

Letter of Engagement

October 29, 2021

Successful Bidder:

On behalf of the Department of Health, the State of New Jersey, Department of the Treasury hereby issues this Letter of Engagement to Cohn Reznick pursuant to the Engagement Query issued on 9/30/21 and Cohn Reznick's proposal dated 10/22/21.

All terms and conditions of the Engagement Query, including but not limited to the Scope of Work, milestones, timelines, standards, deliverables and liquidated damages are incorporated into this Letter of Engagement and made a part hereof by reference.

The total cost of this Engagement shall not exceed \$198,835.00.

The Integrity Monitor is instructed not to proceed until a purchase order is issued.

Thank you for your participation in the Integrity Monitor program.

Sincerely,

Mona Cartwright
IM State Contract Manager

INTEGRITY MONITOR ENGAGEMENT QUERY

Contract G4018 – Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs

NJ Department of Health

Category 3: Integrity Monitoring/Anti-Fraud

I. GENERAL INFORMATION:

On March 9, 2020, Governor Murphy issued Executive Order 103 declaring both a Public Health Emergency and State of Emergency in light of the dangers of the Coronavirus disease 2019 (“COVID-19”). On March 13, 2020, the President of the United States declared a national emergency and determined that the COVID-19 pandemic was of sufficient severity and magnitude to warrant a nation-wide emergency declaration under Section 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. § 5121-5207, (“Stafford Act”) and that declaration was extended to the State of New Jersey on March 25, 2020, pursuant to Section 401 of the Stafford Act. Since then, Congress has enacted legislation to stimulate economic recovery and assist State, Local and Tribal governments navigate the impact of the COVID-19 outbreak and cover necessary expenditures related to the public health emergency.

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

Pursuant to E.O. 166, the Taskforce has 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”). 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 and provide expertise in Program and Process Management Monitoring; Financial Auditing and Grant Management; and Integrity Monitoring/Anti-fraud services.

The New Jersey Department of the Treasury (Treasury) has established a pool of qualified Integrity Monitors for oversight of COVID-19 Recovery Funds and Programs pursuant to the Request for Quotation for Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs (IOM RFQ) that Using Agencies may now use to discharge their responsibilities under E.O. 166. The Integrity Monitor’s executed State of NJ Standard Terms and Conditions (SSTC) will apply to all Integrity Monitoring Engagements executed via this Engagement Query.

This Engagement Query is issued by the Department of the Treasury on behalf of the Department of Health (NJDOH).

The purpose of this Engagement Query is for the NJDOH to retain a Category 3: Integrity Monitoring/Anti-Fraud Integrity Monitor.

The capitalized terms in this Engagement Query shall have the same meanings as set forth in the IOM RFQ.

A. Background

Integrity Monitors are intended to serve as an important part of the State's accountability infrastructure while working with NJDOH in developing measures to prevent, detect, and remediate fraud and misconduct in the expenditure of COVID-19 Recovery Funds.

The issuance of this Engagement Query will support monitoring and oversight of four (4) COVID-19 NJDOH Programs funding received in direct support of COVID-19 efforts in compliance with the program, financial, and administrative requirements set forth in the federal-state grant agreement, MOU between DOH and Treasury/State-Recovery Program Participant sub-grant agreement, and applicable federal and state laws, regulations, and guidelines, such as CDC ELC Enhancing Detection Funding Guidance, FEMA Policies, and Performance Measure Guidance: COVID-19 Vaccination Supplemental Funding.

The COVID-19 pandemic has brought extraordinary challenges to most of the State Agencies. Especially for NJDOH, we have a unique role in addressing the pandemic. NJDOH has utilized COVID-19 awards to fund necessary programs directly related to health initiatives in response to the pandemic and for the vaccination implementation in New Jersey.

Major NJDOH COVID-19 funding sources are Non Coronavirus Relief Funding (Non-CRF), FEMA funding through the Department of Law and Public Safety/Office of Emergency Management, Epidemiology and Laboratory Capacity (ELC), Immunization Cooperative Agreement, and National Bioterrorism Hospital Preparedness Program. Funding was used for goods and services, including contract personnel services along with 3rd party grants.

II. SCOPE OF WORK (SOW) REQUIREMENTS

A. Project Description

Attached is a spreadsheet (Attachment 1) indicating four (4) major NJDOH COVID-19 funding programs from the federal government. The excel spreadsheet includes the amounts that the programs have obligated and expended, Project Descriptions, Grant Purposes, Program Guidelines, Overview of used funds, and the specific SOW for the following programs.

