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## Decision

**Matter of:** AECOM Management Services, Inc.

**File:** B-418467; B-418467.2; B-418467.3; B-418467.4

**Date:** May 15, 2020

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Alexa B. Bryan, Esq., Jennifer Janulewicz, Esq., Department of the Army, for the agency.

Jonathan L. Kang, Esq., and Laura Eyester, Esq., Office of the General Counsel, GAO, participated in the preparation of the decision.

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### DIGEST

Challenge to the agency's evaluation of the protester's proposed costs is denied where the agency reasonably found that the costs could not be evaluated for realism because the protester failed to provide information required by the solicitation.

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### DECISION

AECOM Management Services, Inc., of Germantown, Maryland, protests the issuance of a task order to Sigmatech, Inc., of Huntsville, Alabama, by the Department of the Army, Army Materiel Command, under request for proposals (RFP) No. RS3-18-0077, which was issued for support services for the Army's Aviation and Missile Command Field Maintenance Activity at Redstone Arsenal, Alabama. AECOM argues that the Army unreasonably found its proposal unacceptable under the technical and cost evaluation factors.

We deny the protest.

### BACKGROUND

The Army issued the solicitation on September 16, 2019, seeking proposals to provide technical, engineering, logistical, and material support services for the Aviation and Missile Command at Redstone Arsenal. Agency Report (AR), Tab 19, Revised

Performance Work Statement (PWS) at 2; Tab 11, Revised RFP at 1.<sup>1</sup> The competition was limited to firms that held one of the indefinite-delivery, indefinite-quantity (IDIQ) contracts awarded by the Army, known as Responsive Strategic Sourcing for Services contracts. RFP at 1. The solicitation anticipated the issuance of a task order with fixed-price and cost-reimbursement requirements, with a 1-year transition and base period, and four 1-year options. *Id.* The successful offeror<sup>2</sup> will be required to provide support for electronic systems, missile systems and subsystems, electronic communication systems and subsystems, automated test equipment, test program sets, test measurement and diagnostic equipment, standard and non-standard Army aviation support equipment, and associated hardware. PWS at 2.

The RFP advised offerors that proposals would be evaluated on the basis of five factors: (1) technical<sup>3</sup>, (2) cost/price, (3) small business participation and subcontracting, (4) award eligibility under the System for Award Management (SAM), and (5) organizational conflicts of interest (OCIs). RFP at 13-17. For purposes of award, the technical factor was “significantly more important” than cost/price. *Id.* at 13.

The Army received proposals from seven offerors, including AECOM and Sigmatech, by the closing date of October 16. AR, Tab 38, Task Order Decision Document (TODD) at 4. The agency found that AECOM’s proposal was unacceptable under the technical factor because it did not propose labor categories that “meet the needs of the requirement.” *Id.* at 22. The agency also found that the protester’s cost proposal could not be evaluated, based on the deficiency in the technical proposal, and because it failed to provide required cost information. *Id.* Based on these findings, the agency concluded that AECOM’s proposal was ineligible for award. *Id.* at 28. The agency’s final evaluation of the offerors’ proposals was as follows:<sup>4</sup>

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<sup>1</sup> Citations to the RFP and PWS are to the revised versions at Tabs 11 and 19 of the agency report, respectively.

<sup>2</sup> Although firms that compete for task order IDIQ contracts are generally referred to as “vendors,” the record and the parties’ briefings primarily use the term “offerors.” Our decision uses the term offeror for the sake of consistency.

<sup>3</sup> The technical factor had the following elements: (1) transition-in plan, (2) manpower, (3) subcontracting, (4) management plan, and (5) corporate experience. RFP at 13.

<sup>4</sup> For the technical factor, the agency assigned proposals one of the following ratings: exceeds, meets, or does not meet the requirements. RFP at 6, 13-14. The small business participation, SAM report, and OCI factors were evaluated on an acceptable/unacceptable or compliant/noncompliant basis. *Id.* at 13-14, 16.

	<b>AECOM</b>	<b>SIGMATECH</b>
<b>Technical</b>	Does Not Meet	Exceeds
<b>Small Business Participation and Subcontracting</b>	Acceptable	Acceptable
<b>SAM Report</b>	Compliant	Compliant
<b>OCI Mitigation Plan</b>	Compliant	Compliant
<b>Proposed Cost</b>	\$94,088,479	\$105,829,500
<b>Evaluated Cost</b>	Undetermined	\$107,841,070

*Id.* at 9, 22.

