

**Integrity Monitor Report
Categories 1 and 2**

Integrity Monitor Firm Name: CohnReznick, LLP
Integrity Monitor Category (1 or 2): Category 2
Quarter Ending: 09/30/2024
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:

Amanda Schultz

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:

\$59,257.30

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 – planning phase
North Bergen High School – planning phase

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Union County Vo-Tech – planning 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 July 1, 2024, through September 30, 2024:

- Conducted status calls with the NJDOE on 07/11/2024, 07/25/2024, 08/08/2024, 08/22/2024, 09/05/2024, 09/19/2024;
- Communicated with LEAs to schedule the walkthroughs of their related projects and follow up on status of the outstanding risk assessment document requests;
- Held initial introductory meetings with LEAs to overview the status of their projects as follows: North Bergen – on 7/16/2024, Mount St. Dominic – 8/14/2024, Union County Vo-Tech - 9/11/2024;
- Composed and sent follow up e-mails to all LEAs after the initial meetings with guidance on federal procurement requirements;
- Reviewed the bid solicitation document for North Bergen and provided feedback;
- Held a periodic status call with Mount St. Dominic – 9/18/2024;
- Finalized 2Q24 Treasury report and drafted 3Q24 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

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CohnReznick performed the walkthroughs of processes and controls with administrative teams of all three LEAs, inquired of the status of projects and initiated the collection of supporting documentation for the risk assessment from the LEAs. The IM also reviewed bid solicitation document for North Bergen to ensure federal procurement provisions are properly included.

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

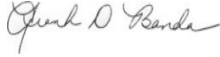
The following individuals have expended a total of 52.4 hours for this reporting period:

Ron Frazier – 1.5 hrs
Amanda Campen – 5.6 hrs
Anna Fomina – 29.1 hrs
Andrew Barchenko – 7.7 hrs
Grace Wandling – 8.5 hrs

b) Recovery Program Participant Comments

N/A

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Name of Integrity Monitor: CohnReznick, LLP
Name of Report Preparer: CohnReznick, LLP
Signature: 
Date: 09/30/2024