1. DR4488PA CORONAVIRUS PANDEMIC (FEMA)
 2. ELC COVID 19 Enhancing Detection (CDC, Paycheck Protection Program and Health Care Enhancement Act of 2020 (P.L. 116-139, Title I).)
 3. ELC COVID 19 Enhancing Detection Laboratory (CDC, Paycheck Protection Program and Health Care Enhancement Act of 2020 (P.L. 116-139, Title I).)
 4. COVID 19 Immunization and Vaccines (DOH received this funding as a sub-award from the Vaccine-Preventable Disease Program. The funding for the mass influenza vaccination program came through the Paycheck Protection Program and Health Care Enhancements Act (2020).)
- I. (a) In reviewing the programs identified above, the Integrity Monitor must be available to conduct monitoring and oversight through the following general tasks, at a minimum:
1. Perform program review by conducting interviews and evaluating the performance of programs to promote best practices and ensure compliance with applicable law. Recommend best practices based on the Integrity Monitor's program review, assessment, and evaluation of risk.
 - Review samples of applicant/subrecipient files for eligibility, payment, and proper documentation.
 - Review program policies and procedures, organizational structure/capacity, and internal controls assessment.
 - Review program risks.
 2. Oversight of the programs, implementing and managing appropriate compliance systems and internal controls, as required by federal and state guidelines, regulations, and law. Prevent, detect, and investigate fraud and misconduct.
 - Review program applicant data and contracts to identify potential fraud, using data analytics or other methods to identify anomalies, patterns, and discrepancies.
 - Review the written documents, such as performance reports, recent audit results, documented communications with the State, prior monitoring reports, and other documents or reports, as appropriate.
 - Ensure that the NJDOH is retaining appropriate documentation, based on federal and state regulations and guidance, to support fund disbursement to eligible subrecipients.
 - Conduct interviews and follow up with questions regarding specific funding decisions and review decisions related to emergency situations.

- Assist in the development of anti-fraud monitoring, prevention, and detection policies and procedures.
- 3. Perform review of prior and ongoing procurement and payroll expenditures to test for proper documentation, authorization, and approvals.
 - Conduct procurement review to determine compliance with applicable procurement regulations.
 - Conduct review of payroll expenditure, timesheets, salary, and fringe benefits to ensure accuracy in accordance with the budget line of grant awards.
- 4. The Integrity Monitor shall provide sufficient documentation to the NJDOH accountability officer if there is an improper payment, questioned cost, or fraud.
 - The Integrity Monitor shall provide the audit work papers or a detailed report that identifies the potential improper payment, documentation reviewed, and a brief rationale for the finding.
 - The Integrity Monitor shall assist the NJDOH programs to take the correct actions in a timely manner.
- 5. Promptly respond to any inquiries from the Office of the State Comptroller (OSC) regarding Tasks under the Engagement.
- 6. Conduct on-site visits or monitoring as needed (see below).
- (b) The following are specific SOWs for each of the 4 programs:
 - 7. Facilitate the exchange of ideas and promote operational efficiency.
 - See Attachment 1 for specific tasks under respective programs.
 - 8. Identify present and future needs.
 - See Attachment 1 for specific tasks under respective programs.
- II. Integrity Monitors shall generally perform desk reviews to evaluate the need for on-site visits or monitoring. Depending on the results of the desk review, coupled with the conclusions reached during any risk assessments that may have been conducted of NJDOH's or of the sub-recipients capabilities, the Integrity Monitor shall evaluate whether an on-site monitoring visit is appropriate. If the Integrity Monitor is satisfied that essential project goals, objectives, timelines, budgets, and other related program and financial criteria are being met, then the Integrity Monitor shall document the steps taken to reach this conclusion and dispense with an on-site monitoring visit. However, the Integrity Monitor may choose to perform on-site monitoring visits as a result of any of the following:

(An estimate of the percentage of time for on-site is 30% & virtual monitoring is 70%.)

1. Non-compliance with reporting requirements
2. Problems identified in quarterly progress or financial reports
3. History of unsatisfactory performance
4. Unresponsiveness to requests for information
5. High-risk designation
6. Follow-up on prior audits or monitoring findings; and
7. Allegations of misuse of funds or receipt of complaints.

III. Self-Risk Assessment

Pursuant to the IOM Guidelines, the NJDOH programs are responsible for conducting self-risk assessments to assess the risk to public funds and the NJDOH program's current operations and whether internal controls are adequate to mitigate or eliminate risk. The Integrity Monitor shall review the Self-Risk Assessment results (Attachment 2) and make recommendations for improvements.

B. Specific Performance Milestones/Timelines/Standards/Deliverables

All deliverables must be completed by [March 31, 2022](#).

C. Risk Assessment Summary

The Integrity Monitor shall work with the NJDOH's Accountability Officer and other NJDOH staff to conduct the 2021 NJDOH Risk Assessment of the four (4) Non-CRF Funds & Programs. At a minimum, the Integrity Monitor shall assess the risk inquiry areas set forth on the Risk Matrix (Attachment 3). The Integrity Monitor shall submit the 2021 NJDOH Risk Assessment to the NJDOH's Accountability Officer and share it with GDRO and OSC once it's completed. NJDOH will use the Risk Assessment Results as a guide to detect possible fraud and misconduct.

