



DOCUMENT FOR PUBLIC RELEASE

The decision issued on the date below was subject to a GAO Protective Order. The entire decision has been approved for public release.

Decision

Matter of: Accura Engineering and Consulting Services, Inc.--Costs--Reconsideration

File: B-424049.5

Date: August 5, 2026

Evan C. Williams, Esq., and Nick Feldstern, Esq., Fox Rothschild LLP, for the requester. Rachel D. Gray, Esq., Department of the Army, for the agency. Michelle Litteken, Esq., and April Y. Shields, Esq., Office of the General Counsel, GAO, participated in the preparation of the decision.

DIGEST

Request for reconsideration is denied where the requester has not shown that our prior decision contained a material error of fact warranting reversal or modification.

DECISION

Accura Engineering and Consulting Services, Inc., a small business of Atlanta, Georgia, requests that our Office reconsider our decision in *Accura Engineering and Consulting Services, Inc.--Costs*, B-424049.4, June 23, 2026, in which we denied Accura's request to recommend that the Department of the Army, U.S. Army Corps of Engineers reimburse Accura's costs for filing and pursuing its protest of the award to Radise International L.C., of Barranquitas, Puerto Rico, under request for proposals (RFP) No.W51DQV-25-R-0003, for quality assurance services. Accura argues that our decision erred in finding Accura's challenges to the technical evaluation were severable from the requester's price realism allegations.

We deny the request for reconsideration.

BACKGROUND

On November 7, 2024, pursuant to the procedures of Federal Acquisition Regulation part 15, the agency issued the RFP as a small business set-aside, seeking quality assurance services to monitor and oversee construction contractors building facilities in Puerto Rico and the U.S. Virgin Islands. Agency Report (AR), Tab B, RFP at 8. The RFP provided for the award of a fixed-price indefinite-delivery, indefinite-quantity contract, as well as a seed task order. Contracting Officer's Statement (COS) at 1-2; RFP at 64.

The solicitation advised that proposals would be evaluated on a best-value tradeoff basis using the following three factors: (1) technical approach; (2) past performance; and (3) price. RFP at 64. The RFP provided that the technical approach factor was more important than past performance, and the non-price factors, when combined, were significantly more important than price. *Id.*

The RFP stated that the Corps would evaluate price for compliance, reasonableness, errors, and unbalanced pricing. RFP at 68. As relevant here, the RFP provided that with respect to the seed task order, the agency would analyze whether “prices are realistic for the work to be performed, reflect a clear understanding of the requirements, and are consistent with the efforts described in the offeror’s technical proposal for the [seed] [t]ask [o]rder.” *Id.* at 69.

The agency received eight proposals, including those submitted by Accura and Radise, prior to the RFP’s January 6, 2025 closing date. COS at 3. After evaluating initial proposals and engaging in discussions, the Corps evaluated the revised proposals and selected Radise’s proposal for award. AR, Tab H, Source Selection Decision at 21. In making the award decision, the source selection authority noted that Radise’s proposal was the highest rated, and it “provided an exceptional technical approach and understanding of the requirement that were not matched by the other offerors.” *Id.* The source selection authority concluded that Radise’s technical superiority and reduced risk to project completion justified paying a higher price. *Id.*

Accura filed a protest with our Office on November 24, challenging the agency’s evaluation of proposals under the technical approach, past performance, and price factors, as well as the Corp’s best-value tradeoff decision. Protest at 16-19, 22-37. As relevant here, in its protest of the technical approach evaluation, Accura asserted that its proposal should have been rated as outstanding, and it argued that the evaluation was unequal. *Id.* at 16-22; Comments & Supp. Protest at 5-14. In addition, Accura contended that because the agency found there was a low-to-moderate risk of unsuccessful performance when it evaluated Radise’s technical proposal, the Corps should not have evaluated the proposal as outstanding under the technical approach factor. Comments & Supp. Protest at 11-14. As also relevant here, Accura argued that the Corps failed to conduct a price realism analysis, despite an express provision in the RFP mandating that the agency do so for the seed task order. Protest at 31-32; Comments & Supp. Protest at 23-26.

