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Decision

Matter of: PricewaterhouseCoopers LLP; IBM U.S. Federal

File: B-409885; B-409885.2; B-409885.3; B-409885.4; B-409885.5; B-409885.6

Date: September 5, 2014

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Daniel S. Herzfeld, Esq., John E. Jensen, Esq., Alexander B. Ginsberg, Esq., and Meghan D. Doherty, Esq., Pillsbury Winthrop Shaw Pittman LLP, for Ernst & Young LLP, an intervenor.

Wade L. Brown, Esq., David C. DeFrieze, Esq., and Melissa Lloyd, Esq., Department of the Army, for the agency.

Noah B. Bleicher, Esq., and Glenn G. Wolcott, Esq., Office of the General Counsel, GAO, participated in the preparation of the decision.

DIGEST

1. Agency's decision to consider relevance of projects submitted under experience factor in the aggregate was unobjectionable where solicitation did not require that each individual project be of the same size, scope, and complexity as the solicited requirements.
2. Evaluation of awardee's key personnel was proper where agency reasonably determined that resumes of awardee's proposed personnel demonstrated compliance with solicitation's minimum experience and qualification requirements.
3. Evaluation of awardee's transition plan is unobjectionable where evaluators reasonably concluded that plan complied with the solicitation's requirements.
4. Protest that awardee's proposal took exception to material solicitation terms regarding reallocation of labor hours is denied where statement in proposal was not inconsistent with solicitation requirement that the agency approve any changes to labor hours.

5. Challenge that agency did not adequately investigate an alleged conflict of interest is denied where protester failed to show that agency's determinations regarding the alleged conflict were unreasonable or provide hard facts demonstrating an impermissible conflict.

6. Agency's best-value award decision was not irrational where source selection authority performed a reasonable cost/technical tradeoff that was consistent with the solicitation, adequately-documented, and explains the rationale for awarding the contract to the lower-rated, lower-priced offeror.

DECISION

PricewaterhouseCoopers LLP (PwC), of McLean, Virginia, and IBM Corporation d/b/a IBM U.S. Federal (IBM), of Bethesda, Maryland, protest the award of a contract to Ernst & Young LLP (E&Y), of McLean, Virginia, pursuant to request for proposals (RFP) No. W91CRB-13-R-0034, which was issued by the Department of the Army, U.S. Army Contracting Command, for audit readiness support services. The protesters challenge various aspects of the evaluation of E&Y's proposal under the experience, key personnel, and transition plan factors as well as the agency's cost/technical tradeoff. IBM also objects to the award decision on the basis that E&Y took exception to a material solicitation term, and that the agency failed to properly evaluate an alleged conflict of interest.

We deny the protests.

BACKGROUND

In order to provide Army decision makers with more accurate, timely, and useful financial information, the Army is engaged in what it refers to as "one of the most complex and challenging transformations ever attempted to revolutionize its financial management processes, business rules, and systems." RFP at 8. One of the objectives of the Army's Financial Improvement Plan (FIP) is for the agency to achieve auditable financial statements. Id. The solicitation here, issued on September 30, 2013, under Federal Acquisition Regulation (FAR) subpart 8.4 procedures, sought proposals from General Services Administration (GSA) Financial and Business Solutions (FABS) schedule holders to assist the Army with achieving auditability in four General Fund financial statements.¹ RFP at 1; PwC Agency Report (AR), Tab D-1, Acquisition Plan, at 8. The RFP contemplated the

¹ Although the protest here concerns the placement of an order against the awardee's GSA schedule, the solicitation was issued as an RFP and the evaluation record primarily refers to "offerors" and "proposals" and the award of a contract. For the sake of consistency, our decision adopts the terminology used by the solicitation and the agency record.

award of a time-and-materials contract with a 1-year base period and two 1-year options.² RFP at 3-7; PwC AR, Tab D-1, Acquisition Plan, at 9, 10.

The RFP advised that award would be made “to the Offeror who gives the Government the greatest confidence that it will best meet or exceed the requirements” based on a consideration of seven evaluation factors: (1) experience; (2) approach to sample scenario; (3) past performance; (4) key personnel; (5) transition plan; (6) small business utilization factor; and (7) price. RFP at 39. Pursuant to the RFP, the experience and approach to sample scenario factors would be part of the agency’s tradeoff analysis, whereas the remaining non-price factors would be evaluated as either acceptable or unacceptable. Id. To receive consideration for award, offerors had to receive a rating of no less than acceptable for all factors. Id. The RFP further provided that the experience and approach to sample scenario factors were equally important, and when combined, were more important than price. Id.

Relevant to this protest is the agency’s evaluation under factors 1, 4, and 5. With respect to the experience factor (factor 1), the RFP instructed offerors to submit for review a minimum of three projects. Id. at 34. The RFP advised, “Projects may be past (completed within the past 36 months) or current, but must be substantially the same in scope, size and complexity as this requirement.”³ Id. The solicitation further provided that at least one of the projects must have been performed by the prime offeror. Id. The RFP permitted offerors to submit projects performed by a “significant subcontractor/teaming partner,” but if the proposed subcontractor performed as a subcontractor for the project submitted, then “the dollar value, scope, and complexity of each project must be substantially the same in the dollar value, scope, and complexity of the subcontractor’s effort anticipated in this quote.” Id. The RFP identified various information about the project that offerors were to include in their proposals, such as the contract type, date, and value, and a description of the nature and complexity of the work. Id. Offerors were also instructed to “describe their effort in the project and its relevance to this [performance work statement].” Id.

In addition, section L of the RFP identified six different experience points, listed in order of importance, that the agency “place[d] high value on” in rating this factor. Id. These experience points included items such as “[e]xperience in delivering successful audit readiness solutions to the Department of Defense and other

² The solicitation was amended eight times during this procurement. Citations in this decision to the solicitation are to the conformed version of the RFP posted by the agency on February 26, 2014.

³ The solicitation did not define any threshold for what the agency considered to be the same size, scope, or complexity. See RFP at 34.

agencies of the federal government resulting in a clean audit/examination opinion” and “[d]emonstrated an understanding of the Army’s business transformation and Enterprise Resource Planning (ERP) solutions, experience and expertise in providing assessments and improvements of financial statement auditability plans within the Department of Defense.” Id. Pursuant to the RFP, the agency would evaluate offerors under the experience factor based on “how many of and how well” these experience points were demonstrated in the projects submitted for review. Id. at 39. Specifically, if five or more of the section L experience points were “discussed in sufficient detail to demonstrate the experience required to meet and/or exceed the minimum requirements of the solicitation,” then the proposal would be rated outstanding under the factor. Id. If three or more experience points were discussed, the proposal would be rated acceptable under factor 1, and if less than three experience points were discussed, the proposal would be rated unacceptable. Id. at 39-40.