The Risk Assessment shall, at minimum, include the following elements:

- Review of existing internal controls, policies, and procedures in place to satisfy the Non-CRF funds requirements, federal and state law, and regulations.
- Organizational leadership, capacity, expertise, and experience in managing and accounting for federal grant funds in general, and disaster recovery funds in particular.
- Input from the individuals/units that will be disbursing funds or administering the program.

- Prior audits and audit findings.
- Lessons learned from prior disasters.
- Sub-recipient internal control weaknesses, if applicable.
- Adequacy of financial, acquisition, and grants management policies and procedures, including technological capacity and potentially outdated financial management systems.
- Barriers to reporting. Experience with state and federal procurement processes, the value of anticipated procurements, and reliance on contractors to meet program goals and objectives.
- Potential conflicts of interests and ethics compliance.
- Amount of funds being disbursed to a particular category of sub-recipient and the complexity of its project(s); and
- Whether federal or state guidelines provide guidance regarding the uses of funds (i.e., discretionary vs. restrictive).

D. Reporting Requirements

1. Quarterly Integrity Monitor Reports

- a. Pursuant to E.O. 166, the Integrity Monitor shall submit a draft quarterly report to NJDOH Accountability Officer on the last day of every calendar quarter detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse using the Quarterly Report templates attached hereto. If the Integrity Monitor report contains findings of waste, fraud, or abuse, the NJDOH has an opportunity to respond within 15 business days after receipt of an Integrity Monitor report.
- b. Fifteen business days after each quarter-end, the Integrity Monitor shall deliver its final quarterly report, including any comments from NJDOH, to the State Treasurer, who shall share the reports with the GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. The NJDOH Integrity Monitor quarterly reports will be posted on the GDRO transparency website pursuant to E.O. 166.

2. Additional Reports and Memoranda

- a. E.O. 166 directs the Office of the State Comptroller (OSC) to oversee the work of Integrity Monitors. Therefore, in accordance with E.O. 166 and the IOM Guidelines, OSC may request that the Integrity Monitor issue additional reports or prepare memoranda that will assist OSC in evaluating whether there is waste, fraud, or abuse in COVID-19 CRF Programs and Non-CRF Programs administered by the NJDOH. OSC may also request that the Integrity Monitor share any corrective action plan(s) prepared by the NJDOH to evaluate

whether those corrective plans (s) have been successfully implemented. GDRO and State Department of the Treasury may also request reports from Integrity Monitor to which Integrity Monitor must reply promptly.

3. Reports of Waste, Fraud, Abuse, or Potential Criminal Conduct

- a. The Integrity Monitor shall report issues of waste, fraud, abuse, and misuse of COVID-19 CRF funds & Non-CRF funds immediately to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer. The Integrity Monitor shall report the potential criminal conduct immediately to the Office of the Attorney General.

III. Proposal Content:

At a minimum, the Integrity Monitor's proposal shall include the following:

- 1) A detailed proposal, describing how the Integrity Monitor intends to accomplish each component of the scope of work.
- 2) A detailed budget identifying staff classifications and hourly rates, which shall not exceed the rates in the Integrity Monitor's BAFO Price Schedule
- 3) A timeline for submission of the deliverables required by this Engagement Query.
- 4) Identification of any potential conflicts of interest regarding the delivery of services for the scope of work under this Engagement Query.

IV. Submission of Proposals:

Detailed proposals in response to this Engagement Query shall be submitted electronically by 3:00 p.m. on [October 22, 2021](#). Proposals must be submitted via email as set forth below:

TO: State Contract Manager
Mona Cartwright, Fiscal Manager, Department of the Treasury
[REDACTED]

With a copy to the NJDOH Agency Contract Manager:

Eric Anderson, Director of Management and Administration,
Department of Health
[REDACTED]

V. Duration of the Engagement:

The Engagement will commence upon the issuance of a Letter of Engagement and expire on [March 31, 2022](#). At the option of the NJDOH, this Letter of Engagement may be extended. Any extension to this Letter of Engagement, however, may not exceed the Contract Term, and any extensions thereto, as set forth in Section 5.2 of the IOM RFQ,

VI. CONTRACT TERMINATION

The IOM's failure to comply with the requirements of the Engagement, including but not limited to E.O. 166, the IOM RFQ, the IOM Guidelines, and this Engagement Query may constitute a breach of contract and may result in termination of the contract by the NJDOH or imposition of such other remedy as the NJDOH deems appropriate in accordance with Section 9.0 of the RFQ.

