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Decision

Matter of: Ernst & Young, LLP

File: B-423491.2

Date: September 26, 2025

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Wade L. Brown, Esq., Kristen L. Smulovitz, Esq., and Toi M. Mason, Esq., Department of the Army, for the agency.
Raymond Richards, Esq., and John Sorrenti, Esq., Office of the General Counsel, GAO, participated in the preparation of the decision.

DIGEST

1. Protest challenging the scope of corrective action is denied where the corrective action reasonably allows for limited proposal revisions to address unavailable key personnel.
 2. Protest challenging the agency's decision not to amend the solicitation to address alleged material changes in the agency's needs is dismissed as untimely.
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DECISION

Ernst & Young, LLP (EY), of New York, New York, protests the scope of corrective action taken by the Department of the Army, Army Materiel Command, following EY's prior protest of the Army's award of a contract to Guidehouse Inc., of McLean, Virginia, under request for proposals (RFP) No. W91CRB-21-R-0049, for support of the Army Financial Improvement (AFI) program. EY argues that the corrective action is unreasonable, and that a solicitation amendment is required because the Army's needs have materially changed since issuing the solicitation.

We deny the protest in part and dismiss it in part.

BACKGROUND

On August 27, 2024, the Army issued the RFP under the procedures of Federal Acquisition parts 12 and 15, seeking proposals for support of the AFI program. Agency Report (AR), Tab 5, RFP at 1, 7, 128, 130. The Army requires an organization with expertise in accounting, auditing solutions, and change management support to assist in achieving an unmodified audit opinion of the Army's financial statements. *Id.* at 7. The RFP contemplated the award of an indefinite-delivery, indefinite-quantity (IDIQ) contract with a maximum value of \$249,999,999 and a 3-year ordering period, where orders would be issued on time-and-materials and fixed-price bases. *Id.* at 1-3, 7-10.

Award would be made on a best-value tradeoff basis considering technical, past performance, small business participation, and cost/price factors. *Id.* at 144. Relevant to the instant protest, the RFP identified key personnel positions and minimum requirements and qualifications for each position to be evaluated under the technical factor. *Id.* at 11-13, 135, 145.

The agency received three proposals by the submission deadline of October 8, 2024, including proposals from EY and Guidehouse.¹ Combined Contracting Officer's Statement and Memorandum of Law (COS/MOL) at 4. On April 7, 2025, the Army selected Guidehouse for award. *Id.* EY then received a debriefing. *Id.*

On April 25, EY filed a protest with our Office arguing that the agency's evaluation of proposals was unreasonable, certain of Guidehouse's proposed key personnel became unavailable prior to award of the contract, and Guidehouse had an unmitigable organizational conflict of interest (OCI). AR, Tab 7, First Protest at 22-79. On May 22, the Army filed a notice of corrective action stating that it would reevaluate proposals, make a new award decision, and "take whatever additional corrective action measures are deemed appropriate[.]" AR, Tab 8, Notice of Corrective Action at 1-2. On May 27, based on the agency's proposed corrective action, our Office dismissed the protest as academic. *Ernst & Young, LLP*, B-423491, May 27, 2025 (unpublished decision).

On June 2, after EY's protest was dismissed, Guidehouse informed the Army that on May 30, a key person it previously proposed had become unavailable. AR, Tab 9, Email from Guidehouse to Army at 1. The Army subsequently decided to open discussions allowing offerors to substitute unavailable key personnel. AR, Tab 10, Memorandum for Record (MFR) at 2.

On June 16, the Army issued discussions letters to EY and Guidehouse. COS/MOL at 6. Both offerors were asked to confirm the availability of their proposed key personnel and were told that if all key personnel remain available, no proposal revisions would be permitted. AR, Tab 11, EY Discussions Letter at 1; AR, Tab 12, Guidehouse

¹ The record does not include information on the agency's evaluation of the third offeror or whether the third offeror is still involved in the competition.

