

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Regis & Associates, PC  
Quarter Ending: 03/31/2026  
Expected Engagement End Date: Original Date:12/31/2026  
Revised Date: 10/08/2026

**A. General Info**

1. Recovery Program Participant:

New Jersey Department of Treasury, Division of Property Management and Construction

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:

December 31, 2026

5. Accountability Officer:

Mona Cartwright – Assistant Director, Treasury Fiscal

6. Program(s) under Review/Subject to Engagement:

DPMC Project A1383-00, Richard Hughes Justice Complex building - Air Handler Units (AHU) Replacement

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

On July 17, 2020, Governor Murphy signed Executive Order 166 (E.O.166), which established the COVID-19 Compliance and Oversight Task Force (Taskforce) and the Governor's Disaster Recovery Office (GDRO).

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Pursuant to E.O. 166, the Taskforce issued guidelines, which have been updated as of June 2021 and are attached hereto, regarding the appointment and responsibilities of COVID-19 Oversight Integrity Monitors (Integrity Monitors or IM). Integrity Monitors are intended to serve as an important part of the State's accountability infrastructure; while working with Using Agencies in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds. They also provide expertise in Program and Process Management Auditing, Financial Auditing, and Grants Management; and Integrity Monitoring/Anti-Fraud services. An integrity monitor (Category 3: Integrity Monitoring/Anti-Fraud) is required for projects that receive \$20 million or more in COVID-19 Recovery Funds.

The Division of Property Management and Construction (DPMC) received \$25,200,000 from the ARPA State Fiscal Recovery Fund (SFRF), for DPMC Project A1383-00. This funding is allocated for the HVAC Replacement of 27 Air Handler Units, which benefit the 23,000 Agency Employees assigned to the R.J.H. Justice Complex at 25 Market Street in Trenton.

The purpose of the Integrity Monitoring Engagement is to work collaboratively with DPMC, to monitor the DPMC project, A1383-00, Justice AHU Replacement. The engagement includes:

1. Conducting a risk assessment of DPMC's existing controls in place to prevent fraud, waste, or abuse in connection with the COVID-19 Recovery Program;
2. Developing and submitting a Work Plan for monitoring the COVID-19 Recovery Program, for fraud, waste, or abuse; including a review of relevant risk factors specific to the Program being monitored;
3. Performing program reviews; reviewing documents retention policies and procedures; performing fraud prevention/detection and data analytics; performing fraud awareness instruction for DPMC, contractors, and/or vendors; construction project monitoring reviews; procurement/expenditure reviews; and payment and wage reviews; and
4. Reviewing Compliance with applicable federal and state laws.

8. Amount Allocated to Program(s) under Review:

\$25,200,000 – ARPA SFRF

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9. Amount Expended by Recovery Program Participant to Date on Program(s) under Review:

<b>Funds</b>	<b>Amount</b>
ARPA (SFRF)	\$ 2,717,736.33
State	738,183.20
<b>Total funds</b>	<b>\$ 3,455,919.53</b>

10. Amount Provided to Other State or Local Entities:

N/A

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

Construction phase

12. Completion Status of Integrity Monitor Engagement:

In progress

**B. Monitoring Activities**

13. If FEMA funded, brief description of the status of the project worksheet and its support:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

14. 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

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The Integrity Monitor (IM) performed the following tasks, for the period from 1/1/2026 through 3/31/2026:

