

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: CohnReznick, LLP  
Quarter Ending: 09/30/2025  
Expected Engagement End Date: 09/30/2026

**A. General Info**

1. Recovery Program Participant:

New Jersey State Library (NJSL)

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

U.S. Department of Treasury- ARPA [Coronavirus Capital Projects Fund (CPF)]

3. State Funding Source (if applicable):

N/A

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

12/31/2026

5. Accountability Officer:

Sheri Shafer, Chief Operating Officer (COO)

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

Federal Grant – ARP CPF Community Center Digital Connect (CDCC) program – to construct and update community facilities to provide programs, services, and tools to people in need of assistance with education, health monitoring and employment.

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 OIM guidelines, the NJSL engaged the CohnReznick LLP (the IM, CR) to perform the Integrity Monitoring services for CCDC Program. The NJSL received a total of \$36,085,718 in APR CPF funding with \$1,650,000 to be used for administrative expenses and \$34,435,718 for awards to eligible applicant organizations in communities whose residents were especially challenged by the impact of the COVID-19 public health emergency. The purpose of this Integrity Monitoring engagement is to work with NJSL’s Accountability Officer and other NJSL staff to conduct a risk assessment of the CDCC Program and review the subrecipient selection process as well as NJSL

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administrative expenditures and subrecipient grant payments. The Integrity Monitor shall monitor that the funds are used in compliance with federal and State laws and regulations.

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

\$ 36,085,718

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

\$12,728,090.61

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

The following tasks were completed for the period 7/1/2025 through 9/30/2025:

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1. Conducted status calls on 7/8, 7/24, 8/7, 8/9, 9/16, and 9/30
2. Sampled and tested expenditure reports for two projects
3. Requested, received, and catalogued supporting documentation for samples selected
4. Communicated the results of current period expenditures review to the NJSL
5. Revised the sampling plan and methodology for expenditure testing and provided to NJSL for approval
6. Revised an ongoing monitoring plan to include site visits by IM investigators to sampled projects and discussed it with NJSL
7. Drafted and submitted IM monthly reports for July, August, and September 2025
8. Finalized and submitted 2Q2025 Treasury Quarterly report
9. Drafted and submitted 3Q2025 Treasury Quarterly report

b) Recovery Program Participant Comments

None.

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

NJSL provided and the IM reviewed various documents, including payment disbursement reports and grantee expenditure reports, to support subrecipient expenditure sampling and testing. NJSL also provided spend reports and supporting documentation for the samples selected by IM for subrecipient expenditure testing. NJSL key stakeholders also attended regular status calls to provide context for requested documentation.

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

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N/A

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

a) IM Response

The IM requested the Program Expenditure report from NJSL that shows payment information to the subrecipients to review and select samples for the third and fourth rounds of expenditure testing. The IM will be requesting this report periodically to review the progress of the Program and to select transactions/payments for additional rounds of expenditure testing to be performed on a quarterly basis. During the expenditure testing procedures, the IM also reviews the grantees supporting documentation including the proof of their payments to vendors/contractors for incurred costs.

b) Recovery Program Participant Comments

N/A

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

a) IM Response

During the initial stage of the engagement, the IM performed risk assessment procedures by reviewing NJSL processes and documentation related to their policies and procedures for internal controls and prevention and detection of waste, fraud, and abuse. In the current period, the IM continues to test costs on sampled expenditure reports by examining the grantees supporting documentation and verifying whether the expenditures were consistent with approved budgets and properly authorized and approved.

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

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The IM did not note any integrity issues/findings.

b) Recovery Program Participant Comments

N/A

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**

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

a) IM Response

For the period July 1, 2025, through September 30, 2025, the following individuals have expended a total of 197.1 hours:

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**Name:**

1. Ron Frazier (4.6 hrs)
2. Anna Fomina (21.0 hrs)
3. David Solomon (20.0 hrs)
4. Erin White (27.7 hrs)
5. Grace Wandling (58.8 hrs)
6. Tiffany Thompson (65.0 hrs)
7. Andrew Barchenko (0.0 hrs)

No billable expenses were incurred.

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

N/A

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor:	CohnReznick, LLP
Name of Report Preparer:	CohnReznick, LLP
Signature:	
Date:	9/30/2025