Discussions Letter at 1 (same language). If any key personnel had become unavailable, the offerors were permitted to substitute those individuals and revise aspects of their technical and cost/price volumes, in accordance with certain limitations established by the discussions letter. *Id.* Final proposal revisions were due by June 23. *Id.* On June 20, EY filed the instant protest with our Office.

DISCUSSION

EY raises two primary challenges. First, the protester challenges the scope of the Army's corrective action as unreasonable. Second, the protester contends that a solicitation amendment is required because the Army's needs have materially changed since the time the solicitation was issued. As discussed below, we deny the first primary challenge and dismiss the second as untimely.²

An agency's discretion when taking corrective action extends to the scope of proposal revisions. *Peraton Inc.*, B-416916.8 *et al.*, Aug. 3, 2020, 2020 CPD ¶ 248 at 5-6; *ActioNet, Inc.*, *supra* at 4. As a general matter, offerors in response to discussions may revise any aspect of their proposals as they see fit, including portions which were not subject to discussions; an agency, in conducting discussions to implement corrective action, may, however, reasonably limit the scope of revisions. *ActioNet, Inc.*, *supra* at 4.

Where, like here, an agency's proposed corrective action does not include amending the solicitation, we will not disturb an agency's decision to restrict proposal revisions so long as it is reasonable in nature and remedies an established or suspected procurement impropriety. *DevTech Sys., Inc.*, B-418273.3, B-418273.4, Dec. 22, 2020, 2021 CPD ¶ 2 at 9; *ActioNet, Inc.*, *supra* at 6-7; *Consolidated Eng'g Servs., Inc.*, B-293864.2, Oct. 25, 2004, 2004 CPD ¶ 214 at 3-4. In reviewing the reasonableness of an agency's restrictions on the extent of discussions to implement corrective action, we consider whether the discussions and permitted revisions in response to discussions

² EY raises other collateral arguments. While our decision does not discuss each argument raised, we have reviewed them all and find no basis to sustain the protest. For example, EY argues that the agency has engaged in unequal discussions. Protest at 26-27; Comments at 18-19. The premise of EY's argument is that, based on Guidehouse's alleged recruitment of "a number of" EY's key personnel, Guidehouse must have lost access to numerous key personnel while EY lost access to, at most, one individual, and thus, based on the Army's corrective action allowing key personnel substitution only where a key person has become unavailable, Guidehouse will be permitted to make more proposal revisions than EY. Protest at 26. We reject this argument. Each offeror was provided with an identical opportunity to make proposal revisions if they lost access to proposed key personnel. Thus, EY fails to demonstrate unequal discussions. See e.g., *ActioNet, Inc.*, B-416557.4, Feb. 27, 2019, 2019 CPD ¶ 97 at 5 (opportunity for all offerors to update key personnel was not unequal discussions). As an additional note, the record reflects that Guidehouse and EY each made a single key personnel substitution. COS/MOL at 17.

are expected to have a material impact on other areas of the offeror's proposal. *Castro & Co., LLC*, B-415508.4, Feb. 13, 2018, 2018 CPD ¶ 74 at 3-4; *Deloitte Consulting, LLP*, B-412125.6, Nov. 28, 2016, 2016 CPD ¶ 355 at 8-9.

The Scope of Corrective Action is Reasonable

As discussed above, the instant protest challenges the scope of corrective action taken in response to EY's prior protest, which challenged the evaluation of proposals and the award decision. The prior protest was dismissed as academic after the agency proposed to reevaluate proposals and make a new award decision. After the initial protest was dismissed, Guidehouse informed the agency that it had lost access to a key person. AR, Tab 9, Email from Guidehouse to Army at 1. Subsequently, the Army decided to open discussions allowing offerors to substitute unavailable key personnel and to make corresponding proposal revisions, subject to certain limitations. AR, Tab 10, MFR ¶ 4.

