

EisnerAmper - NJ Transit, Program Wide Fraud Risk Assessment


State of New Jersey  
 Department of Treasury  
 Integrity Oversight Monitoring Reporting Model  
 For Quarter Ending 3/31/15

Reports required under A-60 will be submitted by Integrity Monitors on the first business day of each calendar quarter to the State Treasurer and will contain detailed information on the projects/contracts/programs funded by the Disaster Relief Appropriations Act.

No.	Recipient Data Elements	Response	Comments
<b>A. General Info</b>			
1.	Recipient of funding	New Jersey Transit Corporation	
2.	Federal Funding Agency? (e.g. HUD, FEMA)	Federal Transit Administration	
3.	State Funding (if applicable)	Not applicable	
4.	Award Type	FTA-Public Transportation Emergency Relief Program	
5.	Award Amount	\$96,320.00	
6.	Contract/Program Person/Title	Taishida Chapman, NJ Transit, Principal Contract Specialist	
7.	Brief Description, Purpose and Rationale of Project/Program	Provide integrity oversight monitoring services for Superstorm Sandy Program-Wide Fraud Risk Assessment including, but not limited to, the identification of potential fraud, waste, abuse and/or potential criminal activity risks/scenarios/schemes including prioritization and probability and potential impact.	
8.	Contract/Program Location	Newark, New Jersey	
9.	Amount Expended to Date	\$87,997.50	
10.	10. Amount Provided to other State or Local Entities	None	
11.	11. Completion Status of Contract or Program	Complete	
12.	12. Expected Contract End Date/Time Period	3/31/2015	
<b>B. Monitoring Activities</b>			
13.	if FEMA funded, brief description of the status of the project worksheet and its support.	Not applicable	
14.	Quarterly Activities/Project Description (include number of visits to meet with recipient and sub recipient, including who you met with, and any site visits warranted to where work was completed)	Reviewed NJ Transit policies and procedures, organization charts, grant reports and submissions, SuperStorm Sandy program reports and other related documentation. Conducted over 35 interviews of selected operational and administrative personnel. Evaluated systems, procedures, and staffing to identify risks of fraud, waste, abuse and potential criminal activity. Prepared and issued draft program-wide risk assessment to NJ Transit and presented findings to the Audit Committee of the NJ Transit Board of Directors.	
15.	Brief Description to confirm appropriate data/information has been provided by recipient and what activities have been taken to review in relation to the project/contract/program.	Obtained and reviewed NJ Transit policies, procedures, organization charts, grant reports, grant submissions, departmental meeting minutes, audit reports, contracts, financial reports, and other documents related to NJ Transit operations generally and SuperStorm Sandy specifically.	
16.	Description of quarterly auditing activities that have been conducted to ensure procurement compliance with terms and conditions of the contracts and agreements.	Not applicable	
17.	Have payment requisitions in connection with the contract/program been reviewed? Please describe	Not applicable	
18.	Description of quarterly activity to prevent and detect waste, fraud and abuse.	Reviewed documents, conducted interviews, evaluated risks of fraud, waste, abuse and potential criminal activity, and prepared and delivered program-wide risk assessment.	

EisnerAmper - NJ Transit, Program Wide Fraud Risk Assessment

19.	Provide details of any integrity issues/findings	Observations and recommendations have been provided to NJ Transit Internal Audit Department.	
20.	Provide details of any work quality or safety/environmental/historical preservation issue(s).	None noted	
21.	Provide details on any other items of note that have occurred in the past quarter	None noted	
22.	Provide details of any actions taken to remediate waste, fraud and abuse noted in past quarters	None noted	
<b>C. Miscellaneous</b>			
23.	Attach a list of hours and expenses incurred to perform your quarterly integrity monitoring review	See attached hours summary.	
24.	Add any item, issue or comment not covered in previous sections but deemed pertinent to monitoring program.	None noted	

Name of Integrity Monitor:	EisnerAmper LLP
Name of Report Preparer:	David Cace
Signature:	
Date:	7/1/2015

**State of New Jersey**  
**Department of Treasury**  
**Integrity Oversight Monitoring Reporting Model**  
Attachment for Question #23

<b>Professional</b>	<b>Hours</b>
Ashley Griffin	19.75
Branden Grove	50.00
Charnee Foston	50.00
David A. Cace	6.00
Elliott Lee	25.50
Jeffrey Buchakjian	20.50
Marisol Gonzalez	15.00
Martin Izaak	28.00
Morgan Kelly	10.00
Nancy Brady	2.00
Nancy Pham	14.25
Rob Bright	44.00
Robert Bright	18.00
Timothy Van Noy	70.00
<b>TOTAL</b>	<b>373.00</b>