U.S. GOVERNMENT ACCOUNTABILITY OFFICE
441 G St. N.W.
Washington, DC 20548

Comptroller General
of the United States

Decision

Matter of: Integrated Enterprise Systems Engineering Solutions, Inc.

File: B-424410

Date: July 21, 2026

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DIGEST

1. Protest challenging the agency's evaluation of the awardee's staffing matrix and professional employee compensation is denied where the record shows that the evaluation was reasonable and consistent with the terms of the solicitation.

2. Protest that solicitation deprives vendors of the ability to compete on a common basis is denied where the solicitation is drafted in a manner that enables vendors to intelligently prepare their quotations.

3. Protest that agency's best-value decision was unreasonable is denied where we find the agency's underlying evaluation to be reasonable.

DECISION

Integrated Enterprise Systems Engineering (IESE) Solutions, Inc., a small business of El Segundo, California, protests the issuance of a task order to ITSC Secure Solutions, LLC, a woman-owned small business of Owens Cross Roads, Alabama, under request for quotations (RFQ) No. FA8810-26-Q-B001 issued by the Department of the Air Force, U.S. Space Force for research and experimental development services. The protester argues that the agency unreasonably evaluated ITSC's staffing matrix and professional employee compensation plan. IESE also asserts that the agency did not provide clear information to permit vendors to compete on a common basis, and that the agency's best-value decision was unreasonable.

We deny the protest.

BACKGROUND

On February 12, 2026, the agency issued the task order RFQ under the General Services Administration's (GSA) multiple-award schedule (MAS) as a total small business set-aside pursuant to Federal Acquisition Regulation (FAR) subpart 8.4. Agency Report (AR), Tab 4, RFQ at 1, 4.[1] The RFQ was solicited under special item number (SIN) 541715, research and development in the physical, engineering, and life sciences. *Id.* at 4. The RFQ sought quotations to provide research and experimental development services, including system design, engineering and integration services, information technology services, and nonstop operational support services to the Space Force. *Id.* at 4, 10. The anticipated period of performance is for one base year and five one-year option periods. *Id*. at 5.

The RFQ provided that the agency would conduct a comparative analysis of quotations and select the awardee that provides the agency with the best value. *Id.* at 49. The RFQ explained that the agency may select an awardee that exceeded the minimum requirements consistent with the established evaluation criteria. *Id.* The RFQ contained three evaluation factors: (1) staffing approach; (2) prior experience; and (3) price. *Id.* at 50. The staffing approach factor consisted of two subfactors: staffing matrix and professional employee compensation. *Id*. Staffing approach was the most important factor, with the staffing matrix subfactor considered more important than the professional employee compensation subfactor. *Id*. Prior experience was less important than staffing approach but more important than price.[2] *Id*. The non-price factors, when combined, were significantly more important than price. *Id.*

In response to the RFQ, the agency received three quotations, including those submitted by IESE and ITSC. Contracting Officer's Statement (COS) at 6. The agency assigned the following ratings to the quotations of IESE and ITSC:

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[1] Citations refer to the Adobe PDF page numbers of referenced documents.

[2] The solicitation stated that the staffing matrix subfactor would be rated as exceptional, good, acceptable, or unacceptable; the professional employee compensation subfactor would be rated as low risk, medium risk, or high risk; and the prior experience factor would be rated as relevant, somewhat relevant, or not relevant. RFQ at 50. The staffing approach factor would not be separately rated. *Id.*

	IESE	ITSC
Staffing Approach **Staffing Matrix** **Professional Employee Compensation**	Exceptional Low Risk	Acceptable Medium Risk
Prior Experience	Relevant	Somewhat Relevant
Price	$145,203,290	$83,726,266

AR, Tab 12, Award Decision at 1,5; COS at 7.

The agency selected ITSC for award because its quotation was technically acceptable, met all agency requirements, and exceeded agency requirements in "certain areas[.]" AR, Tab 12, Award Decision at 11. The agency explained that IESE's quotation, while technically superior to ITSC's quotation, was not worth the "substantial" $61.4 million price premium. *Id.* On April 13, 2026, IESE filed this protest.

