

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: CohnReznick, LLP
Quarter Ending: 03/31/2024
Expected Engagement End Date: 09/30/2024

A. General Info

1. Recovery Program Participant:

New Jersey Department of Education (NJDOE)

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

ARP Act

3. State Funding Source (if applicable):

N/A

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

09/30/2024

5. Accountability Officer:

Amanda Schultz

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

Federal Grant - Emergency Assistance to Nonpublic Schools (EANS 2)

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

On July 17, 2020, Governor Murphy signed Executive Order 166 (“EO 166”), which established the COVID-19 Compliance and Oversight Task Force (the “Taskforce”) and the Governor’s Disaster Recovery Office (GDRO). Pursuant to EO 166, the Taskforce has issued guidelines (“IOM Guidelines”), which have been updated as of June 2021, regarding the appointment and responsibilities of COVID-19 Integrity Oversight Monitors”). 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. IOM Guidelines further suggest, "Recovery Program Participants that have received or will administer \$20 million in COVID-19 Recovery Funds should retain at least one Integrity Monitor."

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Under the American Rescue Plan Act (ARPA), the NJDOE received an EANS formula grant of \$70,947,730 on January 3, 2022 to provide awards to eligible nonpublic schools in the State. Under the laws governing the EANS program, New Jersey is not permitted to grant funds; instead, the NJDOE has partnered with vendors to provide services to eligible nonpublic schools.

The purpose of this Integrity Monitoring engagement is to work with the NJDOE's Accountability Officer; Program administrators - NJDOE, Office of Inter-district School Choice and Non-public Schools; and Service Providers:

- To conduct risk assessments of each EANS Providers' existing controls in place to prevent fraud, waste, or abuse in connection with the EANS Program,
- To review applicants' data for eligibility, payments made, and proper eligibility documentation,
- To test EANS Providers expenditures for proper documentation, authorization, and approvals, and review procurements conducted by the service providers on behalf of the nonpublic schools to determine compliance with applicable procurement regulations and compliance with program requirements.

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

EANS 2 - \$70,947,730

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

\$26,758,424.96

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

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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
The following tasks were completed for the period 01/01/2024 through 03/31/2024:
 - Conducted bi-weekly status calls on 01/11/24, 01/25/24, 02/08/24, 02/22/24, 03/07/24, 03/21/24;
 - Reviewed Vendors reimbursement requests in EWEG to determine current spend in order to begin selecting a sample for expenditure testing;
 - Drafted and submitted the IM Monthly reports – January, February, March 2024;
 - Drafted and submitted 1Q24 Treasury report.
 - b) Recovery Program Participant Comments
NJDOE agrees with the 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
Not applicable in this reporting period.
 - 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
Not applicable in this reporting period.

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- 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 reviewed vendor reimbursement requests currently available in EWEG to determine total amount of ARP EANS expended and to begin sampling expenditures for testing. During the expenditures testing phase, the IM will obtain COVID relief payment report generated from NJCFS showing payment transactions dates and check/transfer numbers, compare it to the vendor reimbursement requests and select a sample of transactions to be tested.

- b) Recovery Program Participant Comments
N/A

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

- a) IM Response
Not applicable this reporting period. In previous period, the IM performed risk assessment procedures by reviewing EANS providers' processes and documentation related to their policies and procedures for internal controls and prevention and detection of waste, fraud, and abuse.

- 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
The IM did not note any integrity issues/findings.

- 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

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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
For the period January 1, 2024 through March 31, 2024, the following individuals have expended a total of 93.3 hours:

Name:

- Ron Frazier – (27.5 hours)
- Rochell Cottingham – (0.4 hours)
- Anna Fomina – (34.6 hours)
- Andrew Barchenko – (0.0 hours)
- Grace Wandling (30.8 hours)
- Thomas Mammen (0.0 hours)

No billable expenses were incurred.

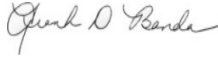
- b) Recovery Program Participant Comments
N/A

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: 
Date: 03/31/2024