

AGENCY TRACK • CROSSWALK

GAO-26-107859 Lessons-Learned **Crosswalk**

Practical interpretation of the Government Accountability Office report on federal AI acquisitions, organized by what each recommendation means for evaluating contractor proposals. Built for federal AI program managers and contracting officers.

LIBRARY REFERENCE	ISSUED	VERSION	DISTRIBUTION
EFAIRA-GAO-XWALK-V1	May 2026	1.0	Public Reference

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A. Source

Report GAO-26-107859, *Artificial Intelligence Acquisitions: Agencies Should Collect and Apply Lessons Learned to Improve Future Procurements*, was published in April 2026. The report examined federal AI acquisitions across multiple agencies and identified themes around lessons-learned collection, acquisition approach selection, and post-award lessons capture.

This crosswalk is Encore's working interpretation of the report. It is not endorsed by GAO and does not substitute for the original report text. Agency program managers and contracting officers should consult the published report when applying these mappings to a live acquisition.

B. Crosswalk Table

GAO recommendation theme to proposal evaluation implication and Section L / M treatment.

GAO RECOMMENDATION THEME	WHAT IT MEANS FOR PROPOSAL EVALUATION	SUGGESTED SECTION L / M TREATMENT
Lessons-learned collection from prior AI acquisitions	Agencies should ask contractors what they learned on previous federal AI delivery work and demonstrate how those lessons are reflected in the proposed approach.	Section L: require past performance narrative for AI-specific work with lessons-learned summary. Section M: evaluation subfactor for demonstrated learning transfer.
Acquisition approach selection (custom vs schedule)	Custom solicitation approaches are appropriate when mission needs require high agency involvement during contract performance. Existing vehicle approaches are appropriate when needs are more standardized.	Document the approach selection rationale in the acquisition plan. Reference the GAO report's market research framework in the determinations and findings.
Market research depth for AI capabilities	AI market research must go beyond catalog review. Includes capability demonstrations, technical reference checks, and bias and performance documentation review.	Conduct industry day or technical interchange before solicitation release. Require capability demonstration in Section L for finalists.
Specific AI evaluation criteria distinct from general IT criteria	AI proposals need evaluation criteria that surface model behavior, data lineage, drift management, and human	Section M: dedicated AI capability subfactor with explicit weighting. Subfactor language should reference the

GAO RECOMMENDATION THEME	WHAT IT MEANS FOR PROPOSAL EVALUATION	SUGGESTED SECTION L / M TREATMENT
	oversight separately from general IT delivery criteria.	specific AI risk management practices being evaluated.
Post-award lessons capture and retention	Each AI acquisition should produce documented lessons that flow back into agency acquisition knowledge.	Contract administration plan should include scheduled lessons-learned reviews. Final contract performance assessment should explicitly capture AI-specific lessons.
Workforce capability for AI evaluation	Acquisition staff need specific AI literacy to evaluate AI proposals competently. Reliance on general IT evaluation skills is identified as a gap.	Source selection plan should document evaluator AI training. Independent third-party assessment can supplement evaluator capacity for higher-complexity AI capabilities.
Integration with existing federal AI risk frameworks	Proposals should map their AI capability against OMB AI memoranda and NIST AI RMF rather than presenting their own framework.	Section L: require explicit framework alignment statement. Section M: evaluate the substantive alignment, not just the assertion.

How to use this crosswalk. When drafting acquisition documents for a federal AI capability, work left to right: identify the GAO recommendation that fits the procurement’s risk profile, translate it into evaluation language in Section L and M, and ensure your independent government estimate accounts for the contractor effort needed to produce the required artifacts.

C. Implications for Encore EFAIRA

The EFAIRA 30-point methodology was designed before GAO-26-107859 was published. The alignment with the report’s recommendations is structural rather than reactive. EFAIRA produces the artifacts that satisfy the GAO recommendations on workforce capability augmentation, AI-specific evaluation criteria, and framework alignment documentation.

Agencies and contractors who reference EFAIRA findings during a federal AI acquisition can cite GAO-26-107859 as supporting context for the use of an independent third-party readiness assessment.

Working interpretation. This crosswalk is Encore's interpretation of GAO-26-107859 published in April 2026. It is not endorsed by GAO and does not substitute for the original report text. Verify any specific application of this crosswalk against the published report.

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This material reflects the federal AI policy, regulatory, and acquisition landscape as of the date shown on the cover page. Federal AI policy and guidance change continuously. New executive orders, OMB memoranda, NIST framework revisions, agency-specific implementation guidance, GAO and Inspector General reports, FedRAMP and CMMC updates, and judicial decisions can supersede or materially alter the references in this document. Before applying any cited authority to a live procurement, contractor proposal, or agency acquisition decision, verify the current text of the authority against the original publishing body and confirm that no superseding guidance has been issued. Encore updates this library on a published cadence; consult the current version at encoresvcslc.com/methodology before relying on any specific reference.

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