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Decision

Matter of: Soft Tech Consulting, Inc.

File: B-423590.6

Date: May 22, 2026

Aron C. Beezley, Esq. and Patrick R. Quigley, Esq., Bradley Arant Boult Cummings LLP, for the protester.

Lawrence Block, Esq., Lawrence Sher, Esq., Elizabeth Leavy, Esq., Michael Hill, Esq., and Warren Geary, Esq., Winston & Strawn LLP, for Link Solutions, Inc., the intervenor. Wade L. Brown, Esq., and Bradford C. Ramos, Esq., Department of the Army, for the agency.

Charmaine A. Stevenson, Esq., and John Sorrenti, Esq., Office of the General Counsel, GAO, participated in the preparation of the decision.

DIGEST

1. Protest alleging that agency was required to amend the solicitation and seek revised proposals in response to budget cuts that led the agency to modify the incumbent task order due to funding unavailability is dismissed as untimely where the allegation was not raised within 10 days of when the protester knew or should have known its basis of protest.
 2. Protest challenging the agency's evaluation of the protester's proposal under the technical factor is denied where the record shows that the agency's evaluation was consistent with the terms of the solicitation and otherwise reasonable.
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DECISION

Soft Tech Consulting, Inc., a small business of Chantilly, Virginia, protests the issuance of a task order to Link Solutions, Inc., a small business of McLean, Virginia, under task order request for proposals (TOR) No. W911QX24R0005, issued by the Department of the Army, Army Materiel Command for information technology (IT) services for the Army Research Lab (ARL). The protester contends that the agency's evaluation is unreasonable because the agency's needs have changed such that the agency should have amended the TOR and solicited revised proposals. The protester also challenges the evaluation of its proposal under the technical factor and the agency's cost realism evaluation.

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

BACKGROUND

On April 24, 2024, pursuant to Federal Acquisition Regulation (FAR) subpart 16.5, the agency issued the TOR as a set-aside for small business holders of the Army's Computer Hardware Enterprise Software and Solution (CHESS) information technology enterprise solution services (ITES-3S) indefinite delivery, indefinite quantity (IDIQ) contracts. Agency Report (AR), Tab 4, TOR at 1-2.¹ The TOR contemplated issuance of a single cost-plus-fixed-fee task order with a period of performance consisting of a 1-year base period, three 1-year option periods, and a 6-month option to extend pursuant to FAR clause 52.217-8. *Id.* at 3. ARL's objective is to acquire the full range of IT services to support ARL's research mission which includes a highly mobile workforce and geographically disbursed staff, support contractors, and other partners. The work requires a contractor that understands the current state IT infrastructure to provide the stated IT services and support the future implementation of modernization initiatives and goals. AR, Tab 5, Statement of Objectives (SOO) at 2-20.

The TOR stated that proposals would be evaluated under the following factors, listed in descending order of importance: technical, management, past performance, and cost/price. TOR at 18. The TOR stated that appropriate consideration would be given to the evaluation factors but that all non-cost factors, when combined, were significantly more important than cost/price. *Id.* The technical and management factors were to be evaluated and assigned the following adjectival ratings: outstanding, good, acceptable, marginal, and unacceptable. *Id.* at 22-23.

Under the technical approach factor, the TOR stated that the offeror should identify the expertise, knowledge, and capabilities to enable successful performance of the requirements, with specific emphasis on the SOO and the contractor generated performance work statement (PWS). *Id.* at 7. The TOR also instructed offerors to complete tables with their proposed labor category and skill mix for the prime and subcontractors, indicate the number of hours per labor category, and stated: "The Offeror shall demonstrate the realism of the proposed labor resources (labor category, labor category descriptions, hours per labor category, and qualifications/certifications) required to execute the technical approach. Information given here shall correlate to the Offeror's cost/price proposal." *Id.* at 8.