With respect to the key personnel factor (factor 4), the solicitation identified three positions that the Army considered key--director, senior manager I, and manager I --and the RFP identified minimum education and experience requirements that proposed key personnel had to possess. Id. at 13. The RFP also listed five qualifications that key personnel were to meet, such as familiarity with pertinent “federal financial management systems requirements” and familiarity with Department of Defense (DoD) “policies, systems and procedures for personnel, acquisition, inventory, property and material management.” Id. The RFP instructed offerors to submit 12-15 resumes and letters of intent for the individuals proposed to serve in these key personnel positions. Id. at 35. Offerors also were to submit a key personnel matrix and a staffing plan detailing the availability of personnel, the offeror’s ability to recruit new employees, and the offeror’s ability to replace employees with individuals with equivalent qualifications. Id.

Pursuant to the RFP, if all of an offeror’s resumes met the minimum performance work statement (PWS) requirements and the offeror’s staffing plan provided a “clear and detailed response” that demonstrated the offeror’s plan with respect to recruiting and replacing personnel, the offer would be rated acceptable under the key personnel factor. Id. at 41. If “[a]ny or all” resumes did not meet the minimum requirements, or the staffing plan did not provide a clear and detailed response, the proposal would be rated unacceptable under the factor. Id.

With respect to the transition plan factor (factor 5), the solicitation instructed offerors to “present their approach to transition-in work from the incumbent vendor with minimal disruption to ongoing operations.” Id. at 35. The RFP advised that the transition-in plan was not to exceed 45 days, key personnel were required to begin performance on the first day of the transition period, and all remaining employees were to begin performance by the 30th day of the transition period. Id. The RFP identified five criteria that offerors’ transition plans were to encompass, including, as relevant here, “a reasonable, realistic approach for assuming full contractual

responsibility without disruption or degradation of performance during the transition plan” and “a realistic, achievable and efficient transition schedule and staffing plan.” Id. at 35-36. If the transition plan “clearly meets [the] timeframe stated and all five bullets of the solicitation,” then it would be rated acceptable; if not, it would be rated unacceptable. Id. at 41.

With respect to price, the RFP identified six required labor categories and dictated the maximum labor hours authorized for each category. Id. at 14. Offerors were to submit a pricing table that listed their fully burdened labor rates for each labor category for the base and option years. Id. at 37; RFP, attach. 3, Pricing Table, at 1. Thus, the Army set the labor categories and maximum labor hours under the solicitation; offerors only proposed labor rates. The RFP advised that the proposed prices were to be based on the offeror’s GSA schedule rates, and discounts were encouraged. RFP at 37. The RFP also warned that no pricing information was to be included in the non-price factor submissions and that the agency could find a proposal unacceptable if it did not separate the price factor. Id. at 32, 37. In evaluating price, the RFP established that the Army would conduct a price analysis to ensure that proposed prices were “fair and reasonable;” the RFP did not provide for a price realism analysis. Id. at 42.

Prior to the deadline for the submission of proposals, the Army received proposals from E&Y, PwC, and IBM (the incumbent contractor). PwC AR at 10. An Army technical evaluation team (TET) evaluated proposals under factors 1-5, identifying strengths and weaknesses for factors 1 and 2 and determining the acceptability of proposals under factors 3, 4, and 5. Id. A small business evaluator reviewed proposals under factor 6, and a price evaluator analyzed proposed prices. Id. The results of the agency’s evaluation were as follows:

	E&Y	PwC	IBM
1 - Experience	Outstanding	Outstanding	Outstanding
2 - Approach to Sample Scenario	Acceptable	Outstanding	Outstanding
3 - Past Performance	Acceptable	Acceptable	Acceptable
4 - Key Personnel	Acceptable	Acceptable	Acceptable
5 - Transition Plan	Acceptable	Acceptable	Acceptable
6 - Small Business Utilization	Acceptable	Acceptable	Acceptable
7 - Price	\$55,553,597	\$106,619,357	\$85,986,434

See id. at 12; IBM AR at 12. Thereafter, a source selection advisory council (SSAC) reviewed the technical evaluation results and the price analysis and summarized the findings in briefing charts and a memorandum. PwC AR, Tab N, SSAC Briefing Charts, at 1-37; Tab O, SSAC Recommendation, at 1-9. The SSAC compared the offerors’ strengths and weaknesses under factors 1 and 2, noting that

PwC's and IBM's proposals were assigned more strengths than E&Y's, and the only weaknesses identified were related to E&Y's proposal.⁴ PwC AR, Tab N, SSAC Briefing Charts, at 24-27. The SSAC also highlighted the evaluation findings regarding the remaining factors, those rated as either acceptable or unacceptable. Id. at 28-31. With respect to price, the SSAC concluded that the differences in the proposed rates was primarily due to discounts to the firms' published GSA FABS rates. Id. at 34. The SSAC also included information specifically about E&Y's lower proposed price, explaining that E&Y "heavily" discounted their GSA schedule labor rates and that the CO did not find "any indication of mistake in these prices." Id. at 35. The SSAC determined that all offerors were "capable of meeting [the] requirements." Id. at 37. The SSAC further concluded that the advantages IBM and PwC offered did not warrant paying a "substantial" price premium. Id. In this regard, the SSAC found that E&Y was "clearly capable of performing [the] mission at a significant price savings," and it recommended award to the firm. Id.; PwC AR, Tab O, SSAC Recommendation, at 9.

Source Selection Decision

The source selection authority (SSA) reviewed the SSAC's briefing slides and memorandum and prepared a source selection decision document (SSDD) explaining the decision to award the contract to E&Y. PwC AR, Tab P, SSDD, at 1-17. In this regard, the SSA detailed the evaluators' findings under each of the factors. With respect to the experience factor, the SSA noted that E&Y demonstrated the experience to meet five of the solicitation's six experience points, and that the TET assigned the firm's proposal several strengths under the factor. Id. at 3. The SSA also, however, highlighted the two weaknesses identified by the TET. The SSA concluded that E&Y's "lack of detail to demonstrate experience with the [deleted] could result in missed audit readiness milestones, deliverable delays, and increased level of effort from IT contractor personnel, and could create a risk in meeting milestones if not properly managed." Id. On the other hand, the SSA noted that neither IBM nor PwC had any weaknesses and both firm's proposals offered significant strengths that the SSA documented. Id. at 4-5. Under the experience factor, the SSA concluded that IBM's proposal was "superior" to E&Y's, and that PwC's proposal was "even better than" IBM's. Id. at 5.

With respect to the other non-price factors, the SSA noted that IBM's and PwC's proposals offered more strengths than E&Y's under the approach to sample scenario factor and that E&Y's proposal did not receive the same outstanding rating as the other two proposals. Id. at 8. The SSA also discussed a weakness assigned to E&Y's proposal under the factor that the SSA explained "can lead to delays or unnecessary focus of efforts," but he noted that the weakness was not significant.

⁴ In its briefing charts and memorandum, the SSAC did not identify the offerors by name, but instead referred to them as offerors A (E&Y), B (IBM), and C (PwC).

