

**Integrity Monitor Report
Categories 1 and 2**

Integrity Monitor Firm Name: CohnReznick
Integrity Monitor Category (1 or 2): Category 2
Quarter Ending: 09/30/2025
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:

\$ 3,339,603.47

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 complete

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North Bergen High School (N. Bergen) – final design, mobilization, GC procured

Union County Vo-Tech (UCVT)– final design and contractors 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 July 1, 2025, through September 30, 2025:

- Conducted status calls with the NJDOE on 08/07/25, 09/04/2025 and had periodic communications regarding project administration;
- 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 2nd quarter of 2025;
- Tracked the outstanding project documents for all three LEAs and made additional requests as projects progress and documentation became available;
- Reviewed MSDA's procurement documentation (RFP, bid analysis, resulting contracts) to ensure their compliance with terms and conditions of agreements and federal/state procurement requirements;
- Performed a site visit for MSDA's project on 7/28/2025;
- Drafted and submitted the site activity report to NJDOE listing the observations and recommendations;
- Assisted MSDA in their labor compliance by providing guidance and additional resources;
- Requested MSDA to provide the expenditure reports with the supporting documentation and reviewed available general contractor invoices; tracked pending documentation;
- Selected a sample of workers from MSDA's project; requested their payroll information and began testing certified payrolls for proper payment and reporting of the prevailing wages;

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- Requested, received and began reviewing the expenditure reports for UCVT school;
- Requested, received and began reviewing the procurement supporting documentation provided by the North Begen HS;
- Drafted and submitted to NJDOE the IM progress report for the 3d quarter of 2025 summarizing LEAs activities for each project under the review as well IM activities;
- Finalized 2Q25 Treasury report and drafted 3Q25 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 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. MSDA completed their project and therefore, the IM requested and began more detailed reviews of the documents provided as a support for the expenditure reports including reviews of proper approvals of and payments to the contractors and to workers on the project.

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:

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a) IM Response

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:

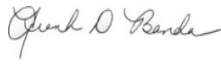
a) IM Response

The following individuals have expended a total of 157.6 hours for this reporting period:

Ron Frazier – 2.6 hrs.
Anna Fomina – 86.3 hrs.
Sasha Sorokina – 12.5 hrs
Glen Szenzenstein – 8.0 hrs
Grace Wandling – 48.2 hrs.

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor:	CohnReznick,
Name of Report Preparer:	CohnReznick
Signature:	
Date:	09/30/2025