Under the cost/price factor, the TOR stated that the proposed cost and fee would be evaluated for reasonableness and realism to accomplish the technical and management approaches. *Id.* at 21. The TOR also stated that the offerors' probable cost/price of performance would be determined by adjusting an offeror's proposed cost to reflect any

¹ The TOR was amended once. Citations to the TOR in this decision are to the conformed TOR produced by the agency as Tab 4. All page citations are to Adobe Acrobat PDF page numbers.

additions or reductions of cost elements to realistic levels based on the results of the cost realism analysis. *Id.* Further, the TOR stated:

The results of the Cost Realism assessment may be used in the assessment of proposal risk under the Technical factor. In the event that the Offeror's Cost/Price Factor proposal is inconsistent with, and/or reflects a lack of realism regarding the Offeror's Technical factor, the Technical factor evaluation results may be downgraded commensurate with the extent and impact of the realism shortfalls.

Id. In this regard, the TOR also stated that offerors must receive a rating of no less than acceptable in the technical factor to receive award, and that if an offeror received a rating of less than acceptable the remainder of its proposal would not be evaluated. *Id.* at 18.

The agency received proposals from 14 offerors, including Soft Tech and Link, established a competitive range, and engaged in discussions. Contracting Officer's Statement of Fact and Memorandum of Law (COS/MOL) at 13. The agency solicited and evaluated final proposal revisions, and on May 13, 2025, notified Soft Tech that Link had been selected for award. *Id.* On June 3, Soft Tech filed a protest with our Office; the agency took corrective action after the GAO attorney assigned to the protest advised during outcome prediction that the protest would likely be sustained. Based on the agency's decision to take corrective action, we dismissed the protest as academic.² *Soft Tech Consulting, Inc.*, B-423590.2, B-423590.3, Sept. 5, 2025 (unpublished decision).

On January 27, 2026, the agency notified Soft Tech that Link had again been selected for the task order. AR, Tab 27, Soft Tech Unsuccessful Offeror Letter at 2. The agency advised that in its reevaluation of Soft Tech's proposal under the technical factor, the agency initially assigned a rating of acceptable. However, following a full reevaluation of the entire proposal, the agency found its proposed costs to be reasonable but unrealistic and as a result, assigned a final technical factor rating of marginal, which rendered Soft Tech ineligible for award. *Id.* at 1-2. The agency provided Soft Tech with a debriefing, and this protest followed.³

² As part of the corrective action, the agency stated it would reevaluate Soft Tech's proposal, conduct discussions if necessary, request and evaluate proposal revisions after any discussions, and make a new award determination. COS/MOL at 14.

³ The value of the issued task order exceeds \$35 million; therefore, this protest is within our jurisdiction to hear protests related to the issuance of orders under multiple-award indefinite-delivery indefinite-quantity contracts awarded under the authority of title 10 of the United States Code. 10 U.S.C. § 3406(f)(1)(B).

DISCUSSION

The protester argues that the evaluation and award are unreasonable because the solicitation no longer reflects the agency's actual requirements and the agency should therefore amend the solicitation and obtain revised proposals. Alternatively, the protester challenges the agency's evaluation of its proposal under the technical factor and the cost realism analysis. As discussed below, although we do not address all the arguments raised, we have considered them all and find no basis on which to sustain the protest.

Changed Requirements

Soft Tech first argues that the TOR no longer accurately reflects the agency's actual requirements. In support of this allegation, Soft Tech states that two weeks after GAO dismissed its prior protest based on the agency's decision to take corrective action in September 2025, the agency sent a letter to Agile Defense LLC--the incumbent contractor and Soft Tech's proposed major subcontractor--directing it to reduce service levels to account for an annual budget reduction of \$3.6 million per year and relaxing certain performance standards. Protest at 41-42; *id.*, exh. G, Letter from the Army to Agile Defense, Sept. 18, 2025. The protester also alleges that after Link received the task order, the agency has directed a reduction in the firm's staffing complement to account for the reduction in the agency's required service levels. Protest at 43; *id.*, exh. H., Decl. of Agile Defense's Senior Contracts Manager at 4 (¶ 10). Soft Tech argues that because the Army's actual requirements have changed, the agency should have amended the solicitation and provided offerors with an opportunity to respond to the revised requirements. *Id.* at 40-44.

