience with A2R. *Id.*

The record shows that the agency reasonably evaluated IBS's prior experience, and that IBS misstates what is in the record. As detailed above, the agency determined that two of IBS's four references were relevant, not just one. AR, Tab 9, IBS - Technical and Management Approach Evaluation at 1-5. In the BVDD, the SSA highlighted only one of IBS's relevant references because it was the only one that included experience with A2R. The SSA compared this reference to one of RMA's references that also included experience with A2R. AR, Tab 12, BVDD at 11. The SSA then noted that RMA had four additional references that included A2R services, and IBS had none. *Id.* Therefore, the record shows that the agency considered all of IBS's references and this protest ground is denied. *Crittenton, supra* at 4.

## Documentation

IBS's final challenge to the agency's evaluation of its quotation under the technical and management approach factor is that the agency failed to document its findings supporting IBS's rating of some confidence. Protest at 2; Comments at 1. As demonstrated herein, the protester's claims are belied by the record. The record shows that the agency documented its findings regarding IBS's quotation, as well as its comparative analysis between IBS's quotation and RMA's. As cited above, at length, the agency evaluated IBS's quotation under this factor, noting qualities that increased and decreased its confidence. AR, Tab 9, IBS - Technical and Management Approach Evaluation at 1-6. The agency compared these findings to its findings for RMA's quotation under each subfactor and concluded that RMA provided the better value. AR, Tab 12, BVDD at 9-12. IBS does not address any of these findings or statements. Therefore this protest ground is denied.

## Case Citations

After the record closed, the intervenor asked our Office to dismiss the protest, contending that the protester's pleadings included citations to nonexistent GAO decisions and misquoted existing decisions. Intervenor's Req. for Dismissal at 2. The intervenor cited to our recent decision in *Raven Investigations & Security Consulting, LLC*, B-423447, May 7, 2025, 2025 CPD ¶ 112, in which we stated that our Office reserves the right to dismiss any protest and impose sanctions against a protester where the protester's actions undermine the integrity and effectiveness of our process. Actions that undermine the integrity and effectiveness of our process include citations to nonexistent decisions and citations to real decisions that do not support the proposition for which they are cited. *Raven Investigations & Security Consulting, LLC*, B-423447, May 7, 2025, 2025 CPD ¶ 112 at 4. In *Raven*, we explained that using artificial intelligence (AI) programs to draft legal briefs can result in citations to nonexistent decisions. *Id.*

We asked the protester to produce copies of three GAO decisions it cited after we conducted our own review and we could not locate them. Notice Regarding Cases Cited By the Protester and Additional Pleadings at 1. The protester responded that the citations made to the decisions at issue were errors but were done in good faith, with no intent to mislead GAO. The protester provided three new citations to existing decisions that it claims are the ones it intended to cite. Protester's Resp. to Notice at 1-2.

Parties appearing before our Office, including those proceeding without counsel, as the protester here, have an obligation to accurately summarize factual or legal assertions, including cited decisions. *BioneX, LLC*, B-423630, July 25, 2025, 2025 CPD ¶ 164 at 3 n.2; *Wright Brothers Aero, Inc.*, B-423326.2, July 7, 2025, 2025 CPD ¶ 154 at 5-6 n.3. As we recently observed in *Raven*, *BioneX*, and *Wright*, parties must take particular care when preparing their protest submissions to ensure the accuracy of information presented. Such reasonable measures include, for example, reviewing decisions cited in electronic sources before presenting them to our Office. Full text copies of GAO decisions are publicly available for review on GAO's website, at [www.gao.gov](http://www.gao.gov). As stated above, our Office necessarily reserves an inherent right to dismiss any protest where a protester's actions undermine the integrity and effectiveness of our process. *Raven*, *supra*. Here, because we deny this protest, we do not exercise our right to dismiss this protest or impose other sanctions. The protester is advised, however, that the future submission of filings to our Office with citations to nonexistent authority may, after a review of the totality of the circumstances, result in the imposition of sanctions. *BioneX*, *supra*.

The protest is denied.

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General Counsel