The relevant language from the discussions letters issued to the offerors is as follows:

If any of [the offeror's] proposed key personnel are unavailable, the Government will permit [the offeror] to conform the portions of its proposal that refer to key personnel whom it is no longer proposing, subject to the following limitations:

- [Offeror] may revise aspects of Volume 2: Technical that are **materially impacted** by the substitution of key personnel.
- [Offeror] may revise aspects of Volume 5: Cost/Price to (1) replace the names of unavailable key personnel with substituted key personnel, if applicable (in order to prevent the submission of facially inconsistent proposals); (2) revise key personnel labor price (if applicable); (3) revise transition-in price (if applicable); and (4) revise the total proposed contract price (if applicable).

AR, Tab 11, EY Discussions Letter at 1; see *also* AR, Tab 12, Guidehouse Discussions Letter (same language). EY takes issue with these limitations. Below, we first explain that the Army's decision to permit limited proposal revisions in corrective action (rather than allowing for revisions to any part of the proposals) is reasonable, then we discuss the parties' dispute over the extent of the allowable proposal revisions and ultimately conclude that the scope of corrective action is reasonable.

EY challenges the scope of the Army's corrective action. As noted above, we dismissed the prior protest as academic on May 27, following the Army's notice of corrective action stating that it would reevaluate proposals and make a new award decision. The record establishes that the unavailability of key personnel issue (the agency's basis for allowing limited proposal revisions) arose after the first protest was dismissed and is being addressed as part of the Army's corrective action.

EY contends that as a general matter, offerors in response to discussions may revise any aspect of their proposals as they see fit. Comments at 6. EY also acknowledges, however, that an agency, in conducting discussions to implement corrective action, may reasonably limit the scope of proposal revisions. *Id.* EY argues that under the facts here, the Army could not limit proposal revisions and had to allow wholesale proposal revisions because the Army's discussions were not tied to the agency's reason for taking corrective action. *Id.* at 5. In other words, EY avers that the Army's decision to open discussions to allow only key personnel substitution was not made to implement corrective action; therefore, the Army may not limit proposal revisions and instead must allow offerors to revise any aspect of their proposals pursuant to the general rule. *Id.* at 6-10.

To reiterate: where, like here, an agency's proposed corrective action does not include amending the solicitation, the agency may restrict proposal revisions in corrective action so long as the restriction is reasonable in nature and remedies an established or suspected procurement impropriety. *ActionNet, Inc., supra* at 6. Therefore, we must consider whether the Army's restriction on proposal revisions was reasonable in nature and remedied an established or suspected procurement impropriety. *Id.*; *DevTech Sys., Inc., supra*; *Consolidated Eng'g Servs., Inc., supra*.

We begin by looking at the basis for the agency's corrective action. In the first protest, EY challenged the evaluation of proposals as inconsistent with the terms of the solicitation and alleged that Guidehouse lost access to key personnel prior to award and had an impermissible OCI. AR, Tab 7, First Protest at 1-5. In response, the Army notified our Office that it was taking corrective action and that it planned to reevaluate proposals, make a new award decision, and take any other corrective action deemed appropriate during the implementation of corrective action. AR, Tab 8, Notice of Corrective Action at 2.

After the prior protest was dismissed as academic, Guidehouse informed the agency that one of its proposed key personnel was no longer available. As a result, the Army elected to open discussions permitting offerors to amend their proposals to substitute any key personnel that had become unavailable. *E.g., YWCA of Greater Los Angeles, B-414596 et al.*, July 24, 2017, 2017 CPD ¶ 245 at 4 (where an offeror informs the agency that a key person has become unavailable, the agency may evaluate the proposal as submitted or open discussions to permit the offeror to amend its proposal). This election was implemented during corrective action, which already included reevaluating proposals and making a new award decision.

On these facts, we find the Army's decision reasonable. During corrective action, an agency may remedy any established or suspected procurement impropriety with reasonably limited proposal revisions. *ActionNet, Inc., supra* at 2-3, 6-7 (key personnel unavailability arose during corrective action period and the agency reasonably remedied that impropriety by allowing limited proposal revisions). Contrary to EY's assertion, a valid basis for limiting proposal revisions in corrective action need not be an issue

prompting corrective action; the basis may arise during the corrective action period as well. *Id.* at 6-7.