1. IM submitted final Q4 2025 Quarter report to the NJ Treasurer.
2. IM submitted the monthly reports on fraud prevention, waste, and abuse; for January, February, and March, to the NJ Treasurer. No fraud, waste, or abuse was noted.
3. During Q1, 2026, IM submitted monthly requests for documents for ongoing monitoring, specifically related to the Bidding and Contract Award Phase (Re-bid) of the project and construction activities; including the project submission package (invoices, bi-weekly construction meeting minutes, agendas, and Contract/Financial Transaction Report, etc.); and the project progress report. IM received the requested supporting documents and is currently reviewing the documents provided.
4. IM received a copy of the signed Notice to Proceed (NTP) sent to the construction contractor from DPMC. IM noted that based on the NTP, the contractor was authorized to begin Non-Permit activities on January 8, 2026. DPMC accepted the construction contractor's certificates of insurance and performance, and payment bonds. The NTP further noted that performance on the contract was required to be completed within 662 calendar days of the NTP date.
5. IM reviewed the bid documents to determine whether the Prime Contractor was selected through a fair and open competitive bidding process in compliance with applicable procurement policies and procedures. IM also reviewed the Prime Contractor's contract to verify that it included the required non-discrimination clause, pursuant to Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and the Treasury's implementing regulations at 31 C.F.R. Part 22, as required by ARPA Coronavirus State and Local Fiscal Recovery Fund guidance.
6. IM is reviewing the Contract/Financial Transaction Report and its supporting documentation for March 2026, for completeness and accuracy; and comparing it against the prior quarter to verify that any changes reflect invoice payments related to project costs.
7. IM is currently finalizing the risk assessment document, following the selection of the Prime Contractor.

### b) Recovery Program Participant Comments

No Comment

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15. Description to confirm appropriate data/information has been provided by the Recovery Program Participant and description of activities taken to review the project/program:

a) IM Response

IM reviewed all documentation provided to date and performed a trend analysis on the Financial/Transaction Report, to verify completeness and accuracy, and to confirm that payment-related changes were supported by invoices and other relevant documentation.

b) Recovery Program Participant Comments

No Comment

16. Description of quarterly auditing activities conducted to ensure procurement compliance with terms and conditions of contracts and agreements:

a) IM Response

As noted in the response to Question 14 above, IM reviewed the bid documents to determine whether the prime contractor was selected through a fair and open competitive bidding process. IM also confirmed, via SAM.gov, that no subcontractors listed on the contract are debarred or excluded from federal procurement.

b) Recovery Program Participant Comments

No Comment

17. If payment documentation in connection with the contract/program has been reviewed, provide description.

a) IM Response

IM reviewed the Contract/Financial Transaction Report Treasury Fiscal, to ensure that payments were adequately supported, and that there were proper review and approval.

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IM noted that the invoice payment was related to the project cost.

b) Recovery Program Participant Comments

No Comment

18. Description of quarterly activity to prevent and detect waste, fraud, and/or abuse:

a) IM Response

See the responses to Question 14 above.

b) Recovery Program Participant Comments

No comment

19. Details of any integrity issues/findings, including findings of waste, fraud, and/or abuse:

a) IM Response

No integrity issues/findings have been identified.

b) Recovery Program Participant Comments

No comment

20. Details of any other items of note that have occurred in the past quarter:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

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21. Details of any actions taken to remediate waste, fraud, and/or abuse noted in past quarters:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

**C. Miscellaneous**

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

a) IM Response

<b>Total hours and employees for the period from 1/01/2026 through 3/31/2026 are as follows:</b>						
<b>Staff Name</b>	<b>Position</b>	<b>Ongoing Monitoring</b>	<b>Risk Assessment</b>	<b>Workplan Development</b>	<b>Reporting</b>	<b>Total Hours</b>
Gwendolyn Thomas- Regis	Partner	0.50			4.00	<b>4.50</b>
Peter Regis	Partner	2.00			2.00	<b>4.00</b>
Edwin Kago	Senior Manager	1.50			3.00	<b>4.50</b>
Samson Estifanos	Audit Manager	1.00			3.00	<b>4.00</b>
Saidu Bangura	Senior Auditor	25.50	8.50		8.25	<b>42.25</b>
Lokesh Satyal	Senior Auditor		22.50			<b>22.50</b>
Marwa Elsabie	Senior Auditor	1.00	1.00			<b>2.00</b>
<b>Grand Total</b>		<b>31.50</b>	<b>32.00</b>		<b>20.25</b>	<b>83.75</b>

b) Recovery Program Participant Comments

No Comment

23. Add any item, issue, or comment not covered in previous sections but deemed pertinent to monitoring program:

a) IM Response

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None

b) Recovery Program Participant Comments

No comment

Name of Integrity Monitor:

Regis & Associates, PC

Name of Report Preparer:

Regis & Associates, PC

Signature:

*Regis + Associates, PC*

Date:

3/31/2026