We dismiss this allegation as untimely because it was not raised within 10 days of when the alleged solicitation impropriety was known or should have been known. Our Bid Protest Regulations contain strict rules for the timely submission of protests. These rules reflect the dual requirements of giving parties a fair opportunity to present their cases and resolve protests expeditiously without unduly disrupting or delaying the procurement process. *Verizon Wireless*, B-406854, B-406854.2, Sept. 17, 2012, at 4. In addition, our regulations require that a protest "[set] forth all information establishing the timeliness of the protest[.]" 4 C.F.R. § 21.1(c)(6).

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, at 4-5; see, e.g., *Northrop Grumman Info. Tech., Inc.*, B-400134.10, Aug. 18, 2009, at 10. 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).

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. *Ernst & Young, LLP*, B-423491.2, Sept. 26, 2025, at 10; *Computer World Servs. Corp.*, B-418287.3, June 29, 2020, 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).

Here, the protester’s allegation that the agency’s requirements have changed is primarily based on a letter sent by the contracting officer to Agile Defense on September 18, 2025, but the protest was not filed until February 13, 2026. In response to our request for additional briefing, the agency and intervenor requested that the allegation be dismissed as untimely because it was filed well beyond 10 days when Soft Tech knew or should have known its basis of protest--*i.e.*, the date Agile Defense received the contracting officer’s letter. Army Resp. to GAO Request, May 6, 2026, at 3-4; Link Reply to GAO Request, May 7, 2026, at 1-2.

Soft Tech argues that its protest is timely because it is alleging that the agency’s evaluation did not reflect the changed requirements and it was impossible to know what the agency was going to do and whether that action would be improper until after award was made. Soft Tech maintains that filing its protest any earlier would have merely anticipated improper agency action and resulted in dismissal of its protest as speculative and premature. Reply to Army Resp. to GAO Request, May 7, 2026, at 2-4. The protester avers that September 18, 2025, does not constitute the date by which its protest allegation was known because it could not have known what the agency’s budget situation would be at the time of award, particularly given that a lapse in government funding at the end of fiscal year 2025 was expected to and did in fact occur. *Id.* at 4-5. The protester argues that its challenge that the agency’s evaluation did not reflect the agency’s actual requirements is therefore timely. *Id.*

At bottom, Soft Tech’s argument is that, based on the letter Agile Defense received on September 18, 2025, the agency’s requirements had changed, and it needed to amend the solicitation to reflect those changes. Soft Tech did not need to wait until the agency conducted its evaluation to raise this argument and instead had 10 days from receipt of this letter to file a protest raising this allegation. As of September 18, Soft Tech knew or should have known that funding to perform in accordance with the requirements as

stated in the TOR--which it states are the same as those included in the incumbent task order--had been reduced and therefore should have filed its protest within 10 days if it believed that the agency's current TOR requirements had changed. Contrary to the protester's assertion, such an allegation would not have been premature because it clearly would have been more efficient to resolve whether the TOR should be amended at that time rather than permit the agency to proceed with its evaluation of the proposals and wait until after award to raise this issue. Accordingly, we dismiss this allegation because it is untimely.

Technical Factor Evaluation

The protester argues that the agency's evaluation of its proposal under the technical factor was unreasonable. Specifically, Soft Tech argues that the agency improperly identified a significant weakness and downgraded its technical factor rating following its cost realism analysis, but cost adjustments alone should have been sufficient to address the agency's concerns. Soft Tech argues that after having made upward cost adjustments to its proposed costs, it was unreasonable for the agency to then also find its labor mix was unrealistic to meet the requirements and downgrade its technical factor rating to marginal such that Soft Tech was no longer eligible for award. Protest at 45-48; Comments at 23-28. The agency argues that it downgraded Soft Tech's technical rating after performing the cost realism analysis as was permitted by the explicit language of the solicitation, therefore this allegation should be denied. COS/MOL at 31-40.

