

Integrity Monitor Report Category 3

Integrity Monitor Firm Name: CohnReznick, LLP
Quarter Ending: 06/30/2026
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

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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 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:

\$ 27,799,538

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.):

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a) IM Response

The following tasks were completed for the period 4/1/2026 through 6/30/2026:

1. Conducted status calls on 4/28, 5/26, 6/10, and 6/23/2026
2. Sampled and tested expenditure reports for 6 projects
3. Requested, received, catalogued, and reviewed supporting documentation for selected sampled items
4. Developed procedures to review project procurement, contract, pay applications, and related support for NJSL identified at-risk projects
5. Provided projected costs for site visit follow-up for planning purposes
6. Reviewed CPR spend reports
7. Drafted and submitted IM monthly reports for April, May, and June 2026
8. Finalized and submitted 1Q2025 Treasury Quarterly report
9. Drafted and provided to NJSL for submission 2Q2026 Treasury Quarterly report

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

NJSL provided and the IM reviewed various documents, including payment disbursement reports and subrecipient expenditure reports, to support expenditure sampling and testing. NJSL also provided spend reports and supporting documentation for the samples selected by IM for payment testing. NJSL key stakeholders attended regular status calls to provide context for requested documentation. In addition, NJSL provided for review by IM, the procurement documents, bid analyses, contracts, pay applications, and related support for the projects identified for follow-up site visits. NJSL staff shared updated contact and other information for the follow-up site visits.

b) Recovery Program Participant Comments

N/A

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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

The IM requested the Program Expenditures report for the first quarter of 2026 from NJSL and reviewed the subrecipient payment information as part of the quarterly testing. The IM selected samples for six of the projects and completed testing. As part of the expenditure testing process, the IM also reviewed subrecipient supporting documentation including invoices, purchase orders, and proof of payments to vendors/contractors for incurred costs. The IM will request this report for the second quarter spending to review the progress of the Program and to select transactions/payments for the final round of expenditure testing

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 subrecipients' supporting documentation and verifying whether the expenditures were consistent with approved budgets and properly authorized and approved. The IM also initiated a review of the procurement documents, bid analyses, contracts, pay applications and related support for the three projects identified by NJSL as at risk to ensure the procurement process was

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compliant with and followed all grant terms and Federal and State laws and regulations. The IM will use the reviews in conjunction with follow-up site visits to determine if the projects are on target with scheduling, and billings match reported progress, and to share observations with NJSL for planning and projections.

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

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

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C. Miscellaneous

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

a) IM Response

For the period April 1, 2026, through June 30, 2026, the following individuals have expended a total of 192.7 hours:

Name:

1. Ron Frazier (19.5 hrs.)
2. Anna Fomina (0.0 hrs.)
3. David Solomon (44.0 hrs.)
4. Sasha Sorokina (0.0 hrs.)
5. Erin White (0.0 hrs.)
6. Grace Wandling (50.2 hrs.)
7. Tiffany Thompson (76.0 hrs.)
8. Andrew Barchenko (0.0 hrs.)
9. Nicholas Bailey (3.0 hrs.)

No travel expenses were incurred during the second quarter of 2026.

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

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Name of Integrity Monitor:	CohnReznick, LLP
Name of Report Preparer:	CohnReznick, LLP
Signature:	
Date:	6/30/2026