VII. LIQUIDATED DAMAGES

At the NJDOH's option, liquidated damages may be assessed each time any of the below events occur, due to an act or omission of the IOM. The NJDOH and the IOM agree that it would be extremely difficult to determine actual damages that the NJDOH will sustain as the result of the IOM's failure to meet its contractual requirements. Any breach by the IOM could prevent the NJDOH from complying with E.O. 166, the IOM Guidelines, and laws applicable to the use and expenditure of COVID-19 Recovery Funds and other public funds; will adversely impact the NJDOH's ability to ensure identification and mitigation of risks and may lead to damages suffered by the NJDOH and the State as a whole. If the IOM fails to meet its contractual obligations, the NJDOH may assess liquidated damages against IOM as follows:

Failure to deliver the annual Risk Assessment by 03/31/2022	\$200/day
After October 15, 2021, failure to deliver Subsequent quarterly reports within 15 days after the quarter-end.	\$150/day

VIII. Questions regarding this Engagement Query:

Any questions related to the Scope of Work must be submitted electronically by 3:00 p.m. on [October 7, 2021](#). They must be submitted via email to [Eric Anderson](#), Director of Management and Administration, Department of Health [REDACTED] with a copy to the State Contract Manager; Mona Cartwright, [REDACTED]

IX. Selection Process

The NJDOH Agency Contract Manager will review the proposal(s) received and select the Integrity Monitor whose proposal is the most advantageous price, and other factors considered. The State Contract Manager will then issue a Letter of Engagement with a “not to exceed” clause to the selected proposer

Prior to issuing a Letter of Engagement, the NJDOH Agency Contract Manager in consultation with the Accountability Officer will independently determine whether the proposed Integrity Monitor has any potential conflicts with the Engagement.

X. Conflicts of Interest

The Contractor shall identify any potential conflicts of interest that would prevent it from accepting this Engagement. The Contractor engaged pursuant to this Engagement Query may not also be engaged as a Category 2&3 Integrity Monitor to review the Fund for DOH.

ATTACHMENTS

Attachment:

1. NJDOH Four (4) COVID-19 Programs Project Description & Expenditures as of 09.14.2021. (includes 8 embedded files for ELC programs.)
 - 1 ELC 5-6-2021 REVISED-Strengthening Local Public Health Capacity 2022 RFA
 - 2 ELC 2021 Strengthening Local Public Health Capacity Program RFA-10.21.2020-FINAL
 - 3 ELC 4230-547 Ledger Summary as of 9-14-21
 - 4 ELC Appendix 2-Updated COVID-19 Eligible Expenses-Strengthening 2022-09.13.2021
 - 5 ELC Enhancing Detection Guidance
 - 6 ELC Funding Exclusions-Strengthening 2022-09.13.2021
 - 7 ELC Strengthening 2021 Appendix 2 - COVID-19 Eligible Expenses
 - 8 ELC Strengthening 2021 Appendix 3 - Strengthening VPC COVID-19 Eligible Expenses
2. NJDOH Four (4) COVID-19 Programs Self-Risk Assessments
3. Integrity Monitor Risk Matrix Template.
4. Integrity Monitor Report Template-Category 3.

and Contract Documents

Pursuant to Executive Order No. 166, signed by Governor Murphy on July 17, 2020, the Office of the State Comptroller ("OSC") is required to make all approved State contracts for the allocation and expenditure of COVID-19 Recovery Funds available to the public by posting such contracts on an appropriate State website. Such contracts will be posted on the New Jersey transparency website developed by the Governor's Disaster Recovery Office (GDRO Transparency Website). The Letter of Engagement resulting from this Engagement Query is subject to the requirements of Executive Order No. 166. Accordingly, the OSC will post a copy of the Letter of Engagement, including the Engagement Query, the winning proposer's proposal, and other related contract documents for the above contract on the GDRO Transparency website.

In submitting its proposal, a proposer may designate specific information as not subject to disclosure. However, such proposer must have a good-faith legal or factual basis to assert that such designated portions of its proposal: (i) are proprietary and confidential financial or commercial information or trade secrets; or (ii) must not be disclosed to protect the personal privacy of an identified individual. The location in the proposal of any such designation should be clearly stated in a cover letter, and a redacted copy of the proposal should be provided. A Proposer's failure to designate such information as confidential in submitting a proposal shall result in a waiver of such claim.

The State reserves the right to make the determination regarding what is proprietary or confidential and will advise the winning proposer accordingly. The State will not honor any attempt by a winning proposer to designate its entire proposal as proprietary or confidential and will not honor a claim of copyright protection for an entire proposal. In the event of any challenge to the winning proposer's assertion of confidentiality with which the State does not concur, the proposer shall be solely responsible for defending its designation.

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Integrity Monitoring - NJ Department of Health
Questions & Answers

1. **General Question.** Will the State please provide the anticipated date for making an award under this Engagement Query?

October 26, 2021, subject to change.

2. **II. Scope of Work (SOW) Requirements, A. Project Description, Desk and Onsite Monitoring and Oversight (p. 3 of 10):** The SOW requires monitoring and oversight for Non-Coronavirus Relief Funding (Non-CRF) programs, as listed in Attachment 1. Will the State please provide the applicable laws and regulations, as well as other applicable criteria for monitoring the Non-CRF programs?

