

**Integrity Monitor Report
Categories 1 and 2**

Integrity Monitor Firm Name: CohnReznick
Integrity Monitor Category (1 or 2): Category 2
Quarter Ending: 06/30/2026
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 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 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:

\$7,610,216.55

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 and approximately 70% complete; GC for phase 2 was procured but the work has not begun, pending phase 1 completion.

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, 2026, through June 30, 2026:

- Conducted status calls with the NJDOE and had periodic communications regarding project documentation and administration;
- Performed risk assessment procedures and submitted the draft risk assessment for the program to DOE;
- Ongoing projects review:
 - o Scheduled and held periodic status update calls with LEAs to overview the progress of their projects;
 - o Reviewed quarterly progress reports submitted by each LEA to DOE for the 2nd quarter of 2026;
 - o Tracked project documentations for N. Bergen and Union Vo-Tech and made additional requests as projects progress and documentation became available;
 - o Verified the costs on reimbursement requests are properly supported, and projects take appropriate step for labor compliance;
- Finalized the memorandum and pictures from the unannounced walkthrough of the site for Union Vo-Tech project and submitted it to DOE on 4/13/2026;

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- Drafted and submitted to NJDOE the IM progress report for the 2nd quarter of 2026 summarizing LEAs activities for each project under review as well as IM activities;
- Finalized and submitted 1Q26 Treasury report;
- Drafted 2Q26 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 contractual documents and expenditures for proper support, accuracy, and completeness.

The IM performed risk assessment procedures by reviewing the processes and internal controls and documentation related to NJDOE's policies and procedures for internal controls and prevention and detection of waste, fraud, and abuse.

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

b) Recovery Program Participant Comments

NJDOE agrees with the above.

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

a) IM Response

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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

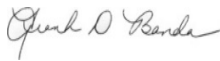
The following individuals have expended a total of 277.8 hours for this reporting period:

Ron Frazier – 29.5 hrs.
Anna Fomina – 91.2 hrs.
Nicholas Bailey – 1.5 hrs
Sasha Sorokina – 0.0 hrs.
Glen Szenzenstein – 0.0 hrs.
Grace Wandling – 155.6 hrs.

Travel expenses incurred for the period were \$43.33

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor:	CohnReznick,
Name of Report Preparer:	CohnReznick
Signature:	
Date:	06/30/2026