Id. The SSA continued his analysis by highlighting the TET's findings under the past performance, key personnel, transition plan, and small business utilization factors, noting that "[a]ll offerors submitted the required information and were rated Acceptable" under the factors. Id. at 9-13.

With respect to price, the SSA conducted a comparative price analysis and found that the differences in offerors' proposed prices were due to differences in the discounted GSA rates that each offeror proposed. Id. at 14. The SSA explained that E&Y's "low price and significant discounts were carefully considered to ensure that they were accurate and not the result of a mistake." Id. at 15. The SSA confirmed that E&Y "consciously discounted their GSA schedule rates heavily," and he documented several explanations from E&Y's proposal. Id. With respect to E&Y's price, the SSA concluded:

While the rates proposed by [E&Y] are deeply discounted, considering the fixed nature of these rates, the contract maximums in place, the explanation in Offeror A's proposal confirming and explaining the prices and discounts provided, the size and experience of the company, and the Government oversight and controls over cost increases, there is no reason to doubt the Army will reap the savings proposed.

Id. at 16-17. The SSA further concluded that each firm proposed fair and reasonable prices. Id. at 15.

Ultimately, the SSA determined that E&Y's proposal represented the best value to the agency. Id. at 17. In reaching this conclusion, the SSA explained as follows:

[E&Y's] proposal clearly indicates that they can perform this mission, offers several strengths, and has limited weaknesses. While there is clearly a distinction between the technical proposals, and while award to [E&Y] may not result in the best performance possible, ultimately it is the Army that is responsible for the approach, cost, oversight and success of this mission. After careful assessment, it is evident that the additional strengths provided by [IBM] and [PwC] do not warrant paying a premium of \$30,432,837 (or 54.8%) to award to [IBM] or a premium of \$51,065,760 (or 91.9%) to award to [PwC].

Id. On May 22, the Army awarded the contract to E&Y. Following their respective debriefings, PwC and IBM filed these protests.

DISCUSSION

The protesters raise numerous arguments challenging the evaluation of E&Y's proposal. For example, the protesters object to the agency's evaluation under the experience, key personnel, and transition plan factors. PwC and IBM also challenge the agency's cost/technical tradeoff analysis and award decision. Further, IBM alleges that E&Y took exception to certain RFP terms regarding reallocation of labor hours and objects to the agency's assessment of an organizational conflict of interest. We have reviewed all of PwC's and IBM's allegations and find that none furnishes a basis for questioning the evaluation and selection of E&Y's proposal.

The evaluation of an offeror's proposal is a matter within the agency's discretion, and this Office will not reevaluate proposals; rather, we will review an agency's evaluation to determine whether the agency's judgments were reasonable and consistent with the stated evaluation criteria. See, e.g., GC Servs. Ltd. P'ship, B-298102, B-298102.3, June 14, 2006, 2006 CPD ¶ 96 at 6; Rome Research Corp., B-291162, Nov. 20, 2002, 2002 CPD ¶ 209 at 4. A protester's disagreement with an agency's judgments does not render the evaluation unreasonable. Id. For procurements conducted pursuant to FAR subpart 8.4 that require a statement of work, such as this one, FAR § 8.405-2(e) designates limited documentation requirements. In a FAR subpart 8.4 procurement, an agency's evaluation judgments must be documented in sufficient detail to show that they are reasonable. Neopost USA Inc., B-404195, B-404195.2, Jan. 19, 2011, 2011 CPD ¶ 35 at 7; FAR § 8.405-2.

Experience Factor

First, the protesters assert that the agency improperly evaluated E&Y's proposal under the experience factor. PwC Comments/Supplemental (Supp.) Protest at 2; IBM Comments/Supp. Protest at 42. The protesters complain that E&Y failed to submit three projects that were each substantially the same in size, scope, and complexity as this procurement. PwC Comments/Supp. Protest at 3; IBM Comments/Supp. Protest at 44; see RFP at 34. More specifically, the protesters argue that in evaluating E&Y's experience it was improper for the agency to consider the relevance of the projects the awardee submitted in the aggregate.

Our Office examines an agency's evaluation of experience to ensure that it was reasonable and consistent with the solicitation's stated evaluation criteria and applicable statutes and regulations. Herve Cody Contractor, Inc., B-404336, Jan. 26, 2011, 2011 CPD ¶ 27 at 3. An agency has broad discretion, when evaluating offerors' experience, to determine whether a particular contract is relevant to an evaluation of experience. See All Phase Envtl., Inc., B-292919.2 et al., Feb. 4, 2004, 2004 CPD ¶ 62 at 3. A protester's disagreement with the agency's evaluation judgments about experience ratings does not establish that the

evaluation or the source selection decision was unreasonable. See A & D Gen. Contracting, Inc., B-409429, Apr. 17, 2014, 2014 CPD ¶ 130 at 2.

Where a protester and agency disagree over the meaning of solicitation language, we will resolve the matter by reading the solicitation as a whole and in a manner that reasonably gives effect to all its provisions. H P Enter. Servs., LLC, B-409169.3, B-409169.4, Jun. 16, 2014, 2014 CPD ¶ 179 at 7; Solec Corp., B-299266, Mar. 5, 2007, 2007 CPD ¶ 42 at 2. We will not read a provision restrictively where the terms of the solicitation do not indicate that such a restrictive interpretation was intended by the agency. Vital Link, Inc., B-405123, Aug. 26, 2011, 2011 CPD ¶ 233 at 4.

Here, the TET's evaluation of E&Y's experience was unobjectionable. The record shows that the TET evaluated all six of the projects that E&Y submitted for review, first assessing the extent to which each project provided experience of the same size, scope, and complexity as this procurement. PwC AR, Tab I, E&Y Technical Evaluation, at 1-2; IBM AR, Tab I, E&Y Technical Evaluation, at 1-2. The evaluators found that one of E&Y's projects met all three relevance criteria, another two were of the same scope and complexity, a fourth project was found to be the same scope and size, and two additional projects were the same scope as the requirements here.⁵ Id. Then the TET assessed all of the projects collectively against the six experience points listed in section L of the RFP, and the evaluators determined that E&Y demonstrated experience in five of the six points.⁶ PwC AR at 21; IBM Supp. AR at 10. Because the firm discussed five of the section L points in sufficient detail to demonstrate experience required to meet or exceed the solicitation requirements, the proposal was rated outstanding under the factor,

⁵ Three of these projects were performed by E&Y's proposed subcontractors/teaming partners. PwC AR, Tab I, E&Y Technical Evaluation, at 1-2. PwC objects to the agency's consideration of these projects, arguing that the agency was only permitted to review projects performed by "significant subcontractors," see RFP at 34, and that E&Y's proposal did not conclusively establish that these subcontractors should be considered significant. PwC Consolidated Protest at 15; PwC Comments/Supp. Protest at 9; see also IBM Comments/Supp. Protest at 47 n.13. We have considered and rejected this argument.

