

**Integrity Monitor Report
Categories 1 and 2**

Integrity Monitor Firm Name: CohnReznick
Integrity Monitor Category (1 or 2): Category 2
Quarter Ending: 03/31/2025
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:

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:

\$451,579.10

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) – planning and design phase
North Bergen High School (N. Bergen) – planning and design phase

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Union County Vo-Tech (UCVT)– 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 January 1, 2025, through March 31, 2025:

- Conducted status calls with the NJDOE on 01/23/2025, 02/20/2025; 03/06/2025, 03/20/2025;
- Communicated with UCVT to follow up on status of the outstanding risk assessment supporting documentation requests;
- Drafted the preliminary UCVT risk assessment and submitted to NJDOE;
- 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 4th quarter of 2024;
- 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;
- Reviewed some of the bid documents and provided feedback;
- Drafted and submitted to NJDOE the IM progress report summarizing LEAs activities for each project under the review as well IM activities;
- Finalized 4Q24 Treasury report and drafted 1Q25 Treasury report

b) Recovery Program Participant Comments

N/A

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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.

In February 2025, the IM escalated the issue of UCVT non-responsiveness to DOE and county officials which resulted in the school administrators providing partial supporting documentation and explanations related to the risk assessment inquiries, overview of the project and organization, their policies, procedures, and controls for the federally funded Biotech High School construction project. The IM drafted the preliminary risk assessment for UCTV based on information provided and obtained through public searches.

Risk assessments for two other LEAs were completed in previous reporting period.

The lack of response and resulting lack of access to critical records, could pose several risks including not detecting potential financial, operational, or compliance issues; restricting our ability (scope limitation) to verify whether funds are being used in accordance with federal grant requirements; increasing risk of fraud, waste and abuse; an administrative burden that could delay project milestones and risk compliance with grant performance deadlines. Therefore, CR is continuously monitoring the LEAs' responses and the timing of their submissions and keeping DOE informed about all delays.

b) Recovery Program Participant Comments

NJDOE agrees with the above.

NJDOE continues to support CohnReznick in reaching out to Union County Vo-Tech as needed.

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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 **51.1** hours for this reporting period:

Ron Frazier – 5.0 hrs.
Anna Fomina – 30.6 hrs.
Elizabeth Melton – 2.5 hrs.
Andrew Barchenko – 2.2 hrs.
Grace Wandling – 10.8 hrs.

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor:	CohnReznick,
Name of Report Preparer:	CohnReznick
Signature:	
Date:	03/31/2025