The evaluation of proposals in a task order competition is primarily a matter within the contracting agency's discretion because the agency is responsible for defining its needs and the best method of accommodating them. *Engility Corp.*, B-413120.3 *et al.*, Feb. 14, 2017, at 15. When reviewing protests of an award in a task order competition, we do not reevaluate proposals but, rather, examine the record to determine whether the evaluation and source selection decision are reasonable and consistent with the solicitation's evaluation criteria and applicable procurement laws and regulations. *DynCorp Int'l LLC*, B-411465, B-411465.2, Aug. 4, 2015, at 7. A protester's disagreement, without more, does not form the basis for us to conclude that an evaluation was unreasonable. *Valiant Gov't Servs., LLC*, B-423740, B-423740.2, Nov. 26, 2025, at 6.

As noted, under the technical factor, the TOR stated that the offeror should identify the expertise, knowledge, and capabilities to enable successful performance of the requirements, with specific emphasis on the SOO and the contractor-generated PWS and instructed offerors to complete tables to provide their proposed labor category and skill mix and indicate the number of hours per labor category. TOR at 7-8. The TOR stated: "The Offeror shall demonstrate the realism of the proposed labor resources (labor category, labor category descriptions, hours per labor category, and qualifications/certifications) required to execute the technical approach. Information given here shall correlate to the Offeror's cost/price proposal." *Id.* at 8. Further, the TOR stated that the technical factor would be evaluated as follows:

The [proposal] will be evaluated to determine whether the Offeror's methods and approach have adequately and completely considered, defined, and satisfied the objectives in the SOO and requirements specified in the TOR. The [proposal] will be evaluated to determine the extent to which the proposed approach to achieve the SOO objectives is workable and the end results achievable. The proposal will be evaluated to determine the extent to which the Offeror is expected to be able to successfully complete the proposed tasks and technical requirements within the Performance Standards/Metrics developed in the Offeror's [Quality Assurance Surveillance Plan (QASP)].

The evaluation will assess the extent to which the Offeror possesses the expertise, knowledge and capabilities for successful performance of the requirements identified in the TOR and SOO with emphasis on the Contractor Generated PWS proposed.

TOR at 18.

For the cost/price factor, the TOR included a contract line item number (CLIN) for each performance period as follows: IT operations; IT projects; risk management framework (RMF) and surge support; travel and other direct costs; and data.⁴ TOR at 12, 15-16. As noted, under the cost/price factor, the TOR stated that the agency would assess the realism to accomplish the technical and management approaches and adjust the offeror's proposed cost to reflect any additions or reductions of cost elements to realistic levels based on the results of the cost realism analysis. *Id.* at 21. The TOR also stated:

The results of the Cost Realism assessment may be used in the assessment of proposal risk under the Technical factor. In the event that the Offeror's Cost/Price Factor proposal is inconsistent with, and/or reflects a lack of realism regarding the Offeror's Technical factor, the Technical factor evaluation results may be downgraded commensurate with the extent and impact of the realism shortfalls.

Id.

Here, during corrective action, in its initial evaluation of Soft Tech's proposal under the technical factor (evaluated prior to conducting the cost realism analysis), the agency rated Soft Tech's proposal as acceptable. AR, Tab 24, Consensus Evaluation at 6. The record shows that Soft Tech's proposed PWS largely echoed the requirements for

⁴ The travel and other direct costs CLINs were cost reimbursement only; CLINs for IT operations, IT projects, RMF and surge support, and data were cost-plus-fixed-fee, and the data CLIN was not separately priced. TOR at 12, 15-16. The TOR provided government estimates for the IT projects, RMF and surge support, and travel and other direct costs CLINs, but not for the IT operations CLINs. *Id.*

RMF artifacts and documentation as stated in the SOO, which the agency initially found to be acceptable. *Compare* AR, Tab 12a, Soft Tech PWS at 27 (§ 3.5.6) *with* Tab 5, SOO at 18-19 (§ 3.4.6); AR, Tab 29, Soft Tech Finding Document at 2.