Here, while the issue of key personnel unavailability was not the basis for taking corrective action, with the passage of time due to EY's protest, it arose when the agency was still implementing its corrective action. Thus, along with the original basis for taking corrective action, there was a new issue to remedy, unavailable key personnel, which the agency elected to remedy *via* holding limited discussions. Moreover, the agency stated that its corrective action could include additional measures it deemed appropriate; opening discussions to allow offerors to substitute key personnel that had become unavailable is one such measure, with both EY and Guidehouse making a substitution. Accordingly, we find the agency's approach to discussions and proposal revisions to be reasonable. *Id.*

Next, EY argues that even if the Army's corrective action is found reasonable, the extent of allowable proposal revisions as established by the discussions letter is unreasonably limited. Protest at 20-26; Comments at 10-16. The gravamen of this challenge is that due to the importance of key personnel to the instant requirement, limiting proposal revisions as the Army has done unreasonably constrained EY's ability to address the areas of its proposal affected by substituting a key person. Protest at 21-26; Comments at 10-16. As discussed below, this challenge presents an issue of solicitation interpretation where the parties disagree over the extent of allowable proposal revisions as established by the discussions letter.

Because the discussions letter invited offerors to submit revised proposals in accordance with certain instructions, our analysis treats the letter as though it were solicitation language. See e.g., *Skyline Ultd, Inc.*, B-416028, B-416028.2, May 22, 2018, 2018 CPD ¶ 192 at 3-4, 7 (updated instructions to offerors submitted *via* evaluation notices). Where a protester and agency disagree over the meaning of solicitation language, we start by examining the plain language of the solicitation, and we will resolve the matter by reading the solicitation as a whole and in a manner that gives effect to all of its provisions. *Peraton Inc.*, B-422585 *et al.*, Aug. 16, 2024, 2024 CPD ¶ 173 at 14 (*Peraton 2024*); *Federal Working Grp., Inc.*, B-422251.7, Sept. 10, 2024, 2024 CPD ¶ 218 at 7 (reviewing discussions instructions as relevant to solicitation interpretation); *Harrington, Moran, Barksdale, Inc.*, B-401934.2, B-401934.3, Sept. 10, 2010, 2010 CPD ¶ 231 at 5 (same). To be reasonable, and therefore valid, an interpretation must be consistent with such a reading. *Peraton 2024, supra*.

EY argues that the discussions letter unreasonably restricted proposal revisions to areas of its proposal that specifically mentioned a substituted key person. Protest at 23-24; Comments at 12. EY bases this argument on the language in the discussions letter stating that EY will be allowed to "conform the portions of its proposal that refer to key personnel whom it is no longer proposing, subject to . . . limitations[.]" See AR, Tab 11, EY Discussions Letter at 1. In other words, EY believes that it was limited to revising only those parts of its proposal that expressly mentioned a replaced key person and that if it amended an area of its proposal that did not expressly mention a replaced

key person, it would run afoul of the discussions letter and risk elimination from the competition.

EY explains that substituting a key person would materially impact its approach in ways requiring revisions “beyond areas of the proposal that specifically mention the replaced key personnel[.]” Protest at 25. For example, the protester states that unless the substitute individual has:

materially similar experience and skills as the replaced individual, EY will have to delete proposal references that tout the experience of replaced key personnel, without the ability to similarly highlight the attributes of its substitute key personnel in other areas of its technical proposal or highlight some other (non-key personnel) advantage where it deleted a key personnel proposal reference.

Id. at 24. The protester contends that the agency should not have limited technical and cost/price revisions at all, “and certainly not as the Agency has done.” *Id.* at 23.

The Army responds that the protest is based upon “a figment of the Protester’s imagination.” COS/MOL at 11. According to the Army, EY is misstating the discussions letter. *Id.* In this regard, the Army contends that the discussions letter did not limit proposal revisions to areas of a proposal that specifically mentioned a replaced key person. *Id.* Rather, according to the Army, the discussions letter allowed offerors to conform their proposals to account for substitute key personnel and permitted proposal revisions to the areas of technical and cost/price volumes that were materially impacted due to the substitution. *Id.* Furthermore, the Army expressly confirms that if EY substituted a key person and the substitution “materially impacted their Technical approach and/or Cost proposal . . . EY could have made additional proposal revisions to Technical and Cost.” *Id.* (emphasis omitted).

