

**Integrity Monitor Report
Categories 1 and 2**

Integrity Monitor Firm Name: CohnReznick
Integrity Monitor Category (1 or 2): Category 2
Quarter Ending: 03/31/2025
Expected Engagement End Date: 03/31/2026

A. General Information

1. Recovery Program Participant:

The Office of the Secretary of Higher Education (OSHE))

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

The Coronavirus State Fiscal Recovery Fund (CSFRF) under the American Rescue Plan Act of 2021 (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:

Angela Bethea

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

- 1) Kean University Science Building Project - \$68 Million
- 2) Rutgers University – Camden Cooper Street Gateway Project - \$25 million
- 3) Rutgers University - New Brunswick Health and Life Science Exchange Project (HELIX) - \$260 million
- 4) Rutgers University – Newark Life Science Project - \$15 million

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

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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 the EO 166, OSHE engaged CohnReznick to provide category 2 integrity monitoring services and assist in administration and monitoring of the SFRF funds allocated to two above mentioned Universities for their four (4) Projects by providing expertise and technical knowledge in grant management and capital improvements projects.

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

\$300 million – total for three Rutgers projects

\$68 million – total to Kean University

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

Rutgers University - \$119,371,569]

Kean University - \$28,785,727

10. Amount Provided to Other State or Local Entities:

Rutgers University - \$300 million

Kean University - \$68 million

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

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- 1) Kean University Science Building Project – purchase of the building and parking deck is complete, which represents 25% of overall project. Construction activities did not start.
- 2) Rutgers University – Camden Cooper Street Gateway Project – in the design phase, construction has not yet started.
- 3) Rutgers University - New Brunswick Health and Life Science Exchange Project (HELIX) – construction is in the progress and approximately 43% complete.
- 4) Rutgers University – Newark Life Science Project – in the design phase, construction has not yet started.

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, 2025, through March 31, 2025:

- Conducted periodic status calls with OSHE;
- Participated in OSHE kick off call with Jacobs and then Jacobs's kickoff call with Kean
- Participated in various OSHE status update meetings with construction management consulting firms (STV, Skanska, and Jacobs);
- Scheduled and led monthly CM status calls; compiled agenda and distributed meeting notes to all participants;
- Reviewed the supporting documentation provided and performed the risk assessment procedures;
- Drafted the risk assessment for the program, submitted it for review, and discusses the results with OSHE;
- Tracked, cataloged, and reviewed periodic expenditure reports from institutions and supporting documentation;
- Tracked and reviewed the monthly reports submitted by CMS for their respective projects;

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- Compiled the list of questions/open items for each project and discussed it with CMs;
- Revised a contacts list and roles and responsibilities matrix for newly onboarded CM;
- Finalized a checklist and monthly tasks list for consistent and uniform data collection and reporting for all parties involved;
- Drafted and submitted monthly reports for January, February, March 2025;
- Finalized and submitted to Treasury 4Q24 quarterly report;
- Drafted and submitted 1Q25 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

The IM performed risk assessment procedures by reviewing OSHE's processes and documentation related to their policies and procedures for internal controls and prevention and detection of waste, fraud, and abuse. The risk assessment was submitted to and discussed with OSHE.

The IM is meeting with CMs regularly. The meetings are intended to get updates on the progress of the projects and review for any financial and construction related reportable issues.

The IM finalized a checklist for consistent and uniform data collection and reporting from all involved in administration and oversight of the projects, as well as to provide accountability and a level of confidence that all parties are validating data reported to OSHE, and the projects properly comply with federal and state provisions.

b) Recovery Program Participant Comments

N/A

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

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a) IM Response

The IM did not identify any issues of fraud, waste, or abuse; however, the Project is significantly delayed in providing the critical data and construction sites access to move forward with more meaningful reviews of use of funds.

b) Recovery Program Participant Comments

OSHE had not identified any issues of fraud, waste, or abuse; however, Project has been significantly delayed by institution not allowing our contracted Construction Management firms access to site. OSHE has met with GDRO and scheduled to meet with OSC to get this issue resolved.

C. Miscellaneous

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

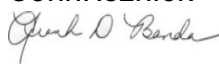
a) IM Response

The following individuals have expended a total of 442.9 hours for this reporting period:

Ron Frazier – 71.5 hrs.
Brittany Kelly – 4.1 hrs.
Elizabeth Melton – 3.7 hrs.
Anna Fomina – 125.5 hrs.
Dominique Morris – 166.2 hrs.
Grace Wandling – 71.9 hrs.

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor: CohnReznick
Name of Report Preparer: CohnReznick
Signature: 
Date: 03/31/2025