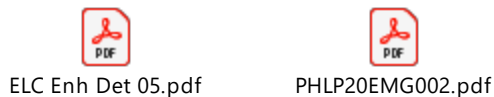


The State will deliver guidance as provided by the Federal government on various funding and programs. Other applicable criteria for the Non-CRF programs will be provided by the programs upon request.

3. **II. Scope of Work (SOW) Requirements, A. Project Description, Desk and Onsite Monitoring and Oversight (p. 3 of 10):** The solicitation references that monitoring and oversight will ensure compliance with the requirements set forth in the federal-state grant agreement, sub-grant agreement, and applicable federal and state laws, regulations, and guidelines. Would the State please provide the following:

- Example grant agreements and sub-grant agreements.

Attached examples are a federal award (agreement) and a sub-grant agreement.



- A list of applicable federal and state laws.

Please refer to question 2. The list includes but not limited to the following:

- ✓ COVID-19 Compliance Plan
- ✓ Coronavirus Aid, Relief, and Economic Security (CARES) Act COVID-19 Recovery Funds and Programs, Section 5001
- ✓ Federal Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. § 200.330 through 200.332 regarding sub-recipient monitoring and management, and Subpart F regarding audit requirements are applicable to all CRF funds.
- ✓ Governor Murphy signed Executive Order 166 (“EO 166”)

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- Either an estimate for travel Other Direct Costs (ODCs) **or** confirmation that amounts will be reimbursed in addition to labor costs based on Federal Travel Regulations (FTR).

Please refer to 3.3 Travel Expenditures and Reimbursement on page 16.



CRF%20Integrity%20Monitoring%20RF

4. It appears that a portion of funds in the programs may have been sub-granted to other agencies. Can you specify, per program, the number of sub-subrecipients to be included in the scope?

<u>Program Name (as of 9/28/21)</u>	<u>Account(s) 20-046-100-</u>	<u>Number of Sub-Recipients</u>
DR4488PA CORONAVIRUS PANDEMIC (FEMA)	4210-134	0
ELC COVID 19 Enhancing Detection	4230-547	165
ELC COVID 19 Enhancing Detection-Laboratory	4280-090	17
COVID 19 Immunization and Vaccines	4285-563	10

5. Does the IOM program have an anticipated or required sample size for testing?

There is no minimum sample size required for the test.

6. Are there written policies or existing internal control documents for any of these programs?

Yes, The State will deliver guidance as provided by the Federal government on various funding and programs. Other applicable criteria for the Non-CRF programs will be provided by the programs upon request.

7. **II.A.I (Pages 3-4 of 10):** Please provide the following information related to the four programs:

To date, there are approximately 420 contracts and 800 transactions in total. Further information will be provided at the beginning of the engagement.

- How many internal New Jersey Department Contracts and Memorandums of Understanding exist for the four programs to be monitored?
- How many expenditure transactions have been recorded by Program?
- How many expenditure transactions have been recorded by Program and Vendor Contract?
- How many Vendor contracts exist per program?

8. **III.2 (Page 7 of 10):** What is the State's anticipated budget for this engagement?

N/A

9. **V (Page 8 of 10):** The Department has identified 3/31/22 as the project completion date. Can the Department provide information related to how that date was determined? Is there flexibility in the project completion date?

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Integrity Monitoring - NJ Department of Health
Questions & Answers

The project completion date of 3/22/21 is determined based on current funding and expenditure along with other operational needs of the department. There is no Flexibility in the project completion date.

10. II.A.I (Pages 3-4 of 10): Has there been any potential areas of fraud documented for the four programs?

None

11. Per Section II.A. III Self - Risk Assessment: “the Integrity Monitor shall review the Self-Risk Assessment results (Attachment 2) and make recommendations for improvements”. When will the referenced Attachment 2 be provided?

The following are Self-Risk Assessment results of four DOH programs:



Attachment%202%20NJDOH%20Self%20



Attachment%202%20NJDOH%20Self%20



Attachment%202%20NJDOH%20Self%20



Attachment%202%20NJDOH%20Self%20

12. Per SOW item I.2: The IM should perform “Oversight of the programs, implementing and managing appropriate compliance systems and internal controls...” Please clarify if the IM should focus on monitoring or management and implementation of compliance systems under this query.

The IM should focus on monitoring the 4 DOH programs under this query.



Integrity Oversight Monitor Guidelines

2021 Update

**STATE OF NEW JERSEY
COVID-19 COMPLIANCE AND
OVERSIGHT TASKFORCE**

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INTRODUCTION

On July 17, 2020, Governor Murphy signed Executive Order 166 (“EO 166”), which, among other things, established the COVID-19 Compliance and Oversight Task Force (the “Taskforce”). The purpose of the Taskforce is to advise State departments, agencies, and independent authorities that receive or administer COVID-19 recovery funds (“Recovery Program Participants”) regarding compliance with federal and State law and how to mitigate the risks of waste, fraud, and abuse. As defined in EO 166, “COVID-19 Recovery Funds” are funds awarded to state and local governments, and non-government sources to support New Jersey’s residents, businesses, non-profit organizations, government agencies, and other entities responding to or recovering from the COVID-19 pandemic.