DISCUSSION

The protester argues that the agency unreasonably evaluated ITSC's staffing matrix and professional employee compensation plan. IESE also asserts that the agency did not include clear information in the solicitation about its requirements to allow vendors to compete on a common basis, and that the agency's best-value decision was unreasonable.[3] We have considered the protester's allegations and find that none provide a basis to sustain the protest.

Evaluation of Awardee's Staffing Matrix

The protester alleges that the awardee failed to propose certain labor categories that meet the RFQ's minimum requirements. Protest at 11-13; Comments at 3-6. As relevant here, under the staffing matrix subfactor, the RFQ required vendors to use the agency-provided "government recommended staffing matrix" template to provide its quoted personnel *or* explain any deviations to the agency provided staffing matrix. RFQ at 42. On the staffing matrix, vendors were required to identify the GSA MAS labor category that corresponded with the government recommended labor category on the matrix, as well as the years of experience for each labor position, and a brief job description, among other things. AR, Tab 8, ITSC Quotation at 10. If a vendor deviated from the government recommended staffing matrix, it had to submit a written explanation of the deviations. RFQ at 42.

[3] IESE also initially alleged that the awardee failed to have the required key personnel at the time of contract award but withdrew this protest ground after the agency filed its agency report. *See* Comments at 1 n.2.

The agency would evaluate the staffing matrix and any deviations to determine "overall suitability to meet the [performance work statement (PWS)] requirement[s]." *Id*. at 50. The solicitation also stated that "[n]on-conformance with the submission instructions, RFQ requirements, or format specifications may result in rejection of the quot[ation], an unfavorable quot[ation] evaluation or being deemed ineligible for award." *Id.* at 36.

The protester raises two main challenges to the agency's evaluation of the awardee's quoted staff as reflected in its staffing matrix. First, the protester argues that the agency failed to evaluate whether the labor categories identified in the government recommended staffing matrix were within the scope of the awardee's GSA MAS contract. Protest at 11-13; Comments at 3-6. In this regard, the protester contends that the awardee mapped all of the solicitation labor categories to one of four positions on its GSA MAS contract and that none of these categories are for engineers or operations specialists and none of the proposed labor categories "reference expertise in space, aerospace or missiles or in satellite, ground or sensor systems." Comments at 4-5. The protester contends that the agency failed to evaluate ITSC's quotation as unacceptable, and instead conducted a "mere compliance check" as to whether the proposed GSA MAS labor categories were listed under the applicable SIN. Protest at 13; Comments at 3. Second, the protester asserts that ITSC proposed GSA MAS labor categories "with less than half of the years of experience required by the RFQ" and as a result, the agency should have rated ITSC's quotation as unacceptable. Comments at 6.

The agency responds that it properly evaluated the awardee's staffing matrix as acceptable and determined that the proposed labor categories were within the scope of the RFQ. COS at 19; *see* Memorandum of Law (MOL) at 21-24; *see* AR Tab 11, Evaluation of ITSC's Quotation at 3. Specifically, the agency explains that "the functional descriptions of the [labor categories] LCATs quoted by the ITSC from its [GSA schedule] contract are broad enough to encompass the solicited services for this RFQ." MOL at 22. The agency also contends that it "acknowledged where the proposed labor categories had experience minimums below the Government's recommend positions" and concluded that there was a "moderate risk that will require additional Government oversight and mitigations upon contract award." *Id.* at 23 (quoting AR, Tab 12, Award Decision at 11). Based on this evaluation, the agency argues that it reasonably rated ITSC's quotation as acceptable under the staffing matrix subfactor. MOL at 24.