The Army issued the task order to Sigmatech on January 15, 2020, and notified unsuccessful offerors the same day. Contracting Officer's Statement and Memorandum of Law (COS/MOL) at 23. The agency provided a debriefing to the protester, and also answered additional written questions. This protest followed.<sup>5</sup>

## DISCUSSION

AECOM raises three primary arguments: (1) the agency unreasonably found its proposal unacceptable under the technical factor, based on its proposed labor categories; (2) the agency unreasonably assigned its proposal weaknesses under the technical factor based on its approach for the contract transition; and (3) the agency unreasonably found that it could not evaluate the realism of the protester's proposed costs.<sup>6</sup> For the reasons discussed below, we find that the Army reasonably determined

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<sup>5</sup> The awarded value of the task order at issue exceeds \$25 million. Accordingly, this procurement is within our jurisdiction to hear protests related to the issuance of orders under multiple-award IDIQ contracts awarded under the authority of Title 10 of the U.S. Code. 10 U.S.C. § 2304c(e)(1)(B).

<sup>6</sup> The protester raises other collateral issues. Although we do not address every issue, we have reviewed them all and find no basis to sustain the protest. For example, AECOM argues that the agency unreasonably failed to conduct discussions or clarifications to address the deficiencies identified in its proposal. Protest at 44; Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 40. The RFP advised offerors, however, that "[t]he Government intends to evaluate proposals and award a task order without any discussions, questions, or clarifications to the offerors." RFP at 17. Under these circumstances, we find no basis to conclude that the agency unreasonably failed to conduct discussions or clarifications. See *Kiewit Louisiana Co.*, B-403736, Oct. 14, 2010, 2010 CPD ¶ 243 at 3 (GAO will not review an agency's decision not to conduct discussions); *Alltech Eng'g Corp.*, B-414002.2, Feb. 6, 2017, 2017 CPD ¶ 49 at 6 (offerors have no automatic right to clarifications regarding proposals).

that it could not evaluate the realism of AECOM's proposed costs because the protester's proposal did not provide information required by the RFP, and reasonably concluded that the protester's proposal was ineligible for award. We therefore need not address the remainder of the protester's arguments concerning the evaluation of its proposal under the technical factor because none of them could provide a basis to sustain the protest, even if they had merit. See *The McHenry Mgmt. Grp., Inc.*, B-409128 *et al.*, Jan. 23, 2014, 2014 CPD ¶ 56 at 5.

### Cost Realism Evaluation

AECOM argues that the Army unreasonably found that it could not evaluate the realism of AECOM's proposed costs, and therefore improperly concluded that the proposal was ineligible for award. The agency identified three deficiencies in the protester's cost proposal, each of which the protester argues was unreasonably assigned. We conclude that one of the three deficiencies, which concerns the indirect costs proposed by AECOM's proposed subcontractor (Subcontractor A), was reasonably assigned.<sup>7</sup> We therefore do not address the protester's other arguments concerning the evaluation of its proposed costs.

When an agency evaluates a proposal for the award of a cost-reimbursement contract or task order, the offeror's proposed costs are not dispositive because, regardless of the costs proposed, the government is bound to pay the contractor its actual and allowable costs. Federal Acquisition Regulation (FAR) 15.404-1(d), 16.505(b)(3); see *CSI, Inc.; Visual Awareness Techs. & Consulting, Inc.*, B-407332.5 *et al.*, Jan. 12, 2015, 2015 CPD ¶ 35 at 5-6. Consequently, the agency must perform a cost realism analysis to determine the extent to which the offeror's proposed costs are realistic for the work to be performed. FAR 15.404-1(d)(1); see *Noridian Admin. Servs., LLC*, B-401068.13, Jan. 16, 2013, 2013 CPD ¶ 52 at 4.

An agency is not required to conduct an in-depth cost analysis, or to verify each and every item in assessing cost realism; rather, the evaluation requires the exercise of informed judgment by the contracting agency. See *Cascade Gen., Inc.*, B-283872, Jan. 18, 2000, 2000 CPD ¶ 14 at 8; see FAR 15.404-1(c). Our review of an agency's cost realism evaluation is limited to determining whether the cost analysis is reasonable; a protester's disagreement with the agency's judgment, without more, does not provide a basis to sustain the protest. See *TriCenturion, Inc.; SafeGuard Servs., LLC*, B-406032 *et al.*, Jan. 25, 2012, 2012 CPD ¶ 52 at 6.