⁶ One of the experience points focused on "an understanding of the Army's business transformation and Enterprise Resource Planning (ERP) solutions, experience and expertise in providing assessments and improvements of financial statement auditability plans within the Department of Defense." RFP at 34. The TET noted that E&Y's proposal did not demonstrate that the firm participated in "any major [deleted]" and that the projects showed a "limited understanding of [deleted]." PwC AR, Tab I, E&Y Technical Evaluation, at 3.

which was consistent with the RFP's rating criteria.⁷ See PwC AR, Tab I, E&Y Technical Evaluation, at 3-4; RFP at 39. The evaluators also identified several strengths (associated with experience points 2 and 6) and two significant weaknesses (both related to experience point 3). PwC AR, Tab I, E&Y Technical Evaluation, at 5-6.

The evaluators' decision to consider all six of the projects E&Y submitted for review, even though five of the six were assessed as meeting some of the relevance criteria and not all, was not improper, as the protesters allege. In this regard, the RFP advised that "[p]rojects . . . must be substantially the same in scope, size and complexity as this requirement." RFP at 34. The solicitation did not expressly require that each project had to meet all three of the relevance criteria to be considered. Accordingly, we do not find the agency's consideration of project relevance in the aggregate to be unreasonable. Indeed, where the agency required that each project must meet all three relevance criteria it expressly stated this requirement. See RFP at 34 ("If a subcontractor submits projects where they were a subcontractor . . . the dollar value, scope, and complexity of each project must be substantially the same in the dollar value, scope, and complexity of the subcontractor's effort anticipated in this quote." (emphasis added)).⁸ Accordingly, considering the solicitation as a whole, we find that it did not prohibit the agency from considering the relevance of offerors' projects collectively as part of its experience assessment.

Moreover, the interpretation of the solicitation now advanced by the protesters is at odds with the contents of their proposals. In this regard, the protesters included in their proposals projects that clearly fell outside one or more of the relevance criteria.

⁷ The protesters do not object to the agency's consideration of submitted projects in the aggregate to assess offerors' experience with the section L points; the complaints here focus on the agency's assessment of the relevance of the projects.

⁸ In addition, under the past performance factor, the RFP required offerors to submit past performance information about the same projects submitted under the experience factor. RFP at 34. Again, the agency considered the relevance of these projects in terms of whether the projects were of the same size, scope, and complexity of the requirements here. *Id.* at 35. The record shows that with respect to E&Y's six projects, the TET noted that while one project met all three of the relevance criteria, "when taken as a whole" the six projects were evaluated as similar in size, scope and complexity to this procurement's requirements. PwC AR, Tab J, Past Performance Evaluation, at 3. To the extent the protesters argue that E&Y should have been rated as unacceptable under the past performance factor because each project did not individually meet all three relevance criteria, see PwC Comment/Supp. Protest at 20; IBM Comment/Supp. Protest at 49 n.14, for the reasons outlined above we disagree.

For example, with respect to size, the record shows that PwC--which proposed to perform the services here for \$106.6 million--submitted for review projects that were as small as \$10.8M. PwC AR, Tab F-2, PwC Proposal Volume 1 - Experience, at 35. Similarly, projects that IBM included in its proposal demonstrate an even clearer disconnect between the protester's purported interpretation of the RFP. Specifically, IBM submitted for review projects valued at \$3.9 million, \$6.7 million, and \$16.2 million even though the firm proposed to perform the contract for \$86 million. IBM AR, Tab F-2, IBM Proposal Volume 1 - Experience, at 9, 19, and 31. Certainly, the protesters could not reasonably argue that these projects were of the same size as the procurement here such that, under their interpretation of the RFP's experience requirements, the agency should have included these small projects as part of its experience assessment. In addition, we find unpersuasive PwC's counter argument that only three of its projects had to meet all of the relevance criteria and that it submitted additional projects (even substantially smaller ones) to ensure that this requirement was met. See PwC Supp. Comments at 20; RFP at 34. If, under the firm's interpretation of the RFP's experience requirement, the agency could only consider projects of the same size, scope, and complexity, there would be no reasonable explanation for the firm to have submitted a project that was worth approximately 10 percent of what it proposed for the effort here. Thus, it appears that the protesters' litigation positions differ markedly from their interpretation of the solicitation at the time of proposal submissions. On this record, we have no basis to conclude that the agency's actions were unreasonable.

Key Personnel Factor

Next, the protesters object to the agency's evaluation of E&Y's key personnel.⁹ PwC argues that the Army should have found E&Y's proposal unacceptable under the factor because two proposed key personnel did not meet the RFP's minimum requirements. PwC Comments/Supp. Protest at 21.

⁹ IBM complains that E&Y engaged in an improper bait and switch because the awardee began an "extensive effort to recruit IBM's incumbent key personnel" within days of contract award. IBM Protest at 44-45. To establish an improper bait and switch scheme, a protester must show a firm either knowingly or negligently represented that it would rely on specific personnel that it did not reasonably expect to furnish during contract performance, and that the misrepresentation was relied on by the agency and had a material effect on the evaluation results. Data Mgmt. Servs. JV, B-299702, B-299702.2, July 24, 2007, 2007 CPD ¶ 139 at 10. We have reviewed IBM's allegation and conclude that the protester has not satisfied these requirements here. The mere fact that E&Y was seeking to hire additional qualified personnel to meet the needs of the RFP does not demonstrate that E&Y failed to propose appropriate personnel in its proposal or misrepresented the availability of the personnel.

As discussed above, the solicitation indicated that the director, senior manager I, and manager I positions were key personnel, and it identified minimum requirements and qualifications for these positions. RFP at 13. The RFP instructed offerors to submit “12-15 resumes” that addressed the solicitation’s minimum education and experience requirements.¹⁰ Id. at 35. In its proposal, E&Y identified [deleted] proposed key personnel, and the firm submitted for review resumes and letters of intent for these individuals, as well as a staffing plan and a key personnel matrix. PwC AR, Tab G-5, E&Y Proposal, Volume 4 - Key Personnel, at 1-103. The record shows that the TET reviewed E&Y’s submissions and described in its report the qualifications for each of the proposed key personnel. PwC AR, Tab I, E&Y Technical Evaluation, at 8-11. The TET concluded that all of the proposed personnel met the RFP’s minimum experience and education requirements and demonstrated “experience, knowledge and familiarity with all six factors . . . of the PWS.” Id. at 8-9. Accordingly, the evaluators rated E&Y’s proposal as acceptable under the factor.

