

**Integrity Monitor Report
Categories 1 and 2**

Approved 7/11/25

Integrity Monitor Firm Name: CohnReznick
Integrity Monitor Category (1 or 2): Category 2
Quarter Ending: 06/30/2025
Expected Engagement End Date: 03/31/2026

John Miller

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 – original \$25 million; RU reallocated funds for a total of \$31 million
- 3) Rutgers University - New Brunswick Health and Life Science Exchange Project (HELIX) - \$260 million
- 4) Rutgers University – Newark Life Science Project – original \$15 million; RU reallocated funds to another project; current budget is \$9 million

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

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 - \$159,759,719

Kean University - \$29,587,075

10. Amount Provided to Other State or Local Entities:

Rutgers University - \$300 million

Kean University - \$68 million

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

- 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 construction phase – approximately 2% complete.
- 3) Rutgers University - New Brunswick Health and Life Science Exchange Project (HELIX) – construction is in the progress and approximately 62% complete.
- 4) Rutgers University – Newark Life Science Project – in the construction phase – approximately 5% complete.

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 periodic status calls with OSHE;
- Participated in construction management (CM) firms' planning/site access calls with Rutgers University for all three projects;
- Participated in various OSHE status update meetings with CM consulting firms (STV, Skanska, and Jacobs);
- Scheduled and led monthly CM status calls; compiled agenda and distributed meeting notes to all participants;
- Tracked, cataloged, and reviewed periodic expenditure reports from institutions and supporting documentation;
- Reviewed the monthly reports submitted by CMS for their respective projects and tracked issues and open items for all projects;

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- Conducted three-hour training for OSHE's personnel covering 2 CFR Part 200 compliance;
- Drafted and submitted monthly reports for April, May, June 2025;
- Finalized and submitted to Treasury 1Q25 quarterly report;
- Drafted and submitted 2Q25 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 is meeting with CM consultants 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 continuously reviewing the supporting documentations provided by institutions as well as information reported by the CMs on their reports to ensure 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:

a) IM Response

The IM did not identify any issues of fraud, waste, or abuse in this reporting period.

b) Recovery Program Participant Comments

N/A

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C. Miscellaneous

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

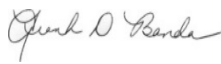
a) IM Response

The following individuals have expended a total of **471.3** hours for this reporting period:

Ron Frazier – 40.3 hrs.
Brittany Kelly – 23.7 hrs.
Elizabeth Melton – 0.0 hrs.
Anna Fomina – 139.0 hrs.
Dominique Morris – 22.5 hrs.
Grace Wandling – 245.8 hrs.

b) Recovery Program Participant Comments

N/A

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