Where, as here, an agency issues an RFQ to GSA MAS vendors under FAR subpart 8.4 and conducts a competition for the issuance of an order, we will review the record to ensure that the agency's evaluation was reasonable and consistent with the terms of the solicitation and applicable procurement laws and regulations. *Agile-Bot II, LLC,* B-419350.3, B-419350.4, June 16, 2021, at 5. A protester's disagreement with the agency's judgment does not establish that an evaluation was unreasonable. *DEI Consulting,* B-401258*,* July 13, 2009, at 2. Furthermore, when a concern arises that a vendor is offering services outside the scope of its schedule contract, the relevant inquiry is whether the services offered are actually included on the vendor's contract, as reasonably interpreted. *Gartner, Inc.,* B-419190, B-419190.2, Dec. 14, 2020, at 6. In this regard, our Office will consider whether the function being sought under a particular solicitation is the same as the function covered under a vendor's schedule contract. *Id.*

In addition, our Office has recognized that a GSA MAS labor category with a minimum years of experience requirement that is less than that required by the corresponding labor category in the solicitation can still be within the scope of the solicitation labor category. *LOGMET LLC*, B-422200, B-422200.2, Feb. 21, 2024, at 6-7; *Grant Thornton, LLC*, B-416733, Nov. 29, 2018, at 7-8. In this regard, we have stated that because the years of experience required for the GSA MAS labor category is a minimum, nothing prevents the vendor from providing personnel with more than that level of experience. *See LOGMET LLC, supra* at 7.

Based upon our review of the record, we find the agency's evaluation was reasonable. Here, the record shows that in line with the solicitation requirements, the agency evaluated ITSC's staffing approach by considering whether the approach met or exceeded PWS requirements or presented risks to the agency. *See* RFQ at 49-50, 52; AR, Tab 11, Evaluation of ITSC's Quotation at 2. The agency also evaluated the awardee's proposed education and years of experience levels "and compared it with the Government's recommendations as well as the GSA MAS [l]abor [c]ategory . . . [d]escriptions to ensure consistency." AR, Tab 11, Evaluation of ITSC's Quotation at 2. The agency also concluded that all of ITSC's proposed GSA MAS labor categories "align with requisite [SIN] 541715[.]" *Id.* at 11.

In response to the protest, the agency further explains that ITSC's GSA MAS labor category job descriptions "are written broadly to provide support across a customer's required field of expertise." COS at 20; *see also* MOL at 22 (stating that "the functional descriptions of the [labor categories] quoted by the ITSC from its [GSA MAS] contract are broad enough to encompass the solicited services for this RFQ."). As an example, ITSC proposed the subject matter expert II labor category that would provide "innovat[ive] and forward-thinking" expertise in areas including, but not limited to, public health, systems engineering, biomedical engineering, computer science, physics, operations research, mathematics, statistics, and economics. *See* COS at 20 (citing AR, Tab 7, ITSC Quotation Compliance Review at 24). The agency concludes that "[i]n considering the functional descriptions of ITSC's [labor categories] in the context of SIN 541715 that this falls under . . . it can be reasonably interpreted as aligning with the integration and systems engineering requirements" of this effort. MOL at 23.

On this record, we find that the agency reasonably concluded that the labor categories in the government recommended staffing matrix are within the scope of ITSC's proposed GSA MAS labor categories. As noted above, the agency reviewed the experience and education requirements of all the labor categories and concluded that they all aligned with the SIN applicable to this procurement. The agency's response to the protest explaining that ITSC's GSA MAS labor category descriptions are broad and encompass the requirements of this procurement, while not captured in the contemporaneous evaluation documents, provides an additional reasonable explanation in support of the agency's contemporaneous conclusion. While the protester disagrees with this conclusion, that alone is not a basis to sustain this protest ground.

With respect to whether the agency reasonably evaluated the GSA MAS labor categories experience requirements, we first note that the staffing matrix provided in the solicitation was a recommendation, and not a requirement. RFQ at 42 (referring to the "government ***recommended*** staffing matrix"). In addition, the RFQ stated that vendors could deviate from this staffing matrix as long as they provided a written narrative explaining any deviations. Accordingly, the RFQ did not require vendors to meet the experience levels stated in the staffing matrix.

