

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: CohnReznick  
Quarter Ending: 03/31/2025  
Expected Engagement End Date: 06/30/2025

**A. General Info**

1. Recovery Program Participant:

New Jersey Department of Community Affairs (DCA)

2. Federal Funding Source (e.g., CARES, HUD, FEMA, ARPA):

Coronavirus State Fiscal Recovery Fund (SFRF) under the American Rescue Plan (ARP)

3. State Funding Source (if applicable):

N/A

4. Deadline for Use of State or Federal Funding by Recovery Program Participant:

The funds appropriated for this program must be obligated by December 31, 2024, and expended by December 31, 2026.

5. Accountability Officer:

John Alexy

6. Program(s) under Review/Subject to Engagement:

Boardwalk Preservation Fund (BPF or the "Program")

7. Brief Description, Purpose, and Rationale of Integrity Monitor Project/Program:

To fulfill its obligations under Executive Order (E.O.) 166 regarding the appointment of independent Integrity Oversight Monitors ("Integrity Monitors" or "IOM") for any New Jersey State Agency receiving \$20 million or more in COVID 19 Recovery funds and per the IOM guidelines, the NJDCA engaged CohnReznick LLP (the IM, CR) to perform the Integrity Monitoring services for Boardwalk Preservation Fund.

The purpose of this Integrity Monitoring engagement is to work with DCA's Accountability Officer and other DCA staff to conduct a risk assessment of the Division of Disaster Recovery and Mitigation (DRM) existing controls in place to prevent fraud, waste, and abuse; review subrecipient documentation for potential

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fraud; review and monitor construction projects for fraud and misconduct, proper payments, and compliance with State and Federal guidelines.

8. Amount Allocated to Program(s) under Review:

\$100,000,000

9. Amount Expended by Recovery Program Participant to Date on Program(s) under Review:

Total program releases/disbursements - \$25,000,166  
Total direct actual expenditures \$ 4,634,893

10. Amount Provided to Other State or Local Entities:

N/A

11. Completion Status of Program (e.g., planning phase, application review, post-payment):

In progress

12. Completion Status of Integrity Monitor Engagement:

In progress

**B. Monitoring Activities**

13. If FEMA funded, brief description of the status of the project worksheet and its support:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

14. Description of the services provided to the Recovery Program Participant during the quarter (i.e., activities conducted, such as meetings, document review, staff training, etc.):

a) IM Response

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CohnReznick performed the following activities for the period from January 1, 2025, through March 31, 2025:

- Conducted status calls with DCA on 1/16/25, 1/30/25, 2/13/25, 2/27/25, 3/13/25, 3/24/25, 3/27/25
- Tracked and reviewed subrecipient grant agreements and their self-risk assessments
- Developed preliminary sampling methodology
- Drafted and submitted the Project Integrity Monitoring Plan
- Periodically reviewed SIROMS records for status of the projects and current expenditure reports and related support
- Participated in DCA's kickoff/status calls with thirteen (13) subgrantees
- Conducted one site visit and drafted the field activity report
- Communicated with program leads to establish the tracking of status calls and site visits schedules
- Drafted monthly IM reports for the months of January, February, March of 2025
- Finalized 4Q24 Quarterly report and submitted to Treasury
- Drafted 1Q25 Quarterly report and submitted to DCA for review

### b) Recovery Program Participant Comments

N/A

15. Description to confirm appropriate data/information has been provided by the Recovery Program Participant and description of activities taken to review the project/program:

### a) IM Response

The IM obtained access from DCA to the Storm Integrated Recovery Operations and Management System (SIROMS), the system of records, that is used to account for and manage the SFRF funds, including tracking expenditures and obligations. The IM periodically reviews the uploads organized by each subrecipient/project and tracks actual expenditure requests, supporting documentation, required periodic progress reports. The IM is regularly meeting with DCA's grant management team to confirm all grantees' information/data is complete and in conformity with program requirements. Additionally, the IM

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participated in DCA's kickoff/status calls with grantees to gather additional information about accuracy of information provided.

b) Recovery Program Participant Comments

N/A

16. Description of quarterly auditing activities conducted to ensure procurement compliance with terms and conditions of contracts and agreements:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

17. If payment documentation in connection with the contract/program has been reviewed, provide description.

a) IM Response

Payment documentation was not reviewed in this reporting period. DCA releases funds to subrecipients in tranches for their boardwalk projects. The renovation/construction projects are slowly progressing, and the IM is reviewing actual expenditure reports with the supporting documentation as they are available and submitted to SIROMS. The vendor payments by the grantees will be reviewed on a sample basis during the expenditure testing phase.

b) Recovery Program Participant Comments

N/A

18. Description of quarterly activity to prevent and detect waste, fraud, and/or abuse:

a) IM Response

The IM activities this period focused on reviewing subgrantees self-risk assessments to identify projects with potential weaknesses in controls and processes for the administration of grant funds and therefore, more susceptible to errors, fraud and noncompliance with program, state and federal requirements.

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The IM also participated in status calls DCA held with subgrantees to ensure that work is progressing as reported and adheres to the program requirements. Additionally, the IM performed a site visit/inspection for one subgrantee with construction activities to cross check reported progress and billing with actual on-site work. During the site visit, the IM interviewed workers, reviewed their credentials, made other site observations and requested additional information to compare invoices against procurement records, contracts, payroll, purchases.

b) Recovery Program Participant Comments

N/A

19. Details of any integrity issues/findings, including findings of waste, fraud, and/or abuse:

a) IM Response

No integrity issues were noted during this reporting period.

b) Recovery Program Participant Comments

20. Details of any other items of note that have occurred in the past quarter:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

21. Details of any actions taken to remediate waste, fraud, and/or abuse noted in past quarters:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

**C. Miscellaneous**

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22. List of hours (by employee) and expenses incurred to perform quarterly integrity monitoring review:

a) IM Response

For the period January 1, 2025, through March 31, 2025, the following individuals have expended a total of 452.6 hours:

**Name:**

- Ron Frazier (77.5 hours)
- Anna Fomina (160.0 hours)
- David Solomon (0.0)
- Andrew Barchenko (104.3 hours)
- Kristin Plews (70.0 hours)
- Grace Wandling (19.8 hours)
- Sasha Sorokina (14.2 hours)
- Glen Szenzenstein (6.8 hours)

b) Recovery Program Participant Comments

N/A

23. Add any item, issue, or comment not covered in previous sections but deemed pertinent to monitoring program:

a) IM Response

b) Recovery Program Participant Comments

Name of Integrity Monitor:

CohnReznick

Name of Report Preparer:

CohnReznick

Signature:



Date:

03/31/2025