Based on our review of the discussions letter, we find that the Army offers the only reasonable interpretation. Reading the relevant language as a whole and in a way that gives effect to all provisions, we conclude that the discussions letter permitted all offerors to substitute any unavailable key personnel, and allowed revisions to technical volumes to account for material impacts of substitutions and specifically listed allowable revisions to the cost/price volumes, regardless of whether the affected aspects of the technical and cost/price volumes specifically mentioned the replaced individuals. AR, Tab 11, EY Discussions Letter at 1. EY offers an unreasonable reading of the relevant language and we discuss our analysis more below.

As a starting point, the discussions letter states that if any “proposed key personnel are unavailable, the Government will permit [the offeror] to conform the portions of its proposal that refer to key personnel whom it is no longer proposing,” subject to two defined limitations. *Id.* By stating that an offeror may conform the portions of its proposal that refer to the substituted individuals, the Army established its baseline restriction on proposal revisions. That is, an offeror was allowed to revise its proposal

to remove references to unavailable key personnel and add references to substitute personnel (*i.e.*, conform its proposal).

Next, the Army established two defined limitations on the extent of proposal revisions flowing from any substitution. First, the discussions letter limited revisions of the technical volume to aspects “**materially impacted** by the substitution of key personnel.” *Id.* In our view, this means that any aspect of the technical volume materially affected by a key personnel substitution, regardless of whether that aspect expressly mentioned the substituted individual, could have been revised. Likewise, under the cost/price volume, the discussions letter limited revisions to aspects of the cost/price volume dealing with the names of affected personnel, affected labor prices, affected transition-in prices, and the total proposed contract price. *Id.* This means that those aspects of the cost/price volume could have been revised, regardless of whether the substituted individual was specifically mentioned, so long as those aspects were affected by the substitution.

Taken together, the Army’s discussions letter: (1) allowed offerors to remove references to unavailable individuals and conform the proposal with references to new individuals; and (2) allowed offerors to account for the likely ripple effects caused by key personnel substitutions by allowing proposal revisions to materially affected aspects of the technical and cost/price volumes. Such a conclusion allows the discussions letter to be read as a whole and in a manner that gives effect to each provision.

We find EY’s proffered interpretation of the discussions letter unreasonable because it reads certain language in a vacuum and disregards other language. Specifically, EY reads the first portion of the relevant language--referring to conforming those portions of the proposal that refer to a key person no longer proposed--without placing it within the context of the whole letter. If, as EY argues, the letter limited revisions to aspects of proposals specifically mentioning unavailable individuals, there would be no need for the two specific limitations included later in the letter. For example, there would be no need to inform offerors that they could revise aspects of their technical volumes that were materially impacted by key personnel substitution because the limitation would be superfluous to the alleged limitation on proposal revisions to aspects of proposals specifically mentioning unavailable individuals. In other words, the two specific limitations would become surplusage. Such a conclusion does not give effect to each provision of the letter and is thus not reasonable.³

³ In its comments on the agency report, EY argues that the discussions letter is ambiguous. Comments at 13 n.4. Ambiguity is defined as two or more *reasonable* interpretations of the relevant language. See *Perimeter Security Partners, LLC*, B-422666.4, Mar. 11, 2025, 2025 CPD ¶ 72 at 5-6. Because EY’s alternative interpretation is not reasonable, we reject EY’s argument that the language is ambiguous.

As stated above, in reviewing the reasonableness of an agency's restrictions on the extent of discussions to implement corrective action, we consider whether the discussions and permitted revisions in response to discussions are expected to have a material impact on other areas of the offeror's proposal. *Castro & Co., LLC, supra*; *Deloitte Consulting, LLP, supra*. Here, the Army recognized that substituting key personnel could have a material impact on other areas of offerors' proposals and has permitted limited proposal revisions to materially affected aspects of the technical and cost/price volumes. This is reasonable.