Moreover, the record shows that the agency acknowledged and evaluated where ITSC proposed GSA MAS labor categories with lower experience requirements than those identified in the staffing matrix and recognized the risk that this created. For example, the agency noted that "[f]or 12 of 19 positions, including all 7 Key Personnel roles, the [vendor] has mapped positions to GSA [labor categories] that allow for far less experience than the Government recommends." AR, Tab 11, Evaluation of ITSC's Quotation at 12. The agency further stated that ITSC was "proposing candidates that are adequately experienced" but identified concern that ITSC could backfill those positions with less-qualified personnel who meet the bare minimum of the labor categories. *Id.* The agency also recognized that ITSC reduced the experience requirements for two other positions encompassing six full-time employees which presented a less than moderate risk of unsuccessful performance and could "creat[e] gaps in experienced oversight." *Id.* at 10-11. Finally, the agency found that for five positions, the awardee proposed personnel that were inconsistent with the experience requirements for the awardee's chosen GSA MAS labor categories. *Id.* at 11. The agency stated that this presented a moderate risk and that the [vendor] would be required to hire compliant personnel upon award, and that this would "create[] a schedule risk that could delay the start of performance and potential gaps in staffing coverage." *Id.*

The agency also found that the awardee's staffing exceeded PWS requirements in multiple areas because ITSC provided "enhanced job descriptions for all seven Key Personnel[]" and incorporated detailed, mission-specific requirements. *Id.* at 3. The agency found this approach as a benefit because it "attract[ed] candidates capable of immediate, effective performance, and ensure[d] a higher quality of candidate that ultimately reduces ramp-up time." *Id.* at 10. The agency also credited ITSC with proposing a program manager with eight years of experience, which exceeded the government recommendation of five years. *Id.* Ultimately the agency concluded "[w]hen considering all of the risks . . . in aggregate, the Government has determined that the [vendor's] proposed staffing matrix presents a moderate risk of unsuccessful performance" and assigned an acceptable rating for this subfactor. *Id.* at 3, 13.

On this record, we find that the agency reasonably evaluated ITSC's staffing matrix and determined that ITSC both exceeded PWS requirements and also demonstrated risk with its proposed staffing deviations, which the agency acknowledged would require “oversight and mitigations upon contract award.”[4] AR, Tab 12, Award Decision at 11. Furthermore, because the RFQ expressly stated that "[n]on-conformance with the submission instructions . . . may result in rejection of the quot[ation]s, an unfavorable quot[ation] evaluation or [found] ineligible for award[,]" here, the agency opted to evaluate the awardee unfavorably instead of rejecting ITSC’s quotation. *see* RFQ at 36. Overall, the agency reasonably evaluated both the positive aspects and risks associated with the awardee’s staffing matrix and assigned it an acceptable rating. *See* AR, Tab 11, Evaluation of ITSC’s Quotation at 10-13; AR, Tab 12, Award Decision at 1. This protest ground is denied.

Evaluation of Awardee’s Professional Employee Compensation

The protester asserts that the agency conducted a flawed analysis of ITSC’s professional employee compensation plan (PECP) by rating it as “[m]edium risk” when it should have been “[h]igh risk.” Protest at 9. The protester alleges that ITSC proposed unrealistic pricing that is significantly below incumbent and market rates. *Id.* at 8. As a result, the protester alleges that ITSC is unable to attract and retain a “competent professional workforce[.]” *Id.* The protester also argues that the agency unreasonably failed to use the incumbent compensation data to evaluate the PECP, which it states was the “most relevant data available[.]” Comments at 8-9. The agency contends it conducted a reasonable evaluation in accordance with the RFQ. *See* MOL at 10-17.

Under the professional employee compensation subfactor, the solicitation required vendors and all subcontractors to submit a total compensation plan “setting forth salaries and fringe benefit package proposed for the professional employees.” RFQ at 42-43. The RFQ stated that the agency was “concerned with the quality and stability of the workforce to be employed on this contract” and that compensation that was unrealistically low or not reasonably related “to the various job categories” could “impair” the vendor’s ability to attract and retain a competent professional workforce and may be viewed as evidence that the vendor failed to comprehend the complexity of the requirements. *Id.* The agency would evaluate the professional compensation plans “ability to attract and retain a competent professional workforce” and assign a low, medium, or high risk rating. *Id.* at 51.