On February 20, 2026, after development of the protest record, the GAO attorney assigned to the protest conducted an outcome prediction alternative dispute resolution (ADR) conference. During the ADR conference, the GAO attorney advised the parties that our Office would likely sustain Accura’s challenge to the agency’s evaluation of price proposals and the resulting best-value tradeoff decision because the record showed that the Corps failed to consider the prices for the option years as required by the solicitation, and the agency failed to evaluate price realism for the seed task order, despite a solicitation provision requiring the Corps to do so. The GAO attorney further

advised that the decision would likely recommend the payment of reasonable protest costs related to the sustained protest grounds. The GAO attorney also advised that the remaining protest grounds, *i.e.*, the challenges to the agency's technical approach and past performance evaluations, would likely be denied. *Accura Eng'g and Consulting Servs., Inc.--Costs, supra* at 3-4.

On February 26, the agency informed our Office that it would take corrective action by issuing a new solicitation "for [the] provision of quality assurance services like those described in the protested solicitation" that "will include a new methodology for analyzing price proposals." Notice of Revised Corrective Action at 1. The agency added that the proposed corrective action would "provide the protester and other interested contractors an opportunity to submit new proposals, leading to a new contract award documented through a new source selection decision document." *Id.* Subsequently, our Office dismissed the protest as academic. *Accura Eng'g and Consulting Servs., Inc.*, B-424049.2, B-424049.3, Feb. 27, 2026 (unpublished decision).

On March 16, Accura filed a request that our Office recommend the reimbursement of the reasonable costs of filing and pursuing its protest grounds, with the exception of those related to its challenges to the past performance evaluation. Req. for Costs at 2. In responding to the request, the Corps agreed to reimburse Accura its protest costs related to the "claims likely to be found meritorious by the GAO," as advised during the ADR conference, *i.e.*, the protests of the price evaluation and the best-value tradeoff determination, as well as costs related to preparing the request for reimbursement. Resp. to Req. for Costs at 1-3, 9. The agency, however, declined to reimburse Accura for the costs incurred in pursuing its protest of the agency's technical approach evaluation. *Id.* at 3-8. In this respect, the Corps asserted that the GAO attorney had not found Accura's challenges to the technical approach evaluation to be clearly meritorious, and the agency contended that the allegations were not intertwined with the meritorious protest grounds. *Id.*

On June 23, we issued our decision, *Accura Engineering and Consulting Services, Inc.--Costs, supra*, denying Accura's request that we recommend the reimbursement of protest costs for the challenges to the technical approach evaluation. We found that Accura's arguments challenging the technical approach evaluation were not intertwined with the clearly meritorious challenges to the agency's price evaluation and best-value tradeoff decision; the arguments were instead based on different legal theories that were readily severable from the two clearly meritorious protest grounds. *Id.* at 5. In reaching this conclusion, we noted that in its protest of the technical approach evaluation, Accura did not assert that the agency should have assessed technical risks based on Radise's misunderstanding of contract requirements or unrealistic pricing assumptions. *Id.* at 7. We also observed that Accura did not allege that, had the agency conducted a proper price evaluation, it would have affected the Corps's technical evaluation. *Id.* In a similar vein, we stated that Accura had not alleged that conducting a price realism evaluation would have led to the agency to assess a risk in the technical approach evaluation. *Id.* at 7 n.5.

This request for reconsideration followed.

DISCUSSION

Accura contends that our decision erred where we declined to recommend reimbursement of the costs incurred in pursuing the protest of the technical approach evaluation. Req. for Recon. at 3-4. The requester asserts that its challenges to the technical approach evaluation were not severable from Accura's clearly meritorious protest of the price evaluation, and the requester argues that "the Decision's conclusion to the contrary rests on factual findings that are inconsistent with the protest record." *Id.* at 4. For the reasons discussed below, we find no basis to reconsider our prior decision.

Under our Bid Protest Regulations, to obtain reconsideration, a requesting party must either demonstrate that our prior decision contains errors of fact or law, or present new information not previously considered that would warrant reversal or modification of our earlier decision. 4 C.F.R. § 21.14(a); *CymSTAR, LLC--Recon.*, B-422576.2, Sept. 10, 2024, at 3. We will reverse a decision upon reconsideration only where the requesting party demonstrates that the decision contains a material error of law or fact. See, e.g., *Department of Justice; Hope Village, Inc.--Recon.*, B-414342.5, B-414342.6, May 21, 2019, at 4; *Sallyport Glob. Holdings, Inc.--Recon.*, B-415460.5, Apr. 12, 2018, at 4.