In conclusion, we find that the Army's decision to permit limited proposal revisions, as opposed to wholesale proposal revisions, was reasonable. Further, we find that the extent of allowable proposal revisions as established by the discussions letter was also reasonable. Accordingly, we deny the protest ground.

Remaining Protest Grounds are Untimely

EY also argues that the Army is required to amend the solicitation for two reasons.⁴ As discussed below, we find these remaining grounds untimely because they were not raised within 10 days of when the alleged solicitation improprieties were known or should have been known.

As a general matter, when a protester challenges an agency's failure to amend a solicitation based on the agency's changed requirements, such a protest is analogous to a challenge to the terms of a solicitation. *Peraton Inc.*, B-416916.11, Feb. 8, 2021, 2021 CPD ¶ 241 at 4-5 (*Peraton V*); see, e.g., *Northrop Grumman Info. Tech., Inc.*, B-400134.10, Aug. 18, 2009, 2009 CPD ¶ 167 at 10; *Domain Name Alliance Registry*, B-310803.2, Aug. 18, 2008, 2008 CPD ¶ 168 at 7-8. With respect to the timeliness of challenges to the terms of a solicitation, our regulations provide, in relevant part, as follows:

In procurements where proposals are requested, alleged improprieties which do not exist in the initial solicitation but which are subsequently incorporated into the solicitation must be protested not later than the next closing time for receipt of proposals following the incorporation. If no closing time has been established, or if no further submissions are anticipated, any alleged solicitation improprieties must be protested within 10 days of when the alleged impropriety was known or should have been known.

4 C.F.R. § 21.2(a)(1).

⁴ The protester voluntarily withdrew an aspect of this challenge involving a requirement that the AFI contractor establish an auditable fund balance with treasury reconciliation business process. Resp. to Reqs. for Dismissal at 14 n.3.

This provision of our regulations was revised in 2018 to harmonize our timeliness rules, and to explain which rule applied in situations when a solicitation impropriety becomes apparent after proposals have been submitted, but where there is no established closing time or no opportunity to submit revised proposals. *Computer World Services Corporation*, B-418287.3, June 29, 2020, 2020 CPD 204 at 3-4. As we explained in the comments that were included with the revision to our regulations “the revision advances the principle that allegations of solicitation improprieties should be resolved as early as possible in the procurement process in order to promote fairness and efficiency.” 83 Fed. Reg. 13,817, 13,819 (Apr. 2, 2018).

EY argues that the Army’s needs have materially changed because the “new Administration” allegedly accelerated performance of the contemplated contract. Protest at 27-28; Comments at 25-26. According to the protester, the solicitation required a clean audit opinion by fiscal year 2028; however, EY alleges that “in May 2025” the new administration required the Army to “receive an unmodified or modified audit opinion on the [fiscal year] 2026 financial statements” which represented a “significant, aggressive change and schedule acceleration.” Protest at 28. EY claims that the change in target dates represents a material change and thus a solicitation amendment is required to reflect the current requirement. *Id.*

EY also contends that certain tasks in the instant solicitation are complete and therefore the solicitation need to be amended to reflect the completed tasks. Protest at 28-29; Comments at 30-31. Specifically, EY avers that it has completed--as an incumbent contractor--the requirement to demonstrate an approach to validate the existence and completion, and valuation of Department of Defense general equipment, real property, and Army operating material and supplies. Protest at 28-29 (see RFP at 134 (item H)). According to EY, it “completed the valuation of General Equipment in 2025, the Army submitted the Real Property population to the Independent Public Accountant in January 2025, and the Army expects completion of the Operating Materials & Supplies Weighted Average Cost (WAC) methodology by 30 June 2025.” *Id.*

Guidehouse and the Army request dismissal of these challenges, arguing that they are untimely.⁵ Guidehouse Req. for Dismissal at 2-4; Army Req. for Dismissal at 4-7. According to Guidehouse, EY’s allegations are untimely because they were raised more than 10 days after EY knew or should have known of the bases for protest. Guidehouse Req. for Dismissal at 2. In support of its request, Guidehouse cites our decision in *Peraton V*, for the proposition that in scenarios when no closing time is set for receipt of proposals or if no further submissions are anticipated, any alleged solicitation improprieties must be protested within 10 days of when the alleged impropriety was