PwC complains that one of E&Y’s candidates for a senior manager I position and one of the firm’s candidates for a manager I position failed to demonstrate compliance with the RFP’s minimum experience requirements. PwC Comments/Supp. Protest at 22, 25. With respect to the senior manager I candidate, PwC argues that the individual’s experience as a human resources information systems manager--as reflected on the candidate’s resume--is “not generally relevant to work with federal financial management systems.” Id. at 25. In this regard, the RFP required that the senior manager I demonstrate “6 years experience within DoD financial management or other federal financial management.” RFP at 13. With respect to the manager I candidate, PwC contends that the individual’s experience as a change management specialist and federal contract specialist “does not relate” to federal financial management experience. PwC Comments/Supp. Protest at 23. For this position, the RFP required 4 years of federal financial management experience. RFP at 13. Had the Army not credited these prior positions as counting toward federal financial management experience, PwC explains that the candidates would not have met the RFP’s minimum requirements.¹¹

¹⁰ Specifically, the RFP required offerors to provide a minimum of two resumes for the director position, a minimum of five resumes for the senior manager I position, and a minimum of five resumes for the manager I position. RFP at 35.

¹¹ In the key personnel matrix E&Y submitted with its proposal, the firm represented that the proposed senior manager I that PwC questions had 9 years of experience within DoD financial management or other federal financial management. PwC AR, Tab G-5, E&Y Proposal Volume 4 - Key Personnel, at 6; see also RFP, attach 7, Questions and Answers, at 12 (confirming that the “years of experience” column in the matrix refers to years of experience within DoD financial management or other federal financial management). E&Y represented that its proposed manger I at

(continued...)

Here, the record shows that the TET reviewed the senior manager I candidate at issue and reasonably determined that the individual “[m]et the requirements of the PWS.” AR, Tab I, E&Y Technical Evaluation, at 10. In response to PwC’s protest, the agency explains that several of the key systems and programs that the individual worked on while serving as a human resources information systems manager in the Army--systems identified in the candidate’s resume--“have significant impact on audit readiness of Army Financial Operations.”¹² PwC Supp. AR at 24. The agency further explains that relevant experience with one of the systems identified would be “an advantage for the audit readiness support contractor and enable [the Army] to ensure proper controls for this system are developed and tested.” Id. Finally, the agency notes that the candidate’s resume indicated that the candidate was responsible for management of the government purchase card, which the agency concludes “would be an advantage to the audit readiness support staff so that practical operational use could be reconciled with audit standards of control.” Id. Although PwC disagrees with the agency’s explanation, we have no basis to conclude that the evaluation of E&Y’s senior manager I candidate was unreasonable.

Likewise, the agency’s evaluation of the manager I candidate that PwC singles out was also unobjectionable. With respect to this individual, the TET found as follows: “Met the requirements of the PWS; Very limited audit readiness experience (1 year); possess non-relevant financial management experience.” AR, Tab I, E&Y Technical Evaluation, at 10-11. Although PwC questions the relevance of the

(...continued)

issue had 5 years of experience. PwC AR, Tab G-5, E&Y Proposal Volume 4 - Key Personnel, at 6.

¹² PwC objects to our consideration of the agency’s explanations of the TET’s determinations, arguing that they are post hoc determinations that our Office should not consider. PwC Comments/Supp. Protest at 28; PwC Supp. Comments at 23. However, in reviewing an agency’s evaluation, we do not limit our review to contemporaneous evidence, but consider all of the information provided, including the parties’ arguments and explanations. Remington Arms Co., Inc., B-297374, B-297374.2, Jan. 12, 2006, 2006 CPD ¶ 32 at 10. While we generally give little weight to reevaluations and judgments prepared in the heat of the adversarial process, Boeing Sikorsky Aircraft Support, B-277263.2, B-277263.3, Sept. 29, 1997, 97-2 CPD ¶ 91 at 15, post-protest explanations that provide a detailed rationale for contemporaneous conclusions and simply fill in previously unrecorded details will generally be considered in our review of evaluations where, as here, those explanations are credible and consistent with the contemporaneous record. APLus Techs., Inc., B-408551.3, Dec. 23, 2013, 2014 CPD ¶ 12 at 10 n.11; NWT, Inc.; PharmChem Labs., Inc., B-280988, B-280988.2, Dec. 17, 1998, 98-2 CPD ¶ 158 at 16.

candidate's work experience as a change management specialist, the agency further clarifies that this work experience met the RFP's requirements because the work involved "resource planning and fiscal responsibilities." PwC Supp. AR at 23. Specifically, the agency explains that the individual's performance as a change management specialist demonstrated federal financial management experience because the position involved "drafting financial policies and procedures for the Financial Management Department within the Office of Comptroller of the Currency." Id. The agency explains that this experience "complements any specific audit experience" the individual already possessed. Id. In addition, the individual's service as a federal contract specialist was considered qualifying experience because, according to the agency, "one of the most critical assessable units and associated business processes within the audit readiness construct is contract payment." Id. at 24. The agency concludes that the experience as a contract specialist would be "advantageous" because the individual could assist with integrating the end-to-end process of contract award and payment into audit readiness standards, something that has been a "particular challenge[]" for the agency. Id.

The protester primarily complains that in the resumes submitted for review, E&Y ties the candidates' various professional experiences to different qualifications listed in the PWS, and that this manager I candidate's resume did not also tie the positions at issue to RFP criteria related to federal financial management. PwC Comments/Supp. Protest at 25; PwC Supp. Comments at 24; see PwC AR, Tab G-5, E&Y Proposal, Volume 4 - Key Personnel, at 31. The protester, however, fails to establish that this precluded the agency from counting the candidate's experiences at issue toward the RFP's requirement for 4 years of federal financial management experience. In this regard, the RFP did not require that offerors link proposed key personnel experience to the PWS qualifications. Rather, the solicitation simply required the agency to evaluate whether the resumes met the minimum PWS requirements. RFP at 41. As discussed above, the agency considered all of the information in the candidate's resume and reasonably concluded that the individual's change management specialist and federal contract specialist experience qualified as federal financial management experience. The protester has not demonstrated that such a finding was unreasonable or contrary to the solicitation. In sum, PwC has not shown that the agency's evaluation under the key personnel factor was improper or otherwise objectionable.

Transition Plan Factor

Next, the protesters object to the agency's determination that E&Y submitted an acceptable transition plan. The protesters complain that the Army failed to evaluate whether E&Y's transition plan was realistic, as required by the RFP. PwC Consolidated Protest at 21; IBM Protest at 32; see RFP at 35, 41.

As discussed above, the RFP instructed offerors to submit a transition plan that met five criteria outlined in the solicitation. RFP at 35-36. Of relevance here, the transition plan had to “[c]learly demonstrate[] a reasonable, realistic approach for assuming full contractual responsibility without disruption or degradation of performance during the transition period” and include a “realistic, achievable and efficient transition schedule and staffing plan.” *Id.* The record shows that E&Y submitted a transition plan that discussed the firm’s transition approach, transition risks and mitigation strategies, transition schedule and staffing plan, transition team availability, transition team qualifications, and closeout/transition plan. PwC AR, Tab G-6, E&Y Proposal Volume 5 - Transition Plan, at 1-5. The TET reviewed E&Y’s transition plan and rated it acceptable, concluding as follows:

E&Y met all of the requirements identified in Factor 5 - Transition Plan. E&Y transition plan is clear and reasonable. On page 2, E&Y presented a structured approach to transition in within the 45 days allotted. On page 5, section 5.0, E&Y proposed [deleted] which offers a sound approach to ensure availability of trained and qualified personnel. E&Y identified five (5) potential risks to transition and documented several mitigation strategies for each risk on pgs 3-4. E&Y’s approach of [deleted] could save the Army time and effort in terms of knowledge transfer.