The record shows that the agency evaluated vendors’ PECPs by comparing the salaries to the Bureau of Labor Statistics (BLS) occupational employment and wage statistics. AR, Tab 11, Evaluation of ITSC’s Quotation at 16. The agency mapped each proposed position to a corresponding BLS standard occupational classification code, established a benchmark salary, and established a weighted median salary by calculating the difference between the vendor’s proposed salaries and the established BLS

[4] The agency also explains that GSA MAS mapping inconsistencies were found in all quotations. COS at 24 (citing AR, Tab 11, Evaluation of ITSC’s Quotation at 11-12; AR, Tab 12, Award Decision at 2-7).

benchmarks across all positions, among other things. *Id.* at 16-18. The agency evaluated the proposed fringe benefits as a percentage of the direct salary and compared this against the Department of [Defense] [DOD] civilian Air Force personnel fringe rate. *Id.* at 18.

ITSC submitted PECPs for itself and its two subcontractors. The agency concluded that ITSC presented a medium-risk salary structure that was "moderately below the industry average" while the two subcontractors presented high-risk salary structures because they were each 17.2 percent below the industry average. *Id.* at 22. The agency acknowledged that this "team-wide salary deficit may create a challenge to attracting the specialized talent required for this contract." *Id.* However, the agency stated that the risk was counterbalanced by several factors. For example, the agency stated that ITSC and one of its two subcontractors employ the majority of the proposed workforce and both offered "quantitatively strong, low-risk fringe benefits packages that exceed the 29 [percent] benchmark." *Id.* at 22-23. The agency also noted that ITSC's PECP included "supplementary incentives" such as recruitment and retention bonuses and a profit-sharing model, "which are intended to mitigate the foundational salary risk." *Id.* at 23. The agency concluded that the reliance on ITSC and one of the two subcontractors to provide most of the personnel along with the "supplementary financial incentives" was "sufficient to elevate the overall plan from high to medium risk" while cautioning that "the salary differences and the risk to essential personnel remain a concern and warrant careful monitoring." *Id.*

On this record, we find that the agency thoroughly and reasonably evaluated ITSC's PECP in accordance with the RFQ. *See* RFQ at 43; *see also Agile-Bot II, LLC, supra*. The agency recognized the risks posed by ITSC's lower salaries but reasonably found that the robust fringe benefit packages helped offset these risks. The agency did not disregard these risks and concluded that the low salaries and risk to personnel were a concern that warranted monitoring and appropriately assigned a medium risk rating to ITSC under this subfactor. Moreover, despite IESE's argument, there was no requirement for the agency to use the incumbent salaries when conducting this evaluation and we do not find it unreasonable for the agency to use the BLS and DOD data to evaluate salaries and fringe benefits, respectively.[5] Consequently, this protest ground is denied.

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[5] While the language of this subfactor was similar to the requirements of FAR 52.222-46, Evaluation of Compensation for Professional Employees, which contemplates considering compensation in relation to the compensation of the incumbent workforce, the solicitation did not separately include this FAR provision and did not include language about evaluating compensation in comparison to that of the incumbent workforce. Accordingly, the agency was not required to conduct its evaluation pursuant to FAR 52.222-46, but rather had to evaluate the PECPs in a reasonable manner that was consistent with the evaluation criterion in the RFQ. *Agile-Bot II, LLC, supra*.

Understanding of Requirements

The protester alleges that the agency should have known that vendors did not have a common understanding of the solicitation requirements and therefore the agency needed to revise the solicitation to better define the requirements. *See* Protest at 13-14; Comments at 7. In this regard, the protester alleges that unclear solicitation requirements caused "widely divergent understandings" of the requirements and vendor pricing. *See* Comments at 7. In particular, IESE contends that it interpreted the RFQ as "mandating labor categories" that met each of the stated labor category requirements, "including the specialized experience requirements." Comments at 7. In contrast, the protester contends that the awardee interpreted the RFQ to "disregard the stated highly specialized experience requirements" to permit offering "lower-level and less experienced positions." *Id.* at 7; AR, Tab 8, ITSC Quotation at 11-18.