Pursuant to EO 166, the Taskforce is responsible for issuing guidelines regarding the appointment and responsibilities of COVID-19 Oversight Integrity Monitors (“Integrity Monitors”). Recovery Program Participants may retain and appoint Integrity Monitors to oversee the disbursement of COVID-19 Recovery Funds and the administration of a COVID-19 Recovery Program. They are intended to serve as an important part of the state’s accountability infrastructure while working with Recovery Program Participants in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds. Integrity Monitors may also be used, either proactively or in response to findings by an Integrity Monitor, as subject matter experts or consultants to assist Recovery Program Participants with program administration, grants management, reporting, and compliance, as approved by the Governor’s Disaster Recovery Office (GDRO).

EO 166 requires Recovery Program Participants to identify a central point of contact (an “Accountabil-

ity Officer”) for tracking COVID-19 funds within each agency or authority. The Accountability Officer is responsible for working with and serving as a direct point of contact for the GDRO and the Taskforce. Accountability Officers should also ensure appropriate reviews are performed to assess risks and evaluate whether an Integrity Monitor can assist in reducing or eliminating risk to ensure the public that state and federal funds were used efficiently, fairly, and prudently.

Recovery Program Participants and Integrity Monitors should be focused on the common goal of maximizing the value of COVID-19 Recovery Funding by ensuring that every dollar is spent efficiently and properly. Integrity Monitors can add value to a program by assisting in implementing the fiscal controls necessary to maintain proper documentation, flagging potential issues in real time, maximizing reimbursements, sharing information with and responding to inquiries from the GDRO and Office of State Comptroller (OSC), and reporting to those offices, the Treasurer, the Attorney General, and legislative leadership.

Recovery Program Participants, Accountability Officers, and Integrity Monitors should work together to fulfill the goals of EO 166 and these guidelines. The retention of Integrity Monitors will support monitoring and oversight that will ensure that Recovery Program Participants administer COVID-19 recovery funds in compliance with program, financial, and administrative requirements set forth in the federal-state grant agreement, the State Recovery Program Participant sub-grant agreement, and applicable federal and state laws, regulations, and guidelines. Additionally, these guidelines will assist the State in fulfilling its monitoring responsibilities as set forth in 2 CFR 200 Subpart D. This may involve routine desk reviews and, when appropriate, on-site reviews by an Integrity Monitor. Recovery Program Participants that do not retain an Integrity Monitor will comply with these requirements, in coordination with the GDRO, as addressed in the Compliance Plan adopted by the Taskforce.

ESTABLISHING THE POOL OF INTEGRITY MONITORS

As of the issuance of this version of the Integrity Oversight Monitor Guidelines, a pool of monitors has already been established. The following provisions in this section should be used in the event it is necessary to establish additional pools of Integrity Monitors.¹

In the event it is necessary to establish another pool of Integrity Monitors, the New Jersey Department of the Treasury, Division of Administration (Treasury) will be responsible for designating a department employee to act as the State Contract Manager for purposes of administering the overarching state contract for Integrity Monitoring Services. The State Contract Manager will establish one pool of qualified integrity monitors for engagement by eligible Recovery Program Participants. Treasury will issue a bid solicitation for technical and price quotations from interested qualified firms that can provide the following services:

- Category 1: Program and Process Management Auditing;
- Category 2: Financial Auditing and Grant Management; and
- Category 3: Integrity Monitoring/Anti-Fraud.

The specific services Integrity Monitors provide vary and will depend on the nature of the programs administered by the Recovery Program Participant and the amount of COVID-19 Recovery Funding received. The pool of Integrity Monitors should include professionals available to perform services in one or more of the following categories:

Category 1: Program and Process Management Auditing	Category 2: Financial Auditing and Grant Management	Category 3: Integrity Monitoring / Anti-Fraud
Development of processes, controls and technologies to support the execution of programs funded with COVID-19 Recovery Funds.	Plan, implement, administer, coordinate, monitor and evaluate the specific activities of all assigned financial and administrative functions. Develop and modify policies/procedures/systems in accordance with organizational needs and objectives, as well as applicable government regulations.	Forensic accounting and other specialty accounting services.

1. Agencies and authorities that are not permitted to follow all state procurement requirements due to U.S. Department of Transportation procurement policies may procure an Integrity Monitor separately in coordination with GDRO.

