

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: CohnReznick

Quarter Ending: 12/31/2025

Expected Engagement End Date: December 31, 2026, or within 3 months following expenditure of available program funds, whichever transpires first.

A. General Info

1. Recovery Program Participant:

New Jersey Board of Public Utilities (NJBPU)

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

The U.S. Department of Treasury Coronavirus Capital Projects Fund (CPF) under the American Rescue Plan Act (ARPA)

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.

1. Accountability Officer:

Elena Thaxton

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

New Jersey Broadband Infrastructure Deployment Equity (NJBIDE) Pilot Program

6. 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 NJBPU engaged

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CohnReznick (the IM, CR) to perform the Integrity Monitoring services for four multifamily programs.

The purpose of this Integrity Monitoring engagement is to:

Category	Key Activities
Program Oversight & Compliance	Ensure program integrity by verifying applicant eligibility, aligning grant agreements and policies with CPF/NJBIDE requirements, preventing duplication with other broadband initiatives, and restricting fund use to approved deployment activities.
Risk-Based Monitoring	Implement a flexible, risk-based sampling approach that accounts for project size, geographic location, and subrecipient risk to ensure targeted and effective program monitoring.
Financial & Procurement Reviews	Ensure financial and contractual integrity by reviewing ISP/vendor payments, scrutinizing procurement practices, evaluating MOUs for alignment, and testing expenditures for proper documentation and approvals.
Construction Monitoring	Monitor construction projects through on-site visits and detailed reviews of change orders, invoices, and punch list items to ensure progress, quality, and regulatory compliance.
Payroll & Personnel Reviews	Review payroll records and personnel documentation to ensure compliance, eligibility for reimbursement, and transparency in all NJBIDE-funded staffing activities.
Fraud Prevention & Detection	Leverage data analytics, interviews, and validation techniques to detect and prevent fraud, while developing structured reporting procedures and a comprehensive anti-fraud program tailored to broadband deployment risks.
Training & Awareness	Promote program integrity by delivering fraud awareness training and reinforcing ethical conduct through clear reporting mechanisms for staff, contractors, and subrecipients.
Stakeholder Engagement	Engage stakeholders through interviews with BPU staff, contractors, subrecipients, and community members to gather insights on program implementation and effectiveness.
Documentation & Record-Keeping	Engage stakeholders through interviews with BPU staff, contractors, subrecipients, and community members to gather insights on program implementation and effectiveness.

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

- NJBIDE: \$52 Million

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

2. \$5,728,071.20

9. Amount Provided to Other State or Local Entities:

N/A

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

In progress

11. Completion Status of Integrity Monitor Engagement:

In progress

B. Monitoring Activities

12. 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

13. 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.):

3. IM Response:

4. Held weekly status calls and evaluated PBC documents provided by NJBPU

5. Held planning sessions for walkthroughs and conducted walkthroughs to complete Risk Assessment

6. Drafted and submitted NJBIDE Risk Assessment.

7. Prepared and submitted the October, November, and December Monthly Report.

8. Prepared and drafted the Q4 2025 Treasury Report.

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14. 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

N/A

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

N/A

b) Recovery Program Participant Comments

N/A

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

a) IM Response

N/A

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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

N/A

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

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

a) IM Response

For the period September 22, 2025 (start of the engagement), through December 31, 2025, the following individuals have expended a total of **617.4** hours:

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Name:

- 9. Anna Fomina (1.3 hours)
- 10. Julie Mitchell (257 hours)
- 11. Lindsay Calvert (37.7 hours)
- 12. Nate Kessler (270.3 hours)
- 13. Ron Frazier (51.1 hours)

Total billable expenses incurred for the quarter amounted to \$1,179.54

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

Name of Integrity Monitor: CohnReznick

Name of Report Preparer: CohnReznick

Signature : 

Date: 1/08/2025