

**Integrity Monitor Report  
Categories 1 and 2**

Integrity Monitor Firm Name: CohnReznick  
Integrity Monitor Category (1 or 2): Category 2  
Quarter Ending: 03/31/2026  
Expected Engagement End Date: 10/31/2026

**A. General Information**

1. Recovery Program Participant:

New Jersey Department of Education (NJDOE)

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

ARPA

3. State Funding Source (if applicable):

N/A

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

September 30, 2026

5. Accountability Officer:

Robert Amon

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

- 1) Mount St. Dominic Academy (\$500,000) – Capital Improvements and technology upgrades to the Performing Arts Center and the 21<sup>st</sup> Century Classroom
- 2) North Bergen Highschool (\$10 million) – HVAC replacement
- 3) Union County Vo-Tech Academic building (\$8 million) – Creation of Biotechnology high school

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

## **Integrity Monitor Report Categories 1 and 2**

Executive Order 166 (EO 166), signed by the NJ Governor on July 17, 2020, established the COVID-19 Compliance and Oversight Task Force which issued guidelines regarding the appointment and responsibilities of Integrity Oversight Monitors (IOM). As an important part of the State's accountability infrastructure, integrity monitors work with Program Participants in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds and provide expertise in Program and Process Management Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud services.

Pursuant to EO 166, NJDOE engaged CohnReznick to provide category 2 integrity monitoring services and assist in administration and monitoring of the SFRF funds allocated to three above-mentioned Local Educational Agencies (LEAs) by providing expertise and technical knowledge in grant management and capital improvements projects.

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

\$18,500,000 – total for three projects

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

\$5,662,225.33

10. Amount Provided to Other State or Local Entities:

Mount St Dominic Academy - \$500, 000  
North Bergen High School - \$10 million  
Union County Vo-Tech - \$8 million

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

Mount St. Dominic Academy (MSDA) – Complete. Post-payment.

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North Bergen High School (N. Bergen) –In process. General Contractor (GC) was procured, the work is in process and approximately 10% complete.

Union County Vo-Tech (UCVT)– In process. Phase 1 – site preparation is underway; GC for phase 2 was procured but contract was not executed yet and the work has not begun.

### 12. Completion Status of Integrity Monitor Engagement:

In progress

## **B. Monitoring Activities**

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.):

### a) IM Response

CohnReznick performed the following activities for the period from January 1, 2026, through March 31, 2026:

- Conducted status calls with the NJDOE on 02/05/2026, 02/19/2026, 02/23/2026 and had periodic communications regarding project documents and administration;
- Scheduled and held periodic status calls with LEAs to overview the progress of their projects;
- Reviewed progress quarterly reports submitted by each LEA to DOE for the 4th quarter of 2025;
- Tracked project documentations for N. Bergen and Union Vo-Tech and made additional requests as projects progress and documentation became available;
- Verified the costs on reimbursement requests are properly supported, and projects take appropriate step for labor compliance;
- Conducted a site visit for N. Bergen project on 01/22/2026;
- Summarized the observations from the site visit to N. Bergen on the field activity report (FAR) and submitted it to DOE;
- Performed a review of Certified Payrolls submissions and prevailing wage rate payments to a sample of workers on N. Bergen project;
- Performed an unannounced walkthrough of the site for Union Vo-Tech project on 3/23/2026 and drafted a memo;

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- Drafted and submitted to NJDOE the IM progress report for the 1<sup>st</sup> quarter of 2026 summarizing LEAs activities for each project under review as well IM activities;
- Finalized and submitted 4Q25 Treasury report;
- Drafted 1Q26 Treasury report.

### b) Recovery Program Participant Comments

N/A

## 14. Description of activities to prevent, detect, and remediate waste, fraud, and/or abuse during the quarter:

### a) IM Response

During this reporting period, the IM continued to meet with LEAs regularly to get updates on the status of the projects, requested and reviewed project documentation as it became available with the progress of the projects. The IM evaluated procurement documents and expenditures for proper support, accuracy, and completeness.

In addition, the IM conducted a physical site visit for North Bergen to cross-check reported progress and billing with actual work, to interview workers and verify their credentials and pay rates, as well as to identify any other construction related issues. Subsequent to the visit, the IM reviewed the GC's payroll records to verify the payment of correct prevailing wages to a sample of workers. The IM investigator also visited the site of UCVT project unannounced to gain an understanding and assess conditions of preparatory work.

CR is continuously monitoring the LEAs' progress and compliance with applicable federal and state regulations, and keeping DOE informed about all communications and the status of projects.

### b) Recovery Program Participant Comments

NJDOE agrees with the above.

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15. General description of any findings of waste, fraud, or abuse:

a) IM Response

The IM did not note any integrity issues during this reporting period.

b) Recovery Program Participant Comments

N/A

**C. Miscellaneous**

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

a) IM Response

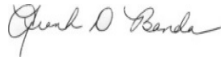
The following individuals have expended a total of 204.1 hours for this reporting period:

Ron Frazier – 20.5 hrs.  
Anna Fomina – 102.4 hrs.  
Sasha Sorokina – 22.1 hrs.  
Glen Szenzenstein – 12.2 hrs.  
Grace Wandling – 46.9 hrs.

Travel expenses incurred for the period were \$109.60

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor:	CohnReznick,
Name of Report Preparer:	CohnReznick
Signature:	
Date:	03/31/2026