

Integrity Monitor Report Category 3

Integrity Monitor Firm Name: CohnReznick, LLP
Quarter Ending: 09/30/2024
Expected Engagement End Date: 09/30/2026

A. General Info

1. Recovery Program Participant:

New Jersey State Library (NJSL)

2. Federal Funding Source (e.g., CARES, HUD, FEMA, ARPA):

U.S. Department of Treasury- ARPA [Coronavirus Capital Projects Fund (CPF)]

3. State Funding Source (if applicable):

N/A

4. Deadline for Use of State or Federal Funding by Recovery Program Participant:

12/31/2026

5. Accountability Officer:

Jennifer R. Nelson, State Librarian

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

Federal Grant – ARP CPF Community Center Digital Connect (CDCC) program – to construct and update community facilities to provide programs, services and tools to people in need of assistance with education, health monitoring and employment.

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

To fulfill its obligations under Executive Order (E.O.) 166 regarding the appointment of independent Integrity Oversight Monitors (“Integrity Monitors” or “IOM”) for any New Jersey State Agency receiving \$20 million or more in COVID 19 Recovery funds and per the OIM guidelines, the NJSL engaged the CohnReznick LLP (the IM, CR) to perform the Integrity Monitoring services for CCDC Program. The NJSL received a total of \$36,124,089 in APR CPF funding with \$1,650,000 to be used for administrative expenses and \$34,474,089 for awards to eligible applicant organizations in communities whose residents were especially challenged by the impact of the COVID-19 public health emergency. The purpose of this Integrity Monitoring engagement is to work with NJSL’s

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Accountability Officer and other NJSL staff to conduct a risk assessment of the CDCC Program and review the subrecipient selection process as well as NJSL administrative expenditures and subrecipient grant payments. The Integrity Monitor shall monitor that the funds are used in compliance with federal and State laws and regulations.

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

\$ 36,124,089

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

\$3,992,221.82 total, representing \$3,729,176.75 in subrecipient payments and \$263,045.07 in administrative expenses.

10. Amount Provided to Other State or Local Entities:

N/A

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

In progress

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.):

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a) IM Response

The following tasks were completed for the period 9/12/2024 (the start of the engagement) through 9/30/2024:

1. Communicated with Program leads to set up a kickoff meeting;
2. Held a kickoff call with NJSL stakeholders on 09/24/2024;
3. Drafted the meeting minutes;
4. Began NJSL's risk assessment by drafting the document request list.

b) Recovery Program Participant Comments

NJSL agrees with above.

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

N/A

b) Recovery Program Participant Comments

N/A

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

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

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

a) IM Response

The IM requested the Program Expenditure report from NJSL that shows payment information to the subrecipients for initial review. The IM will be

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requesting this report periodically to review the progress of the Program and to select transactions/payments for expenditure testing.

b) Recovery Program Participant Comments

N/A

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

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

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

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

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

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

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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

For the period September 12, 2024 through September 30, 2024, the following individuals have expended a total of 21.5 hours:

Name:

- Ron Frazier (2 hrs)
- Anna Fomina (5.5 hrs)
- David Solomon (11 hrs)
- Erin White (1 hr)
- Grace Wandling (2 hrs)

No billable expenses were incurred.

b) Recovery Program Participant Comments

N/A

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

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

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Name of Integrity Monitor: CohnReznick, LLP
Name of Report Preparer: CohnReznick, LLP
Signature: *Frank D. Bando*
Date: 9/30/2024