PwC AR, Tab I, E&Y Technical Evaluation, at 11.

We have no basis to question the agency’s determination that E&Y’s transition plan met all five of the solicitation’s criteria under the factor to warrant an acceptable rating. While PwC complains that the TET report did not discuss whether the transition plan was realistic, PwC Comments/Supp. Protest at 29, the fact that the TET did not use the word realistic in its narrative does not compel the conclusion that the transition plan was unacceptable or that the TET did not evaluate the plan consistent with the solicitation. Moreover, where the agency expressly found that E&Y “met all of the requirements identified in Factor 5 - Transition Plan,” PwC AR, Tab I, E&Y Technical Evaluation, at 11, the TET was not required to further discuss in its report each and every area identified under the factor. See generally Building Operations Support Servs., LLC, B-407711, B-407711.2, Jan. 28, 2013, 2013 CPD ¶ 56 at 5. In addition, the agency explains that E&Y’s transition plan was “found realistic due to the fact that their key personnel were scheduled to commence work on the project immediately and would thus be available for the entire transition period.” PwC AR at 29; IBM AR at 23. The Army further explains that E&Y’s “[f]ederal experience showed they possessed the right skills to manage an effective transition” and that the transition risk and mitigation strategy outlined in E&Y’s transition plan “aligns closely [with] what [Army] management . . . previously envisioned.” PwC AR at 29-30. On this record, we conclude that the protesters’

complaints regarding whether the Army evaluated E&Y's transition plan as realistic fail to provide a basis to sustain the protest.¹³

The protesters also object to the evaluators' reliance on a statement in E&Y's transition plan that it would [deleted]. PwC Comments/Supp. Protest at 30; IBM Comment/Supp. Protest at 51; see PwC AR, Tab G-6, E&Y Proposal Volume 5 - Transition Plan, at 5 (stating that "[deleted]"). The protesters argue that the evaluators should have given E&Y "zero credit for merely suggesting that it would [deleted]." IBM Comments/Supp. Protest at 51.

Here, the agency explains that the acceptability of E&Y's transition plan was not contingent on the firm having successfully [deleted]. IBM Supp. AR at 14. Instead, the agency contends that E&Y's proposal to [deleted] "was merely a notable transition risk mitigation strategy that could save the Army time and money." Id. In response to the protests, the agency provides additional context for E&Y's acceptable rating, explaining that "E&Y possessed the requisite skills and experience to effectively manage transition. . . ." Id. The agency further notes:

E&Y strategies for mitigating the risk in the brevity of a 45 day transition period as well as filling any technical knowledge gaps

¹³ IBM argues that the RFP's requirement that offerors propose a realistic transition plan triggered a requirement that the agency conduct a price realism analysis, i.e., an assessment of whether proposed prices are too low such that there may be a risk of poor performance. IBM Comments/Supp. Protest at 54; see Logistics 2020, Inc., B-408543, B-408543.3, Nov. 6, 2013, 2013 CPD ¶ 258 at 7. We disagree. An agency may not evaluate an offeror's proposed technical approach based on the realism of the proposed prices without expressly advising that such an evaluation will be performed. Alamo City Eng'g Servs., Inc., B-409072, B-409072.2, Jan. 16, 2014, 2014 CPD ¶ 32 at 5. IBM's attempt to shoehorn a price realism analysis into the agency's assessment of offerors' transition plans is unavailing. Simply requiring that proposed transition plans be realistic did not require the agency to assess whether proposed prices posed a performance risk, nor did it put offerors on notice that the agency would be conducting a price realism analysis. Indeed, the RFP here prohibited offerors from including any pricing information in their non-price factor proposal submissions, including the transition plan, RFP at 32, and the TET was not provided any pricing information to consider as part of its evaluation. IBM AR at 22; PwC Supp. AR at 6. Thus, given that the solicitation did not provide that the agency would conduct a price realism evaluation, or would otherwise consider whether prices were unrealistically low, the agency's alleged failure to do so as part of its evaluation of offerors' transition plans provides no basis to sustain the protest. See Solers, Inc., B-404032.3, B-404032.4, Apr. 6, 2011, 2011 CPD ¶ 83 at 17 n.20 (finding no obligation for agency to have conducted a price realism analysis where the solicitation did not expressly state that agency would conduct such an analysis).

specific to the project and internal Government stakeholder concerns are proven practices. These practices focus on a detailed Transition Plan, a wealth of experienced Federal sector leadership, familiarity with DoD and Army overall Audit readiness strategy and a thoughtful and developed communications plan for immediate availability and implementation.

Id. at 14-15. Thus, while the TET report referenced E&Y's proposition to [deleted], this was not the sole reason the agency found the firm's transition plan acceptable. Instead, the agency maintains that E&Y's transition plan was evaluated based on whether it met the five criteria outlined in the RFP. Moreover, while the protesters argue that [deleted] was not a viable option, the Army had no basis to dismiss E&Y's statement that it would [deleted]. On this record, the protesters' objections to the agency's evaluation of E&Y's transition plan do not provide a basis to sustain the protest.

Reallocation of Labor Hours

IBM raises an additional objection to the award to E&Y, arguing that E&Y took exception to a material term of the solicitation. IBM Comments/Supp. Protest at 34. Specifically, as discussed above, the RFP identified six labor categories and the maximum labor hours authorized for performance under each category. RFP at 14. In response to questions from offerors, the agency advised that "For proposal evaluation purposes, offerors may not propose fewer hours." RFP, attach. 7, Questions and Answers, at 8, 10. With respect to reallocating hours during contract performance, the agency indicated as follows: "As approved by the [Contracting Officer's Representative] COR, the successful offeror will have the flexibility to reallocate hours as long as the ceiling is not exceeded." Id. at 16. In its proposal, E&Y included the following statement: "Team E[&]Y reserves the right to reallocate hours between labor categories during the performance of this engagement to perform the services required, provided the reallocation does not result in exceeding the ceiling price established in the contract." IBM AR, Tab G-8, E&Y Proposal Volume 8 - Price, at 30. IBM argues that this language "eviscerated the Army's ability to control [time-and-material] costs, and fictionalized E&Y's hyper-aggressive proposal pricing." IBM Comments/Supp. Protest at 34. IBM contends that the agency should have rejected E&Y's proposal as non-compliant because it did not expressly acknowledge that any changes to labor hours during performance required COR approval. Id. at 41.