The Army identified three areas where AECOM's proposed costs contained deficiencies, each of which the agency states provided an independent basis to conclude that the agency could not conduct a cost realism analysis. AR, Tab 37, AECOM Cost Evaluation at 1, 8-9; COS/MOL at 2. First, the agency found that the protester's proposal relied on a mapping between the labor categories identified in the

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<sup>7</sup> As permitted by the RFP, AECOM and Subcontractor A submitted separate cost proposals. RFP at 8.

PWS and the Service Contract Act (SCA) labor categories listed in the protester's cost proposal. AR, Tab 37, AECOM Cost Evaluation at 3. The agency's technical evaluation found that the protester's proposal was unacceptable because it did not explain how certain of the SCA labor categories listed in the protester's proposal satisfied the minimum education and experience requirements for the corresponding labor categories listed in the PWS. AR, Tab 36, AECOM Technical Evaluation at 4-7. The agency's cost evaluation concluded that the deficiency assigned to the technical proposal would require the protester to propose different labor categories, and that this error precluded an evaluation of the realism of the protester's proposed labor rates. AR, Tab 37, AECOM Cost Evaluation at 4. The protester argues that the technical evaluation was unreasonable and relied on unstated evaluation criteria, and that the cost evaluation improperly relied on the flawed technical evaluation. Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 4-23, 34-37.

Second, the agency identified an inconsistency between the direct labor hours listed in AECOM's and Subcontractor A's cost proposals. AR, Tab 37, AECOM Cost Evaluation at 5-6. The agency noted that Subcontractor A's cost proposal listed [DELETED] fewer direct labor hours than AECOM's cost proposal had proposed for that firm. *Id.* The agency concluded that it could not evaluate the direct labor hours for either AECOM or Subcontractor A as a result of this discrepancy. *Id.* The protester argues that the discrepancy between AECOM's and Subcontractor A's cost proposals was attributable to an easily identifiable "typographical" error, and that the error was in any event "not material." Protest at 42; Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 33. The protester contends that the agency should have made a probable cost adjustment to account for the error, rather than reject its proposal.

Third, the Army found that Subcontractor A's cost proposal did not provide information required by the RFP to support its proposed indirect cost rates. AR, Tab 37, AECOM Cost Evaluation at 6-7. The protester argues that even if Subcontractor A did not provide the required information, the agency had enough information to assess the realism of the indirect cost rates. Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 30-32. We conclude that the Army's evaluation of Subcontractor A's proposed indirect cost rates was reasonable, and that the agency therefore reasonably determined that it could not evaluate the realism of AECOM's proposed costs.

The RFP stated that "the Government will evaluate the realism of the offeror's proposed costs in accordance with FAR 15.404-1(d) and/or (c)," and advised that "[t]he most probable cost may be determined by adjusting (for purposes of evaluation only) each offeror's proposed cost, when appropriate, to reflect any additions or reductions in cost elements to realistic levels based on the results of the cost realism analysis to ensure a realistic cost." RFP at 16. Offerors were instructed that "[e]ach offeror and its subcontractor(s) shall provide whatever information is necessary to help the Government understand why the proposed costs are realistic." *Id.* at 7 (emphasis omitted). The RFP advised that "[a]n offeror may be found ineligible for award if the Contracting Officer determines that the low cost poses an unacceptable risk to the Government." *Id.* at 16. The solicitation also cautioned that "[f]ailure by the offeror or

it[s] subcontractor to submit the required information or documentation in the format (including formatting and formula requirements of the . . . Cost Proposal) specified may render the offeror's proposal incomplete and the proposal will be eliminated from the competition without further consideration." *Id.* at 13-14.

For indirect cost rates, the RFP required offerors and their proposed subcontractors to provide documentation to support their proposed rates in "at least one" of the following four forms:

- a. Forward Pricing Rate Agreements (FPRAs) with [the Defense Contract Audit Agency (DCAA)] or [the Defense Contract Management Agency (DCMA)]
- b. Forward Pricing Rate Recommendations (FPRRs) from DCAA or DCMA
- c. Forward Pricing Rate Proposal (FPRP), Approved Provisional Rates Proposal or other statement of current rates including three (3) years of Incurred Cost Submissions to DCAA detailing pools and bases (by expense accounts) information that validates the calculations or three years [of] historical actual [data] detailing pools and bases (by expense accounts) information that validates the calculations. Forecasted pools and bases for the current year (by expense account) shall also be submitted.
- d. If an entity cannot include A-C above because it restructured or is a new entity, that company shall provide proof to include the date it restructured or the date the new entity was formed and include the pools and bases as well as all historical data detailing pools and bases information (by expense account) which validates the calculation from the date of the restructuring.