Review and improvement of procedures addressing financial management.	Provide technical knowledge and expertise to review and make recommendations to streamline grant management and fiscal management processes to ensure accountability of funds and compliance with program regulations.	Continuing risk assessments and loss prevention strategies.
Workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies.	Monitoring all grant management, accounting, budget management, and other business office functions regularly.	Performance and program monitoring and promotion of best practices.
Consulting services to support account reconciliations.	Provide and/or identify training for staff in the area of detection and prevention of waste, fraud, and abuse.	Prevention, detection and investigation of fraud and misconduct.
Quality assurance reviews and assessments associated with the payments process to ensure compliance with federal and state regulations.	Ensuring compliance with all applicable federal and state accounting and financial reporting requirements.	Implement and manage appropriate compliance systems and controls, as required by federal and state guidelines, regulations and law.
Risk analysis and identification of options for risk management for the federal and state grant payment process.	Provide tools to be used by the Recovery Program Participant for the assessment of the performance of the financial transaction process.	Provide data management systems/programs for the purpose of collecting, conducting and reporting required compliance and anti-fraud analytics.
Consulting services to reduce the reconciliation backlog for the Request for Reimbursements process.		Ability to provide integrity monitoring services for professional specialties such as engineering and structural integrity services, etc. either directly or through a subcontractor relationship.
Consulting services providing Subject Matter Expert (SME) knowledge of required standards for related monitoring and financial standards for federal funding.		

CONDITIONS FOR INTEGRITY MONITORS

A Recovery Program Participant should evaluate whether it should retain an Integrity Monitor using the following standards.

Category 1 & 2 Integrity Monitors:

Category 1 and 2 Integrity Monitors are available to assist Recovery Program Participants, if, in consultation with GDRO, it has been determined that an agency or authority needs assistance in the establishment, administration, or monitoring of a program or when a Category 3 Integrity Monitor has issued findings that require the agency or authority to take corrective actions. In making the determination whether to obtain a Category 1 or 2 Integrity Monitor, a Recovery Program Participant's Accountability Officer, in consultation with GDRO, should evaluate whether an Integrity Monitor from Category 1 or 2 is necessary based on operational needs or to reduce or eliminate risk in view of the agency's or authority's existing resources, staffing, expertise or capacity. Agencies and authorities should evaluate whether the retention of a Category 1 or 2 Integrity Monitor would assist in addressing findings made by Category 3 Integrity Monitors. The availability of federal funds should be considered in evaluating whether to retain an Integrity Monitor from Category 1 or 2. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain a Category 1 or 2 Integrity Monitor using non-federal funds.

Category 3 Integrity Monitors:

For Recovery Program Participants that have received or will administer a total of \$20 million or more in COVID-19 Recovery Funds: A Recovery Program Participant that has received this amount of funding should retain at least one Integrity

Monitor from Category 3: Integrity Monitoring/Anti-Fraud, subject to federal funding being available. The retention of Category 1 and 2 Integrity Monitors does not eliminate the obligation to retain a Category 3 Integrity Monitor. In some circumstances, multiple Category 3 Integrity Monitors may be necessary if one monitor is not adequate to oversee multiple programs being implemented by Recovery Program Participant as determined in consultation with the GDRO. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain an Integrity Monitor using non-federal funds.

For Recovery Program Participants that have received or will administer a total of up to \$20 million in COVID-19 Recovery Funds: A Recovery Program Participant that has received this amount of funding should evaluate in consultation with GDRO whether a Category 3 Integrity Monitor is needed based on the risks presented. The Recovery Program Participant's Accountability Officer should conduct a risk assessment taking into account both the likelihood and severity of risk in the participant's program(s) and consult with the GDRO regarding whether an Integrity Monitor from Category 3 is necessary to reduce or eliminate risk in view of the agency's or authority's existing resources, staffing, expertise or capacity. The availability of federal funds should be considered in evaluating whether to retain an Integrity Monitor. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain an Integrity Monitor from Category 3 using non-federal funds.

RISK ASSESSMENT

As noted above, in certain circumstances, Recovery Program Participants seeking to retain an Integrity Monitor will be advised to conduct a risk assessment to determine the need for such services. A Recovery Program Participant's Accountability Officer, in consultation with the GDRO, should assess the risk to public funds, the availability of federal funds to pay for the Integrity Monitor, the entity's current operations, and whether internal controls alone are adequate to mitigate or eliminate risk.

An Accountability Officer, or an Integrity Monitor retained by a Recovery Program Participant, should conduct an initial review of the Recovery Program Participant's programs, procedures and processes, and assess the organizational risk and the entity's risk tolerance. The risk assessment should include a review of the agency's ability to comply with federal statutory and regulatory requirements as well as applicable state laws and regulations, including with regard to reporting, monitoring, and oversight, and a review of the agency's susceptibility to waste, fraud, and abuse.