As a result, the protester asserts that the agency should have clarified its requirements or amended the solicitation. Comments at 7. Had the agency clarified its requirements, the protester maintains that it would have modified its quotation to offer a "significantly less skilled and experienced workforce at a much lower price[.]" *Id*. The agency contends that the RFQ adequately described requirements for vendors to compete on a common basis. MOL at 24-27.

Generally, agencies are required to draft solicitations in a manner that enables vendors to intelligently prepare their quotations. A solicitation must be sufficiently free from ambiguity so that vendors may compete on a common basis. *ACME Endeavors, Inc.*, B-417455, June 25, 2019, at 3. However, there is no requirement that a competition be based on specifications drafted in such detail as to completely eliminate all risk or remove every uncertainty from the mind of every prospective vendor. *Phoenix Envtl. Design, Inc.*, B-411746, Oct. 14, 2015, at 3.

The record reflects that the agency provided sufficient information for vendors to compete on a common basis. To ensure vendors understood the requirements, the agency explains that it released a draft RFQ to which the agency addressed 34 industry questions, including 10 questions from the protester. COS at 28-29. The agency also provided interested vendors with a government recommended staffing estimate. *Id.* at 29; RFQ at 43, 60. Furthermore, the agency argues that the protester understood the agency's minimum requirements and intelligently proposed a staffing plan that exceeded those requirements. *See* COS at 29; AR, Tab 9, IESE Solutions Quotation at 14-17; *see also* AR, Tab 12, Award Decision at 10-11. In this regard, the agency explains that the protester's price was much higher than the awardee's price in large part because IESE provided solutions that "go beyond the PWS requirements[,]" and proposed [DELETED] additional full-time employees, personnel with "[DELETED]" of the solicitation's minimum requirements, and salaries above the BLS benchmarks and provided generous fringe benefits. AR, Tab 12, Award Decision at 10-11.

In contrast, the agency explains that the awardee understood the minimum requirements and provided deviations that supported its approach and pricing strategy.[6] *See* COS at 30. This approach was entirely consistent with the solicitation which, as noted, provided a government recommended staffing matrix but also allowed vendors to deviate from this recommendation. On this record, we find that the solicitation requirements were clearly drafted and there is no evidence that vendors did not compete on a common basis. *Nelnet Diversified Solutions, LLC,* B-418870.2 *et al.,* Oct. 19, 2020, at 16. Rather, the differences in the quotations resulted from different business strategies and business tradeoffs that were expressly permitted and contemplated by the solicitation. *See The Boeing* Company, B-409941, B-409941.2, Sept. 18, 2014, at 6-7 (finding that protester's and awardee's different technical approaches and varying levels of effort did not demonstrate a disparate understanding of the requirements but rather "indicate[d] simply that the offerors proposed different or innovative technical approaches, as envisioned by the solicitation."). Accordingly, the agency is not obligated to amend the solicitation or clarify the otherwise unambiguous requirements. As a result, we deny this protest ground.

Best-Value Determination

IESE asserts that the agency's award decision is inherently flawed because its tradeoff decision is based on an improper evaluation of quotations. Comments at 10. The agency contends that the protester's challenge is derivative of the other challenges to the agency's evaluation and explains its tradeoff analysis was extensively documented, reasonable and consistent with the RFQ. MOL at 28. The protester's allegations concerning the best-value decision are based on the protester's other challenges to the agency's evaluation, none of which have merit as set forth above. *See Merrill Aviation & Def.*, B-416837, B-416837.2, Dec. 11, 2018, at 10. Therefore, this protest ground is also denied.

The protest is denied.

Edda Emmanuelli Perez
General Counsel

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[6] With respect to the price disparity between the protester and awardee, we note that the awardee and the other unsuccessful vendor quoted pricing that was closer in range ($80,439,807.94 and $83,726,266, respectively) than IESE's total overall price of $145,203,290. *See* AR, Tab 12, Award Decision at 1.