In requesting reconsideration, Accura asserts that the underlying decision mischaracterized Accura's protest arguments, and the requester contends that correcting the factual errors would change the outcome of the underlying decision. Req. for Recon. at 4. Accura's arguments are premised on the following statements from the underlying decision:

In this regard, the meritorious allegations do not address technical evaluation matters and the technical evaluation challenges do not discuss any price evaluation issues. Significantly, they do not assert that the agency should have assessed technical risks based on Radise's misunderstanding of contract requirements or unrealistic pricing assumptions or assert that, had the agency conducted a proper price evaluation, it would have affected the Corps's technical evaluation.

* * *

We note that the solicitation did not contain a requirement that the agency consider offerors' price proposals during the evaluation of such offerors' technical proposals. Accordingly, even if the Corps had conducted a price realism evaluation that identified a technical risk, such risk may not have affected the agency's technical evaluation. Nor did Accura assert otherwise during the course of its underlying protest.

Accura Eng'g and Consulting Servs., Inc.--Costs, supra at 7, 7 n.5.

Accura argues that these statements constitute factual errors because “Accura made the assertions in question throughout the underlying protest.” Req. for Recon. at 5. For example, Accura notes that in its supplemental protest and comments, it argued: “[h]ad the Agency conducted a realism analysis, it would have likely found Radise’s low proposed rates to create performance risk related to its ability to recruit employees or understanding of the work to be performed.” *Id.* at 6 (quoting Comments & Supp. Protest at 25). As an additional example, the requester points to its supplemental comments, where it wrote: “the Agency’s response does not demonstrate that the Agency’s price analysis conducted a technical-price crosswalk, *one that would have assessed potential technical risk related to its ability to recruit employees or understanding of the work to be performed.*” *Id.* (quoting Supp. Comments at 29). Accura contends that had these allegations been recognized, our Office would not have concluded that the technical evaluation allegations were severable from Accura’s meritorious challenges to the price evaluation. Req. for Recon. at 8; *see also* Comments to Agency Resp. at 3-4.

As stated in the underlying decision, as a general rule, when resolving requests for recommendations for protest costs, we will recommend a successful protester receives costs incurred with respect to all issues pursued, not merely those upon which it prevails. *JRS Staffing Servs.--Costs*, B-410098.6 *et al.*, Aug. 21, 2015, at 5. That said, we have also recognized that failing to limit the recovery of protest costs in all instances of partial or limited success by a protester may result in an unjustified windfall to the protester and cost to the government. *Id.*

Accordingly, in appropriate cases, we have limited the recommended reimbursement of protest costs where a part of the costs is allocable to a losing protest issue that is so clearly severable as to essentially constitute a separate protest. *See, e.g., VSE Corp.; The Univ. of Hawaii--Costs*, B-407164.11, B-407164.12, June 23, 2014, at 8. In determining whether protest issues are so clearly severable as to essentially constitute separate protests, we consider, among other things, the extent to which the issues are interrelated or intertwined--*i.e.*, the extent to which successful and unsuccessful arguments share a common core set of facts, are based on related legal theories, or are otherwise not readily severable. *See Deque Sys., Inc.--Costs*, B-415965.5, Aug. 23, 2018, at 5. In applying these principles, we have severed costs arising from allegations of misvaluation under separate evaluation factors on the basis they are not intertwined. *See BluePath Labs, LLC--Costs*, B-417960.4, May 19, 2020, at 4; *Carney, Inc.--Costs*, B-408176.13, Feb. 14, 2014, at 6.

In the underlying decision, we declined to recommend reimbursement of protest costs for Accura’s challenges to the agency’s evaluation of technical proposals because we found those allegations involved different core facts and legal theories than the meritorious protest grounds. *Accura Eng’g and Consulting Servs., Inc.--Costs*, *supra* at 7-8. We noted that in its protest of the agency’s evaluation of Radise’s technical proposal, Accura’s arguments focused on the Corps’s decision to rate Radise’s proposal as outstanding under the technical approach factor notwithstanding the agency’s identification of a risk involving key personnel. *Id.* at 7. Specifically, Accura

contended that the agency's identification of the risk meant that the awardee's proposal should have been rated as good--instead of outstanding--under the solicitation definitions. *Id.* Regarding the agency's evaluation of Accura's technical proposal, we wrote that Accura asserted that the Corps should have assigned a rating of outstanding. *Id.* As noted in the underlying decision--a point that the requester does not dispute--these allegations do not share a common set of core facts with Accura's protest of the price evaluation. *Id.*; Req. for Recon. at 4 ("Accura does not seek to relitigate the full severability analysis. Rather, Accura identifies two specific factual errors in the Decision's characterization of the protest record that, if corrected, would warrant a different outcome on the severability issue.").