⁵ Guidehouse filed a request for dismissal on July 1. Guidehouse Req. for Dismissal at 1. On July 2, the Army stated that it “fully supports Guidehouse’s request in its entirety” and offered additional rationale to support dismissal of the protest grounds. Army Req. for Dismissal at 1.

known or should have been known. Guidehouse Req. for Dismissal at 3 (citing *Peraton V*, which discusses the application of our timeliness rule at 4 C.F.R. § 21.2(a)(1)).

As argued by the intervenor, EY's argument concerning the acceleration of the audit schedule that allegedly occurred in "May 2025" is untimely on its face. Guidehouse argues that even if May 2025 means the last business day of the month, EY's June 20 protest would be untimely because it was filed more than 10 days after that date. *Id.*

The intervenor also attacks the protest ground involving allegedly completed tasks. *Id.* at 4. Guidehouse notes that EY's protest does not include any specific dates about when the basis of protest was learned. *Id.* The intervenor further notes that the record demonstrates EY learned at least a portion of its basis as early as January of this year. *Id.* Finally, the intervenor argues that EY either knew or should have known of these completed tasks through its work on the incumbent contract and that this knowledge can be attributed to EY as early as January. *See id.*

EY defends both allegations of material change as timely filed on June 20. Countering the intervenor's argument that timeliness should be measured from the specific dates EY learned the bases of protest, EY contends that timeliness should be measured from June 16, the date it learned that the Army's implemented corrective action did not include a solicitation amendment addressing these alleged changes in requirements. Resp. to Reqs. for Dismissal at 14.

Specifically addressing the allegation of material change through an accelerated audit schedule requirement, EY maintains that it could not have filed its protest in May of 2025 because:

no live Solicitation existed at that point. Instead, the Agency had awarded the contract to Guidehouse. The Solicitation and competition did not revive until the Agency took corrective action. Any assertion that "changed requirements" necessitate a solicitation amendment has as its predicate that an agency is soliciting needs under an open solicitation that does not describe its actual requirements. A change in needs that occurs after award does not require a solicitation amendment. It is a contract change, a matter of contract administration not subject to protest.

Id. at 15 (emphasis omitted).

Further, EY contends that any protest of the alleged material changes filed between May 22 (corrective action filed) and June 16 (discussions notices issued) would have been premature. *See id.* at 16, 19. EY highlights language in the corrective action notice reserving the Army's right to take "whatever additional corrective action measures are deemed appropriate[.]" *Id.* at 16. According to EY, until the Army acted under this broad reservation of rights, *any protest* would have been premature because that protest would represent mere anticipation of adverse action rather than a challenge to concrete action. *Id.* ("the Agency (under its broad reservation) could have cancelled

the Solicitation, amended the Solicitation, held discussions . . .”). As discussed below, we dismiss these challenges as untimely.

Addressing first the challenge of material change through an accelerated audit schedule requirement, we agree with the intervenor that this protest ground is untimely on its face because it was not filed within 10 days of the protester learning the basis of protest. 4 C.F.R. § 21.2(a)(1). In this regard, EY challenges the Army’s decision not to amend the solicitation based on an alleged changed requirement. This protest ground is analogous to a challenge to the terms of the solicitation. *Peraton V, supra* at 4. During the month of May--when EY learned the basis of protest--proposals had been submitted and no further submissions were anticipated nor was any closing date for the submission of revised proposals set. Therefore, to timely protest the decision not to amend the solicitation based on an alleged changed requirement, EY needed to file a protest within 10 days of learning its basis. Even if we consider the last day of May, May 31, as the date EY learned its basis, the June 20 protest--filed more than 10 days after May 31--would be untimely. 4 C.F.R. § 21.2(a)(1); see e.g., *Peraton V, supra* at 5-6. Accordingly, we dismiss the protest ground as untimely.⁶ 4 C.F.R. § 21.2(a)(1).