NOTE 1: The rates reflected in the FPRA, FPRR, FPRP, Approved Provisional Rates Proposal or other statement of current rates should directly match the rates proposed by the offeror or subcontractor. If the rates do not match, the offeror or subcontractor shall provide sufficient detail explaining how the proposed rates are realistic.

RFP at 9-10 (emphasis omitted).

The RFP also advised offerors that they must provide additional information if the proposal "includes accounting approaches that deviate from standard industry accounting practices or caps proposed indirect rates." *Id.* at 7-8. In such cases, offerors were required to "include documentation from DCMA/DCAA showing that the offeror's accounting system/cost accounting standards allow for the deviation and/or rate cap." *Id.* at 8.

The Army noted that Subcontractor A proposed caps for its general and administrative (G&A) and overhead indirect cost rates, but did not provide documentation from DCMA or DCAA stating that the firm's accounting system allowed the caps. AR, Tab 37, AECOM Cost Evaluation at 6. The agency therefore concluded that the proposed caps could not be accepted. *Id.* In the absence of support for the caps, the agency attempted to evaluate the realism of Subcontractor A's proposed indirect costs by conducting a regression analysis that was intended to assess the confidence in the proposed indirect cost rates based on trends in the historical cost data. *Id.*; see Agency Response to GAO Questions, Apr. 16, 2020, at 2-3; Agency Response to Protester's Comments, Apr. 21, 2020, at 5-6. Specifically, the agency explained that a "[r]egression analysis generates an equation to describe the statistical relationship between the pools and bases and predict potential future results." AR, Tab 37, AECOM Cost Evaluation at 6; see *also* Agency Response to Protester's Comments, Apr. 21, 2020, at 6.

The agency reviewed Subcontractor A's cost proposal for the documentation required by the solicitation, which it would need to perform the regression analysis. Subcontractor A's cost proposal did not provide a FPRA with or a FPRR from DCAA or DCMA, which would have met the first two options for providing cost data (RFP at 9, paragraphs a and b). See AR, Tab 33, Subcontractor A Cost Proposal at 4-5. Instead, Subcontractor A provided the following documentation concerning 3 years of incurred cost submissions, which related to the third option for providing cost data (RFP at 9, paragraph c): (1) a June 2019 letter from DCAA approving the firm's overhead and G&A rates for fiscal years (FYs) 2016 and 2017, and (2) an incurred cost submission to DCAA for FY18. AR, Tab 64, DCAA FY16/17 Indirect Cost Rate Approval Letter, June 17, 2019; Tab 65, Subcontractor A FY18 Incurred Cost Submission, Schedule A; Tab 66, Subcontractor A FY18 Incurred Cost Submission, Schedule B.

The Army found that Subcontractor A's information for FY18 satisfied the RFP's requirement to provide documentation "detailing pools and bases (by expense accounts) information that validates the calculations or three years [of] historical actual [data] detailing pools and bases (by expense accounts) information that validates the calculations." RFP at 9-10; see AR, Tab 37, AECOM Cost Evaluation at 6; COS/MOL at 38-39. The agency found, however, that the FY16 and FY17 information did not meet the RFP requirement. *Id.* The information provided in the June 2019 letter from DCAA concerning FY16 and FY17 provided the approved rates and indirect cost bases for each year, but did not provide detailed cost pool information by expense account that permitted the agency to validate the indirect cost rates for those years through a regression analysis that would validate the three years of data. See *id.* Based on the lack of detailed cost pool information, the agency concluded that it could not evaluate the realism of Subcontractor A's proposed indirect costs. AR, Tab 37, AECOM Cost Evaluation at 6-7; Agency Response to GAO Questions, Apr. 16, 2020, at 2-3; Agency Response to Protester's Comments, Apr. 21, 2020, at 5-6.

The protester contends that it met the material requirements of the solicitation because the information provided should have been sufficient for the agency to conduct a cost

realism analysis. Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 30-32; Protester's Response to GAO Request for Clarification, Apr. 20, 2020, at 2-3; Protester's Response to GAO Questions, Apr. 28, 2020, at 3-4. We find no merit to these arguments.