In a negotiated procurement, any proposal that takes exception to a material solicitation requirement, or otherwise fails to conform to the material terms and conditions of the solicitation, is unacceptable and may not form the basis for an award. See Alpha Genesis, Inc., B-299859, Sept. 12, 2007, 2007 CPD ¶ 167 at 12; C-Cubed Corp., B-272525, Oct. 21, 1996, 96-2 CPD ¶ 150 at 3. Here, however, E&Y's proposal did not expressly take exception to material terms of the solicitation,

nor did the agency improperly relax material solicitation requirements. The provision in E&Y's proposal that IBM points to is not inconsistent with the RFP's requirement for COR approval prior to any reallocation of labor hours. In this respect, we agree with the agency and the awardee that E&Y did not reserve the right to unilaterally make changes to the labor hours, as IBM asserts. See IBM Supp. AR at 4; E&Y Supp. Comments at 3; IBM Comments/Supp. Protest at 37. That E&Y did not expressly acknowledge the COR's role in any labor hour changes is an unpersuasive attempt by IBM to manufacture an exception to the solicitation terms, particularly when this solicitation required no such attestation. More specifically, the record simply does not support the position that E&Y's proposal was contingent on the awardee's ability to unilaterally modify the hours for each labor category such that it should have been rejected as noncompliant. IBM's protest in this regard is without merit.¹⁴

Alleged Organizational Conflict of Interest

IBM also contends that the Army failed to "adequately investigate" whether one of E&Y's proposed key personnel had access to information such that the firm had an unfair competitive advantage. IBM Comments/Supp. Protest at 60. Specifically, the record shows that one of E&Y's proposed directors previously served as the Director of Financial Improvement and Audit Readiness in DoD's Comptroller office [deleted]. IBM AR, Tab G-5, E&Y Proposal Volume 4 - Key Personnel, at 11-12. In that role, the individual served in a "program management capacity" during a pre-award phase of blanket purchase agreements (BPAs) for audit readiness for the Comptroller's office. IBM AR, Tab W, DoD Letter Providing Post-Employment Opinion, at 1. The BPAs were issued to five firms including E&Y, PwC, and [deleted], an IBM subcontractor for this procurement. Id.; IBM Comments/Supp. Protest at 29. In response to an inquiry from the Army, E&Y explained that the individual "supported the organization and management of E[&]Y's proposal efforts" for this procurement. AR, Tab X, E&Y Letter Providing Clarifications Regarding Former Government Employee, at 1. IBM complains that the individual "was in a position to access proprietary information belonging to PwC [and/or] [deleted]. . . ." IBM Comments/Supp. Protest at 59. The protester speculates, "If [the individual] did have access to information that would confer an unfair competitive advantage on E&Y, then E&Y would need to be disqualified given [the individual's] admitted role in preparing its proposal." Id. at 60.

¹⁴ IBM's complaints that E&Y will seek to reallocate hours in a less efficient way to the detriment of performance are purely speculative and ultimately involve issues related to contract administration and therefore will not be considered. See IBM Comments/Supp. Protest at 38-40; Bid Protest Regulations, 4 C.F.R. § 21.5(a) and (f) (2014).

The FAR requires that contracting officers identify potential OCIs and “avoid, neutralize or mitigate” significant OCIs. FAR § 9.504. Contracting officers are directed to exercise “common sense, good judgment, and sound discretion” in assessing whether a significant potential conflict exists. FAR § 9.505; Epoch Eng’g, Inc., B-276634, July 7, 1997, 97-2 CPD ¶ 72 at 5. The responsibility for determining whether an actual or apparent conflict of interest will arise, and to what extent the firm should be excluded from the competition, rests with the contracting agency. Aetna Gov’t Health Plans, Inc.; Found. Health Fed. Servs., Inc., B-254397.15 et al., July 27, 1995, 95-2 CPD ¶ 129 at 12. We review the reasonableness of a contracting officer’s OCI investigation and, where an agency has given meaningful consideration to whether a significant conflict of interest exists, we will not substitute our judgment for the agency’s, absent clear evidence that the agency’s conclusion is unreasonable. See TeleCommunication Sys. Inc., B-404496.3, Oct. 26, 2011, 2011 CPD ¶ 229 at 3-4.

Moreover, the identification of conflicts of interest is a fact-specific inquiry that requires the exercise of considerable discretion. Guident Techs., Inc., B-405112.3, June 4, 2012, 2012 CPD ¶ 166 at 7; see Axiom Res. Mgmt., Inc. v. United States, 564 F.3d 1374, 1382 (Fed. Cir. 2009). A protester must identify hard facts that indicate the existence or potential existence of a conflict; mere inference or suspicion of an actual or potential conflict is not enough. TeleCommunication Sys. Inc., supra, at 3; see Turner Constr. Co., Inc. v. United States, 645 F.3d 1377, 1387 (Fed. Cir. 2011); PAI Corp. v. United States, 614 F.3d 1347, 1352 (Fed. Cir. 2010).

Here, our review of the record, including all of the arguments raised by the parties, shows that the CO meaningfully considered whether E&Y had a significant conflict due to its proposed director’s previous position. Specifically, the Army’s contracting officer (CO) examined the individual’s previous position with DoD and his role at E&Y, and concluded that the facts did not support the existence of a conflict of interest. IBM Supp. AR at 17. In reaching this conclusion, the CO explained in a memorandum that there was no basis to conclude that the individual “accessed proprietary information of the competitors” and that any such contention was unsupported “speculation.”¹⁵ IBM AR, Tab Y-1, Memorandum for the Record Regarding OCI and Ethics Questions, at 1. The CO explained further that even if the individual did access proprietary information of the competitors, the information would be essentially be stale since his involvement in the DoD BPAs was over 3 years ago, and that current labor rates are publicly available on the firms’ GSA schedule contracts. Id. Finally, the CO noted that the individual “had no insight into this specific requirement, the way this requirement would be evaluated for pricing, or the way in which the competitors of E[&]Y would base their proposals and

¹⁵ The memorandum is not dated, though the digital signature of the contracting officer contains the date of the e-signature, which was May 9, 2014. AR, Tab Y-1, Memorandum for the Record Regarding OCI and Ethics Questions, at 2.

discounts.” Id. In short, the agency maintains that it reasonably considered the proposed director’s prior position with DoD and properly concluded that it did not create the potential for a significant conflict with regard to E&Y that would require mitigation. IBM Supp. AR at 20.

Given the considerable discretion afforded contracting officers, and the absence of any “hard facts” to the contrary, we have no basis to question the reasonableness of the CO’s determination. In this regard, while IBM argues that the E&Y director was previously in a position to access competitively useful information, the protester has not provided any information to suggest that the individual actually possessed any useful proprietary information or that E&Y used such information to its advantage. Instead, IBM speculates that if the individual had access to the offerors’ discounted labor rates then E&Y would have an advantage. See IBM Comments/Supp. Protest at 59. However, as explained above, the CO analyzed the facts surrounding the director’s previous employment and determined that no conflict existed, particularly where the individual’s involvement with the prior BPAs ended more than 3 years ago. Although the protester disagrees with the CO’s conclusions and argues that the agency should have investigated further, its complaints do not provide a basis to sustain the protest. We find that IBM has simply not provided the clear evidence necessary to demonstrate that the CO’s determinations were unreasonable. See TeleCommunication Sys. Inc., supra.