However, when subsequently evaluating Soft Tech's proposal under the cost/price factor, the record shows the evaluators concluded as follows:

The [Source Selection Evaluation Board (SSEB)] evaluated Soft Tech's proposed labor mix, number of Full Time Equivalent (FTE)/Part Time Equivalent (PTE) employees, and total amount of hours based on the offeror's technical approach. Second, the SSEB evaluated the proposed labor mix, number of FTEs/PTEs, and total hours when compared to the [independent government estimate (IGE)]. The SSEB determined that the proposed labor mix, number of FTEs/PTEs, and total hours for IT Operations to be consistent with the offeror's technical approach, and that they are realistic to meet the requirements of the TOR. However, when comparing the proposed labor mix, number of FTEs/PTEs, and total hours for RMF/Surge requirements to the IGE, the Government determined that the total mix does not realistically support the offeror's technical approach or the tasks outlined in the offeror's PWS to meet the Government's requirements. The offeror lacks a commensurate staffing level to perform the processes and tasks in support of their technical approach and PWS.

AR, Tab 29, Soft Tech Finding Document at 19; *see also* Tab 24, Consensus Evaluation at 16 (indicating that Soft Tech proposed [DELETED] FTEs for the RMF/surge CLINs as compared to the [DELETED] FTEs included in the IGE). The agency made upward cost adjustments associated with an increase to the hours proposed for RMF/surge CLINs for two labor categories proposed to be performed by Soft Tech's major subcontractor Agile Defense. AR, Tab 29, Soft Tech Finding Document at 25.

Based on the complete evaluation of the cost/price proposal and this relevant finding, the agency then identified a significant weakness under the technical factor, and downgraded Soft Tech's rating to marginal. *Id.* As related to the TOR's requirements for RMF and surge support, the evaluators stated in pertinent part, as follows:

The Offeror's cost volume includes a total mix of [DELETED] [full-time-equivalents (FTEs)] for [DELETED] labor categories and hours of [DELETED] for IT RMF and Surge for each Period of Performance except the FAR 52.217-8 Option Period which has a proposed total number of hours of [DELETED] which reflects a level of effort that is insufficient to meet the Government's requirements. The offeror's PWS includes several tasks but lacks a level of effort commensurate to perform the tasks in support of their technical approach and PWS. The proposed staffing level for each performance period does not realistically support the offeror's technical approach or the tasks outlined in the offeror's PWS to meet the Government's requirements. The proposed FTE, labor hours and labor

categories are inadequate to execute the described work and ensure government requirements are met. Based on the aforementioned, the offeror's approach, which includes minimal dedicated labor resources for RMF and Surge, did not demonstrate an adequate approach that is workable and achievable and thus increases the risk that the offeror will not be able to provide the level of effort needed to support the Government's RMF and Surge requirements during the period of performance. RMF/Surge is critical to the [ever]-changing requirements ARL is tasked with by Army Cyber and other policies and directives to enable ARL to maintain the Authority to Operate (ATO). This is a flaw that appreciably increases the risk of unsuccessful contract performance.

AR, Tab 25, Source Selection Decision Document at 22; AR, Tab 29, Soft Tech Finding Document at 3-4.

Soft Tech first contends that the IGE was not a reliable metric to use in the cost realism analysis because although Link's proposed cost was close to the IGE the agency still made upward adjustments in its evaluation of Link's proposed costs, and if the IGE were reliable, such adjustments would not have been necessary. Protest at 48. However, Soft Tech does not allege that the technical approach proposed by Link was identical or even similar to its own approach or to the approach used to develop the IGE. In fact, Soft Tech provides no details regarding Link's technical approach and thus cannot demonstrate that there is any connection between Link's technical approach and proposed cost and the reliability of the IGE. Thus, we fail to see how this argument demonstrates that the IGE was unreliable or that the agency's evaluation of Soft Tech's proposed costs was unreasonable.⁵