AECOM first argues that the Army could have calculated the missing cost pool data by using simple calculations. Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 31. The protester states--and the agency agrees--that indirect cost rates are calculated by dividing the cost pool, which represents a logical grouping of indirect costs, by the indirect allocation base, which represents direct costs allocable to the objectives represented by the cost pool. See *id.*; see also FAR 31.203(b), (c). The protester contends that because it provided the indirect cost rates and their associated allocation bases, the agency could have simply calculated the cost pools by multiplying the allocation base by the indirect cost rate. Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 31.

The Army states that it requested detailed cost pool and base information so that it could "validate" the proposed rates. See Agency Response to GAO Questions, Apr. 24, 2020, at 2; see RFP at 9. The agency explains that the mathematical calculation suggested by the protester would have simply filled in the missing piece of the equation, rather than permitting the agency to assess the data for the purpose of validating the accuracy of the costs and rates. Agency Response to GAO Questions, Apr. 24, 2020, at 2. The agency notes, for example, that the FY18 cost information from Subcontractor A's incurred cost submission included detailed information about the individual cost elements that comprised the cost pools. *Id.* (citing AR, Tab 66, Subcontractor A FY18 Incurred Cost Submission, Schedule B). In contrast, the agency explains, the letter from DCAA to Subcontractor A concerning the FY16 and FY17 indirect cost rates included only the final indirect cost rate and total overall base; it did not include any detailed data about the cost pools that would have permitted the agency to validate the proposed rates. See *id.* (citing AR, Tab 64, DCAA FY16/17 Indirect Cost Rate Approval Letter, June 17, 2019, at 1-2).

An offeror is responsible for submitting a well-written proposal, with adequately detailed information which clearly demonstrates compliance with the solicitation requirements and allows a meaningful review by the procuring agency. *Mission1st Grp., Inc.*, B-414738.9, Feb. 12, 2019, 2019 CPD ¶ 80 at 5. We conclude that the agency reasonably found that Subcontractor A did not provide the information required by the RFP to validate its proposed indirect cost rates, and that the realism of AECOM's proposed costs therefore could not be evaluated. The RFP clearly required specific information detailing both the cost base and cost pools, and advised that the failure to provide the information in the required format could result in a proposal being found incomplete and ineligible for award. RFP at 13-14. To the extent the protester believes offerors should not have been required to provide the information specified in the RFP, or that the agency should have accepted alternative information, the protester is now untimely to challenge the terms of the solicitation. See 4 C.F.R. § 21.2(a)(1) (protests

based upon alleged improprieties in a solicitation that are apparent prior to the closing time for receipt of initial proposals must be filed before that time).

AECOM next argues that it did not need to submit detailed cost pool data because the June 2019 letter from DCAA approved Subcontractor A's indirect cost rates for FY16 and FY17. See Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 31. In this regard, the protester contends that the Army was "bound" to accept the indirect cost rates approved by DCAA, under the terms of FAR 42.703-1, which states that "[a] single agency . . . shall be responsible for establishing final indirect cost rates . . . ." *Id.*

Here again, the protester essentially argues that the agency should not have required the information specified in the RFP. As discussed above, however, the RFP stated that the agency required specific types of information to validate an offeror's proposed indirect cost rates, and advised that offerors' proposals could be rejected if they do not provide the required information. RFP at 13-14. To the extent the protester contends that the agency should not have required offerors to provide the information specified in the RFP, or that the agency was required by the FAR to accept alternate forms of supporting data (such as the letter from DCAA to Subcontractor A concerning its FY16 and FY17 indirect cost rates)<sup>8</sup> this argument is untimely. See 4 C.F.R. § 21.2(a)(1).

Next, AECOM argues that the Army unreasonably failed to use the independent government cost estimate (IGCE) to evaluate the realism of its proposed costs. 2nd Supp. Protest, Mar. 16, 2020, at 2-3. The agency acknowledges that it developed an IGCE for this procurement, but states that it was not used in the evaluation of the realism of protester's proposed costs. COS/MOL at 41.