Here, Accura has not demonstrated any material error in the underlying decision. While Accura is correct that its underlying protest submissions briefly referenced the interplay between the agency's failure to assess price realism and how it could potentially impact the evaluation under the technical approach factor (which would go to the potential prejudice stemming from the agency's failure to perform the required price realism evaluation), the crux of Accura's challenges to the Corps's evaluation of technical proposals had no connection to Accura's meritorious protest of the price evaluation. As noted above, Accura's protest of the Corps's evaluation of the awardee's technical proposal centered on the agency rating Radise's proposal as outstanding notwithstanding the assessment of a risk associated with key personnel--not a risk resulting from low proposed pricing or a lack of understanding. Accura's allegations about the propriety of rating the awardee's proposal as outstanding, while at the same time assessing a risk related to the awardee's proposed key personnel, did not have any legal or factual relationship with Accura's challenges to the price evaluation.

Furthermore, a review of Accura's submissions in the underlying protest demonstrates that these protest allegations constituted Accura's predominant protest arguments regarding the technical evaluation. The arguments regarding the impact of price evaluation on the technical evaluation were cursory and undeveloped. In its protest, Accura dedicated more than six pages of its protest to the allegations regarding the agency's assignment of adjectival ratings under the technical approach factor. Protest at 16-22. The same document included a single sentence where Accura argued that the failure to evaluate price realism could have potentially impacted the technical evaluation. *Id.* at 31. Similarly, in Accura's supplemental protest and comments, there were two sentences claiming that a price realism evaluation could have affected the technical evaluation, and more than nine pages discussing Accura's other challenges to the technical evaluation. Comments & Supp. Protest at 5-14, 25. Likewise, in Accura's supplemental comments, Accura mentioned the potential impact of a price realism evaluation on the technical evaluation in a single sentence, and it discussed its other challenges to the technical evaluation for more than three pages. Supp. Comments at 22-26, 29. In sum, the thrust of Accura's protest of the technical evaluation pertained to the agency's assignment of adjectival ratings, and the allegations did not share a common factual or legal nexus to the protest of the price evaluation.

As noted above, in determining whether protest issues are so clearly severable as to constitute essentially separate protests, we consider the extent to which the issues are interrelated or intertwined--i.e., the extent to which successful and unsuccessful arguments share a common core set of facts, are based on related legal theories, or are otherwise not readily severable. *Deque Sys.--Costs, supra*. Here, the vast majority of Accura's assertions regarding the Corps's evaluation under the technical approach factor did not share a core set of facts or a related legal theory with Accura's meritorious allegations. In challenging the technical approach evaluation, Accura focused on a risk related to the awardee's key personnel and the RFP's definitions of the adjectival ratings. We decline to find that the inclusion of a few sentences with brief and superficial assertions regarding the potential for a price realism evaluation to impact the agency's technical evaluation resulted in Accura's entire technical evaluation protest ground being intertwined with the protest of the price evaluation. In these circumstances, we find Accura's technical evaluation challenges were severable from the meritorious price evaluation challenges.

In conclusion, our review of the record as a whole supports our prior conclusion that Accura's challenges to the technical evaluation were severable from its meritorious protest of the price evaluation and, therefore, did not support a recommendation for reimbursement of those costs. To the extent our prior decision did not acknowledge Accura's brief claims that had the agency performed a price realism evaluation consistent with the terms of the solicitation, that evaluation could have affected the technical evaluation, the protester has not demonstrated that the alleged error was material. As demonstrated above, Accura's challenges to the technical evaluation centered on the assignment of adjectival ratings and the consideration of a risk associated with key personnel. Those arguments did not share common core facts or legal theories with Accura's meritorious allegation. Accordingly, Accura's challenges to the evaluation of technical proposals were severable from its successful challenge to the agency's price evaluation. The request does not provide a basis for reversing our prior decision.

The request for reconsideration is denied.

Edda Emmanuelli Perez
General Counsel