⁵ Relatedly, the protester also initially argued that the evaluation reflected disparate treatment because the agency had made upward cost adjustments of a "similar magnitude" to both offerors' cost/price proposals, but only Soft Tech's proposal was downgraded from acceptable to marginal under the technical factor. Protest at 49. Prior to the filing of the agency report, the agency and intervenor requested that our Office dismiss this allegation because it failed to state a valid basis of protest. Agency Req. for Dismissal at 5; Link Req. for Dismissal at 4. Our Bid Protest Regulations require that protests include a detailed statement of the legal and factual grounds of protest and that the grounds be legally sufficient. 4 C.F.R. § 21.1(c)(4) and (f). This requirement contemplates that protesters will provide, at a minimum, credible allegations that are supported by evidence and are sufficient, if uncontradicted, to establish the likelihood of the protester's claim of improper agency action. *Warfighter Focused Logistics, Inc.*, B-423546; B-423546.2, Aug. 5, 2025. Protesters must provide more than a bare allegation; the allegation must be supported by some explanation that establishes the likelihood that the protester will prevail in its claim of improper agency action. *Id.* We disagreed with Soft Tech that the upward cost adjustments were of similar magnitude because the adjustments made to its proposed cost were nearly double the adjustments made to Link's proposed cost, and Soft Tech provided no other
(continued...)

Furthermore, Soft Tech's argument that the agency improperly considered a cost risk as a technical risk, inverting the evaluation scheme even when no technical shortcoming had been previously identified, ignores the plain language of the TOR. See *id.* As discussed, the TOR permitted the agency to consider the results of the cost realism analysis in its assessment of an offeror under the technical factor and expressly stated that these results could be used to downgrade an offeror's rating. TOR at 21. The TOR also stated that offerors must receive a rating of no less than acceptable in the technical factor to receive award. *Id.* at 18. Moreover, the significant weakness was not based on a cost risk. In evaluating Soft Tech's cost/price proposal, the agency found that Soft Tech's "proposed staffing level for each performance period does not realistically support the offeror's technical approach or the tasks outlined in the offeror's PWS to meet the Government's requirements" and that the protester's proposed FTE, labor hours and labor categories were inadequate to meet the requirements. COS/MOL at 34. Thus, we find that the agency's downgrading of Soft Tech's technical factor rating from acceptable to marginal following its consideration of the results of the cost realism analysis was consistent with the evaluation method identified in the TOR. Although the protester disagrees, it has not demonstrated that the agency's action was improper. Accordingly, this allegation is denied.

Cost Realism Analysis

The protester additionally argues that the agency's cost realism analysis was unreasonable because it relied on Salary.com and the labor rates associated with offerors' CHESSE ITES-3S IDIQ contract labor categories instead of actual incumbent task order data to determine whether proposed labor rates were realistic. Protest at 51-53. We dismiss this allegation because Soft Tech is not an interested party to raise it.

Under our Bid Protest Regulations, a protester must be an interested party to pursue a protest before our Office. 4 C.F.R. § 21.1. An interested party is an actual or prospective offeror whose direct economic interest would be affected by the award of a contract or the failure to award a contract. 4 C.F.R. § 21.0(a)(1). A protester is not an interested party if it would not be next in line for award if its protest were sustained. *Sotera Defense Solutions, Inc.*, B-414056 *et al.*, Jan. 31, 2017, at 8.

We find that Soft Tech is not an interested party to maintain this remaining allegation because it would not be eligible for award even if we were to sustain it. As discussed, we have found the agency's decision to downgrade Soft Tech's rating under the technical factor to marginal--making Soft Tech ineligible for award--was reasonable and in accordance with the terms of the TOR. Consequently, even if we found merit to this remaining allegation, Soft Tech would be ineligible for award of the task order. Accordingly, we dismiss this allegation.

basis to support its claim of disparate treatment. As such, we dismissed this allegation for failing to state a valid basis of protest. See Electronic Protest Docketing System No. 13.

The protest is dismissed in part and denied in part.

Edda Emmanuelli Perez
General Counsel