

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Regis & Associates, PC.  
Quarter Ending: 9/30/2024  
Expected Engagement End Date: 12/31/2026

**A. General Info**

1. Recovery Program Participant:

New Jersey Department of Treasury, Division of Property Management and Construction

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:

December 31, 2026

5. Accountability Officer:

Mona Cartwright – Assistant Director, Treasury Fiscal

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

DPMC Project A1383-00, Richard Hughes Justice Complex building Air Handler Units (AHU) Replacement

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

On July 17, 2020, Governor Murphy signed Executive Order 166 (“E.O. 166”), which established the COVID-19 Compliance and Oversight Task Force (Taskforce) and the Governor’s Disaster Recovery Office (GDRO).

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Pursuant to E.O. 166, the Taskforce issued guidelines, which have been updated as of June 2021 and are attached hereto, regarding the appointment and responsibilities of COVID-19 Oversight Integrity Monitors (Integrity Monitors or IM). Integrity Monitors are intended to serve as an important part of the State's accountability infrastructure; while working with Using Agencies in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds. They also provide expertise in Program and Process Management Auditing, Financial Auditing and Grants Management, and Integrity Monitoring/Anti-Fraud services. An integrity monitor (Category 3: Integrity Monitoring/Anti-Fraud) is required for projects that receive \$20 million or more in COVID-19 Recovery Funds.

The Division of Property Management and Construction (DPMC) received \$25,200,000 from the ARPA State Fiscal Recovery Fund (SFRF), for DPMC Project A1383-00. This funding is allocated for the HVAC Replacement of 27 Air Handler Units, which benefit the 23,000 Agency Employees assigned to the R.J.H. Justice Complex at 25 Market Street in Trenton.

The purpose of the Integrity Monitoring Engagement is to work collaboratively with DPMC, to monitor the DPMC project A1383-00, Justice AHU Replacement. The engagement includes:

1. Conducting a risk assessment of DPMC's existing controls in place to prevent fraud, waste, or abuse in connection with the COVID-19 Recovery Program;
2. Developing and submitting a Work Plan for monitoring the COVID-19 Recovery Program for fraud, waste, or abuse; including a review of relevant risk factors specific to the Program being monitored;
3. Performing program reviews; reviewing documents retention policies and procedures; performing fraud prevention/detection and data analytics; performing fraud awareness instruction for DPMC, contractors, and/or vendors; construction project monitoring reviews; procurement/expenditure reviews; and payment and wage reviews; and
4. Reviewing Compliance with applicable federal and state laws.

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

\$25,200,000 – ARPA SFRF

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

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\$1,747,726.63 – ARPA SFRF

10. Amount Provided to Other State or Local Entities:

N/A

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

Design phase

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 Integrity Monitor (IM) performed the following tasks, for the period 8/23/2024 through 9/30/2024:

1. Received the integrity monitor purchase order on August 23, 2024.
2. Conducted kick off meetings on September 5, 2024, with Fiscal Treasury team and DPMC.

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3. Submitted the initial documents request list on September 17, 2024.
4. Started receiving requested documents, as of September 20, 2024.
5. Sent a follow-up reminder regarding the outstanding initial documents request list, on September 26, 2024.
6. On September 30, held meeting with NJ DPMC and NJ Treasury Fiscal team, to discuss open request items.

b) Recovery Program Participant Comments

There was some confusion about which items would be handled by Treasury and which items would be handled by DPMC which led to a delay on getting these submitted. For example, most of the lines needed DPMC input but Treasury were the ones given portal access to upload. DPMC is in the process of investigating which documents go with what item and will report that information back to the Treasury.

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

IM submitted an initial documentation request list; and has started to receive some of the documentation. Follow-up requests have been submitted, and a meeting has been held with the DPMC and NJ Treasury Fiscal to seek clarification of documentation provided to IM and to obtain a status of open items.

b) Recovery Program Participant Comments

No comment

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

a) IM Response

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DPMC is in the process of submitting the initial documents requested;  
and, as such, no review has been conducted.

b) Recovery Program Participant Comments

No Comment

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

a) IM Response

DPMC is in the process of submitting the initial documents requested;  
and, as such, no review has been conducted.

b) Recovery Program Participant Comments

No comment

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

a) IM Response

DPMC is in the process of submitting the initial documents requested;  
and, as such, no review has been conducted.

b) Recovery Program Participant Comments

No comment

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

a) IM Response

None

b) Recovery Program Participant Comments

No comment

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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

<b>Staff Name</b>	<b>Hours</b>
Edwin Kago	11.0
Fidel Wambura	10.0
Gwendolyn Thmoas-Regis 2	2.00
Marwa Elsabie	7.00
Michael Guddah	1.50
Peter Regis	1.00
Ran Feng	1.00
Saidu Bangura	26.0
Samson Estifanos	8.50
Youngjun Cho	3.50
<b>Total hours</b>	<b>71.50</b>

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b) Recovery Program Participant Comments

No Comment

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

a) IM Response

None

b) Recovery Program Participant Comments

No comment

Name of Integrity Monitor:	Regis & Associates, PC.
Name of Report Preparer:	Regis & Associates, PC.
Signature:	<i>Regis &amp; Associates, PC</i>
Date:	9/30/2024