Cost/Technical Tradeoff

The protesters also contend that the Army’s award decision was irrational. PwC argues that the SSA did not provide “[s]ufficient [j]ustification” for selecting E&Y’s “[l]ower [q]uality [p]roposal.” PwC Comments/Supp. Protest at 35. IBM decries the SSDD as “fundamentally flawed” because the SSA “irrationally concluded” that the agency would realize savings from E&Y’s low price. IBM Comments/Supp. Protest at 62-65. IBM also asserts that the SSA deviated from the TET’s evaluation conclusions, and that his decision was “fatally infected” from the underlying evaluation errors it raises in its protest. Id. at 66-70.

Source selection officials in negotiated best-value procurements have broad discretion in making price/technical tradeoffs, and the extent to which one may be sacrificed for the other is governed only by the tests of rationality and consistency with the solicitation’s evaluation criteria. World Airways, Inc., B-402674, June 25, 2010, 2010 CPD ¶ 284 at 12. Even where, as here, price is stated to be of less importance than technical merit, an agency may properly select a lower-rated, lower-priced proposal if the agency reasonably concludes that the price premium involved in selecting the higher-rated proposal is not justified. Aegis Defence Servs., Ltd., B-403226 et al., Oct. 1, 2010, 2010 CPD ¶ 238 at 10. A protester’s mere disagreement with the agency’s determinations as to the relative merits of competing proposals, or disagreement with its judgment as to which proposal offers the best value to the agency, does not establish that the source selection decision

was unreasonable. General Dynamics-Ordnance & Tactical Sys., B-401658, B-401658.2, Oct. 26, 2009, 2009 CPD ¶ 217 at 8.

As detailed above, the SSA reasonably explained in his SSDD his rationale for selecting the lower-priced, lower-rated proposal submitted by E&Y. Notwithstanding the protesters' assertions to the contrary, the SSA fully acknowledged the superiority of IBM's and PwC's proposals, particularly under the experience and approach to sample scenario factors. See PwC AR, Tab P, SSDD, at 3-8, 16-17. Indeed, the SSA concluded that the approaches offered by IBM and PwC were "more advantageous" than E&Y's proposed approach. Id. at 16. The SSA also detailed the concerns he had with E&Y's proposal, even noting that award to E&Y "could result in missed audit readiness milestones, deliverable delays, and increased level of effort from IT contractor personnel. . . ." Id. at 3. Ultimately, though, the SSA determined that the weaknesses associated with E&Y's proposal "do not preclude [E&Y] from performing the required services." Id. at 5.

With respect to E&Y's proposal weaknesses, the protesters further complain that the TET characterized the weaknesses under the experience factor as "significant," but that the SSA and SSAC "ignored" this fact. PwC Comment/Supp. Protest at 32; IBM Comment/Supp. Protest at 66-69. We acknowledge that neither the SSAC nor the SSA refer to E&Y's weaknesses as significant, nor does either proffer any explanation for failing to do so. However, we are not persuaded that this alone demonstrates an irrational award decision. That these weaknesses were not described in the SSDD as significant does not mean that they were not considered by the SSA or taken into account in the ultimate award decision. Indeed, the SSA described in detail the relative shortfalls associated with E&Y's proposal under the experience factor. PwC AR, Tab P, SSDD, at 3, 5. The SSA recognized that award to E&Y "may not result in the best performance possible," yet still selected the firm for award because of the "substantial" price variance. Id. at 16-17. On this record, we disagree that the SSA's failure to describe E&Y's proposal weaknesses as significant constitutes an error that renders the award decision irrational.

The protesters also take exception to the SSA's conclusion that "there is no reason to doubt the Army will reap the savings proposed" by E&Y's "deeply discounted" rates. Id. at 17; see PwC Comment/Supp. Protest at 37-42; IBM Comment/Supp. Protest at 63-65. In his SSDD, the SSA documented E&Y's explanations for the firm's low rates. Specifically, the SSA noted:

- [E&Y] recognizes that the Army Audit Readiness program is not immune to & will be subject to budget restrictions caused by sequestration and ongoing budget battles. Therefore a conscious determination was made by [E&Y] to reduce proposed price.
- [E&Y's] staffing approach will [deleted], allowing [E&Y] to provide personnel with the required experience and skills [deleted].

- [E&Y] will leverage prior work, gather relevant documentation and transition quickly to a new phase of audit remediation effort with [deleted]. [E&Y] has existing tools, templates, and methodologies to perform each requirement.

PwC AR, Tab P, SSDD, at 15. In finding E&Y's proposed price reasonable, the SSA also remarked that E&Y relied on "[deleted]" than IBM and PwC. Id. The SSA explained, "[deleted] can result in inherently higher costs due to [deleted]." Id. Ultimately, as discussed above, the SSA found "no reason to doubt" the cost savings associated with E&Y's low rates because of the "fixed nature of these rates, the contract maximums in place, the explanation in [E&Y's] proposal . . . the size and experience of the company, and the Government oversight and controls over cost increases. . . ." Id. at 17.

The protesters challenge these determinations regarding E&Y's proposed prices. We have considered all of the protesters' objections and conclude that their disagreements with the agency's judgments do not establish that the SSA's conclusions were unreasonable. For example, IBM argues that the "contract maximums" do not provide any assurance that the agency would realize any anticipated savings because if E&Y performs inefficiently and hits the maximums without fulfilling the Army's needs, then the Army would have to pay more to fulfill its requirements. IBM Comments/Supp. Protest at 63. We agree with the Army that IBM's stated concerns are inherent in any time-and-materials contract--including one awarded to IBM--but that does not demonstrate that the awardee's prices were unreasonable or that the agency had reason to believe that E&Y will perform inefficiently such that the Army will need to pay more to acquire the services. See IBM Supp. AR at 25. In any event, we note that the SSA acknowledged that "ultimately it is the Army that is responsible for the approach, cost, oversight and success of the this mission." PwC AR, Tab P, SSDD, at 17. IBM's concerns about the possibility of inefficient performance, a matter expressly considered by the agency, do not demonstrate that the SSA's findings were unreasonable.

Finally, because we find unobjectionable the TET's evaluation of E&Y's proposal, as well as the agency's consideration of any alleged OCI or exception to solicitation terms, any objection to the award decision on these bases fails. In sum, we conclude that the SSA's source selection decision was consistent with the solicitation's evaluation criteria, adequately-documented, and reasonably explained the SSA's decision to make an award to the lower-priced, lower-rated offeror. The

protesters' complaints otherwise reflect their disagreement with the SSA's conclusions, but do not provide a basis to sustain the protest.

The protests are denied.

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