

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: Deloitte & Touche LLP
Quarter Ending: 09/30/2023
Expected Engagement End Date: 12/31/2023

A. General Info

1. Recovery Program Participant:

New Jersey Economic Development Authority

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

CSFRF FY 2022

3. State Funding Source (if applicable):

Not Applicable

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

12/31/2024 (Obligation)

12/31/2026 (Expended)

5. Accountability Officer:

Christine Baker

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

PROGRAM - Commuter and Transit Bus Private Carriers Pandemic Relief and Jobs Program

STATE AGENCY - NJEDA

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

In accordance with the scope of work, Deloitte performed certain procedures to monitor the integrity of the Commuter and Transit Bus Private Carrier Pandemic Relief and Jobs Program. These actions included requesting and obtaining documents related to NJEDA's

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implementation of this grant program. In addition, our team reviewed these documents for accuracy and reasonableness in consideration of federal regulations related to pass-through entity requirements. As of 9/22/2023, Deloitte is in receipt of partial financial support documentation for cost claimed against the grant.

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

\$25,625,000

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

\$25,000,000 + Administrative Costs (Documentation to support administrative costs were provided during the current quarter and will be evaluated during the quarter ending 12/31/2023).

The review of the \$25,000,000 of program costs has been completed and review of administrative costs is in process.

10. Amount Provided to Other State or Local Entities:

\$0

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

All 13 applicants in this program have received their portion of funding are in post-payment phase. Deloitte is currently reviewing cost claimed for administration of the grant.

12. Completion Status of Integrity Monitor Engagement:

The integrity Monitoring is currently reviewing cost claimed for the administration of this grant.

B. Monitoring Activities

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

a) IM Response

Not Applicable

b) Recovery Program Participant Comments

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Not Applicable

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

1. Deloitte met with the NJEDA stakeholders to obtain an understanding and overview regarding the execution of the grant.

2. Deloitte asked questions to learn about the specific characteristics of the program.

3. Our team has access to the NJEDA systems which the NJEDA uses to house grant related documents.

4. Deloitte performed an analysis of the documentation provided by NJEDA for each of the applicants in the program and developed workpapers to further document our analysis.

b) Recovery Program Participant Comments

[Type Here]

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

NJEDA has provided some of the necessary documentation needed for the review. Review of the documentation is in progress.

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

Not Applicable

b) Recovery Program Participant Comments

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[Type Here]

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

a) IM Response

As part of Deloitte's Duplication of Benefits Monitoring, we reviewed the payment amounts as reported in the Final Award Calculation Workbook. This document was provided to Deloitte and Deloitte did not recalculate payment amounts based on any formula.

b) Recovery Program Participant Comments

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

a) IM Response

In accordance with the scope of work, Deloitte performed certain procedures to monitor the integrity of the Commuter and Transit Bus Private Carrier Pandemic Relief and Jobs Program. These actions included requesting and obtaining documents related to NJEDA's implementation of this grant program. In addition, our team reviewed these documents for accuracy and reasonableness in consideration of federal regulations related to pass-through entity requirements. No findings or issues to report at this time.

b) Recovery Program Participant Comments

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

a) IM Response

No Findings/Issues to report

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

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Not Applicable

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

Not Applicable

b) Recovery Program Participant Comments

[Type Here]

C. Miscellaneous

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

a) IM Response

Name	Hours
Ryan Foughty	0
Mohinder Singh	0
Joseph Simon	0
Trenton Bright	0
Hours Representative of 04/30/2023 – 09/22/2023	

b) Recovery Program Participant Comments

[Type Here]

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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No additional issues or comments to report

b) Recovery Program Participant Comments

[Type Here]

Name of Integrity Monitor:	Deloitte & Touche LLP
Name of Report Preparer:	Ryan Foughty
Signature:	
Date:	09/29/2023