

**Integrity Monitor Report
Categories 1 and 2**

Integrity Monitor Firm Name: CohnReznick
Integrity Monitor Category (1 or 2): Category 2
Quarter Ending: 06/30/2025
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 21st 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:

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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, 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:

\$ 476,514.17

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) – construction phase

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North Bergen High School (N. Bergen) – final design and contractor procurement phase

Union County Vo-Tech (UCVT)– final design and contractor procurement phase

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 April 1, 2025, through June 30, 2025:

- Conducted status calls with the NJDOE on 05/01/25, 06/05/2025
- Communicated with UCVT to follow up on status of the outstanding risk assessment supporting documentation requests;
- 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 1st quarter of 2025;
- Monitor LEAs' procurement activities to ensure their compliance with terms and conditions of agreements;
- Provided additional instructions and resources to LEAs to ensure they follow the best practices for compliance with federal/state procurement requirements;
- Requested LEAs to provide evidence of competitive procurement, cost/bid and vendor analysis, when available;
- Began a review of procurement documents for LEAs who provided the requested support;
- Drafted and submitted to NJDOE the IM progress report for the 2nd quarter of 2025 summarizing LEAs activities for each project under the review as well IM activities;
- Finalized 1Q25 Treasury report and drafted 2Q25 Treasury report

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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 continued to meet with LEAs regularly to get updates on the status of the projects, monitor the procurement process to ensure it properly complies with federal and state provisions, request and review other projects documentation as it becomes available with the progress of the projects.

CR is continuously monitoring the LEAs' responses and the timing of their submissions and keeping DOE informed about all delays and other issues.

b) Recovery Program Participant Comments

NJDOE agrees with the above.

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

a) IM Response

N/A

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

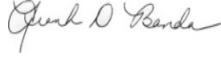
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The following individuals have expended a total of 75.4 hours for this reporting period:

Ron Frazier – 0.1 hrs.
Anna Fomina – 26.7 hrs.
Grace Wandling – 48.6 hrs.

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor:	CohnReznick,
Name of Report Preparer:	CohnReznick
Signature:	
Date:	06/30/2025