Likewise, we dismiss as untimely EY’s challenge that the solicitation requires amendment due to allegedly completed tasks. See Protest at 28-29; Comments at 30-34 (arguing that EY had already completed valuation methodologies for general equipment, real property, and operating materials and supplies). Here, EY is protesting the Army’s decision not to amend the solicitation based on allegedly changed requirements arising after proposals were submitted and when no closing time for receipt of revised proposals had been established. On these facts, EY was required to file its protest within 10 days of learning its basis of protest. 4 C.F.R. § 21.2(a)(1).

Salient here, EY never specifically states when it learned that tasks had been completed (and therefore would not be required to be performed under the new contract). Rather, EY vaguely states that the EY team “completed the valuation of General Equipment in 2025, the Army submitted the Real Property population to the Independent Public Accountant in January 2025, and the Army expects completion of the Operating Materials & Supplies Weighted Average Cost (WAC) methodology by June 30, 2025.” Protest at 28-29 (citing requirements from RFP at 134, item H); see

⁶ As noted above, EY asserts that it could not file this challenge when it learned of the accelerated requirement because at that time, Guidehouse was the awardee and thus there was no live solicitation to challenge, there was only a contract to be modified. Resp. to Reqs. for Dismissal at 15-17. We find EY’s position antithetical to the principle that allegations of solicitation improprieties be resolved as early as possible. We do not condone holding a solicitation challenge in reserve until the agency announced a corrective action contrary to EY’s preferences. If EY had another reason to challenge Guidehouse’s award--e.g., that the award was based on the evaluation of proposals responding to requirements that had materially changed--EY should have brought that challenge during its initial protest.

a/so Comments at 30; Resp. to Reqs. for Dismissal, exh. 1, Decl. ¶¶ 14-16 (declaration of an EY employee on the allegedly completed tasks). In other words, EY merely states that it learned its basis of protest at some point in calendar year 2025.

After the protest was filed, the agency and intervenor requested dismissal of this challenge as untimely. As an initial point, they argue that EY failed to establish timeliness as required by GAO's regulations. Army Req. for Dismissal at 4; Guidehouse Req. for Dismissal at 4. More importantly, they argue that under the facts here, EY was required to file its protest within 10 days of learning its basis which it failed to do. Army Req. for Dismissal at 5-7; COS/MOL at 1 n.2 (incorporating by reference and renewing the July 2 request for dismissal); Guidehouse Req. for Dismissal at 4. Further, the intervenor specifically argues that EY had knowledge of the completed tasks *via* EY's performance on the incumbent contract, and that at least some of EY's knowledge came as early as January. Guidehouse Req. for Dismissal at 4.

In response, EY never specifically explains when it learned its basis for protest, nor does EY rebut Guidehouse's assertion that EY had knowledge of completed tasks as early as January. Rather, EY asserts that timeliness is to be measured from June 16--the date the Army implemented its corrective action through issuance of discussions letters. Resp. to Reqs. for Dismissal at 18-19; Comments at 30 n.7, 30-34. We disagree with the protester and conclude that under these facts, timeliness is to be measured from the date of knowledge.

Here, the applicable timeliness rule requires any alleged solicitation impropriety to be protested within 10 days of when the alleged impropriety was known or should have been known. 4 C.F.R. § 21.2(a)(1); *Peraton V*, *supra* at 4-6. The record supports a conclusion that EY failed to do this. Even when prompted by two requests for dismissal to address this factual omission, EY elected not to do so. Accordingly, on this record, we conclude that EY had knowledge of this basis of protest "in 2025" meaning the earliest point in 2025, January 1. Accordingly, we find that EY did not raise this protest ground within 10 days of knowledge, as required, and we dismiss the June 20 protest ground as untimely. 4 C.F.R. § 21.2(a)(1); *Id.* § 21.2(b) (protests must include all information establishing the timeliness of the protest; a protester will not be permitted to introduce for the first time in a request for reconsideration information necessary to establish that the protest was timely).

The protest is denied in part and dismissed in part.

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