The FAR states that when an agency assesses whether an offeror's proposed costs are fair and reasonable, *i.e.*, whether the costs are too high, the agency may "use various cost analysis techniques and procedures" including "[i]ndependent Government cost estimates by technical personnel." FAR 15.404-1(c)(2), (c)(2)(iii)(D). When assessing the realism of offerors' proposed costs, *i.e.*, whether the costs are too low for the offeror's proposed technical approach, agencies are not required to follow any particular

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<sup>8</sup> In any event, AECOM does not establish that the Army was required to accept the indirect cost rates that were approved by DCAA for purposes of a cost realism analysis, or that the agency was prohibited from reviewing the data required by the RFP. Nothing in FAR 15.404-1 prohibits an agency from requesting and reviewing the information required by the RFP here. Moreover, the FAR provision cited by the protester states that "[a]n agency shall not perform an audit of indirect cost rates when the contracting officer determines that the objectives of the audit can reasonably be met by accepting the results of an audit that was conducted by any other department or agency of the Federal Government." FAR 42.703-1(a). As the Army notes, the June 2019 letter from DCAA to Subcontractor A states that "[a]n audit was not performed on the incurred cost proposal; therefore, we did not review the contract for special provisions. This should be considered when applying the rates." AR, Tab 64, DCAA FY16/17 Indirect Cost Rate Approval Letter, June 17, 2019, at 2.

cost realism evaluation method, or to evaluate offerors' proposed costs using every possible method of analysis. *Quantech Servs., Inc.*, B-408227.8, B-408227.9, Dec 2, 2015, 2015 CPD ¶ 380 at 8. As relevant here, the FAR does not require an agency to use an IGCE to evaluate the realism of an offeror's proposed costs. See FAR 15.404-1(d); *CGI Fed. Inc.*, B-403570 *et al.*, Nov. 5, 2010, 2011 CPD ¶ 32 at 7.

Moreover the protester does not explain why an agency's estimate of the level of effort required to perform the task order would be dispositive in the evaluation of an offeror's indirect cost rates, as such indirect costs are specific to the business activities of each firm. For this reason, we find no basis to conclude that the agency unreasonably failed to use the IGCE to assess the realism of Subcontractor A's proposed indirect costs.

Finally, AECOM argues that even if the Army did not have sufficient information to evaluate the realism of Subcontractor A's proposed indirect cost rates, the agency should not have rejected the proposal as unacceptable because Subcontractor A's costs represented [DELETED] percent of AECOM's overall costs. Protester's Comments & 3d Supp. Protest, Mar. 23, 2020 at 32. The protester contends that even if the agency had, for example, [DELETED] the proposed costs for its subcontractor for evaluation purposes, the protester's overall evaluated cost would have been below Sigmatech's evaluated costs. *Id.*

As with AECOM's other arguments, we find no basis to conclude that the agency unreasonably evaluated the protester's cost proposal, as the RFP expressly required specific information to support offerors' proposed costs, and advised that offerors' proposals could be rejected if they do not provide the required information. RFP at 13-14.

In sum, we conclude that the Army reasonably found AECOM's cost proposal unacceptable, based on the protester's failure to provide information required by the RFP to conduct a cost realism evaluation.<sup>9</sup> We find no basis to conclude that the

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<sup>9</sup> In addition to the issues addressed above, AECOM argues that the Army treated the offerors unequally in the evaluation of cost because it made adjustments to Sigmatech's proposed costs, rather than finding its proposal unreviewable. Protester's Comments & 3d Supp. Protest, Mar. 23, 2020, at 37-40. The protester infers that, because the agency made adjustments to the awardee's proposed costs, it must have found certain of those costs unrealistic--necessitating an adjustment. *Id.* at 39. AECOM contends, therefore, that the agency must have treated the offerors unequally because it made adjustments to Sigmatech's proposed costs, rather than rejecting the proposal, as it did AECOM's. As discussed above, we find no merit to the protester's argument that the agency was required to make adjustments to its probable cost, in light of the protester's failure to provide information required by the RFP to conduct the cost realism analysis. Further, AECOM does not allege that Sigmatech's proposal also failed to provide information required by the RFP, and that the Army was similarly precluded from evaluating the realism of the awardee's proposed costs. We therefore find that

agency was required to ignore the protester's failure to submit the required information or to make assumptions about the protester's proposed costs in the absence of this information.

The protest is denied.

Thomas H. Armstrong  
General Counsel

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AECOM's arguments regarding unequal treatment fail to set forth valid bases of protest. See *Beretta USA Corp.*, B-406376.2, B-406376.3, July 12, 2013, 2013 CPD ¶ 186 at 6-7 (an allegation of unequal treatment must be based on information showing that the agency assigned different ratings or made different findings despite the offerors being similarly situated).