An Accountability Officer conducting a risk assessment should complete and memorialize the assessment using the [matrix template you can download from OSC's website](#). The risk assessment should be shared with the GDRO and OSC. Some of the specific factors an Accountability Officer should consider when assessing risk include:

- Organizational leadership, capacity, expertise, and experience managing and accounting for federal grant funds in general, and disaster recovery funds in particular;
- Input from the individuals/units that will be disbursing funds or administering the program;

- Review of existing internal controls and any identified weaknesses;
- Prior audits and audit findings from state or federal oversight entities;
- Lessons learned from prior disasters;
- Sub-recipient internal control weaknesses, if applicable;
- Adequacy of financial, acquisition, and grants management policies and procedures, including technological capacity and potentially outdated financial management systems;
- Ability to complete timely, accurate and complete reporting;
- Experience with state and federal procurement processes, value of anticipated procurements, and reliance on contractors to meet program goals and objectives;
- Potential conflicts of interests and ethics compliance;
- Amount of funds being disbursed to a particular category of sub-recipient and the complexity of its project(s); and
- Whether federal or state guidelines provide guidance regarding the uses of funds (*i.e.*, discretionary vs. restrictive).

The Accountability Officer should determine the organization's risk tolerance as to all recovery programs jointly and as to individual programs, recognizing that Integrity Monitors may be appropriate for some programs and not others within an agency or authority. If the risk exceeds an acceptable level of risk tolerance, the Accountability Officer should engage an Integrity Monitor.

An important element in the risk assessments is documentation of the process and results. This is critical to ensuring the extent of monitoring and oversight. The overall level of risk should dictate the frequency and depth of monitoring practices, including how to mitigate identified risks by, for example, providing training and technical assistance or increasing the frequency of on-site reviews. In some cases, monitoring efforts may lead an Accountability Officer or the GDRO to impose additional special conditions on the Recovery Program Participant. Depending on the kind of work the sub-recipient performs, it may be appropriate to reevaluate frequently, including quarterly, to account for changes in the organization or the nature of its activities. See 2 CFR Section 200.207 in the uniform guidance for examples; [GAO Report: A Framework for Managing Fraud Risk in Federal Programs \(2015\)](#).

PROCEDURES FOR REQUESTING AND PROCURING AN INTEGRITY MONITOR

To retain an Integrity Monitor, a Recovery Program Participant should proceed as follows:

- A Recovery Program Participant shall designate an agency employee to act as the contract manager for an Integrity Monitor engagement (Agency Contract Manager), which may be the Accountability Officer. The Agency Contract Manager should notify the State Contract Manager, on a form prescribed by Treasury, along with any required supporting documentation, of its request for an Integrity Monitor. The Agency Contract Manager should indicate which Integrity Monitoring services are required.
- The Agency Contract Manager will develop an Engagement Query.
- The Engagement Query will include a detailed scope of work; it should include specific performance milestones, timelines, and standards and deliverables.
- The Agency Contract Manager, in consultation with the Office of the Attorney General, Division of Law, will structure a liquidated damages provision for the failure to meet any required milestones, timelines, or standards or deliverables, as appropriate.
- The Agency Contract Manager will submit its Engagement Query to the State Contract Manager. Upon approval by the State Contract Manager, but prior to the solicitation of any services, the Engagement Query shall be sent to OSC for approval pursuant to EO 166. After receiving approval from OSC, the State Contract Manager will send the Engagement Query to all eligible Integrity Monitors within the pool in order to provide a level playing field.
- Interested, eligible Integrity Monitors will respond to the Engagement Query within the timeframe designated by the State Contract Manager, with a detailed proposal that includes a detailed budget, timelines, and plan to perform the scope of work and other requirements of the Engagement Query. Integrity Monitors shall also identify any potential conflicts of interest.
- The State Contract Manager will forward to the Agency Contract Manager all proposals received in response to the Engagement Query. The Agency Contract Manager will review the proposals and select the Integrity Monitor whose proposal represents the best value, price and other factors considered. The Agency Contract Manager will memorialize in writing the justification for selecting an Integrity Monitor(s).
- Prior to finalizing any engagement under this contract, the Agency Contract Manager, in consultation with the Accountability Officer, will independently determine whether the intended Integrity Monitor has any potential conflicts with the engagement.
- The State Contract Manager, on behalf of the Recovery Program Participant, will then issue a Letter of Engagement with a “Not to Exceed” clause to the engaged Integrity Monitor and work with the Agency Contract Manager to begin the issuance of Task Orders.

INTEGRITY MONITOR REQUIREMENTS

A. Independence

The process by which Integrity Monitors are retained and the manner in which they perform their tasks in accordance with these guidelines are intended to provide independence as they monitor and report on the disbursement of COVID-19 Recovery Funds and the administration of a COVID-19 Recovery Program by a Recovery Program Participant. Although the Integrity Monitor and the Recovery Program Participant should share common goals, the Integrity Monitor should function as an independent party and should conduct its review as an outside auditor/reviewer would.

An Integrity Monitor for a particular Recovery Program Participant should have no individual or company affiliation with the agency or authority that would prevent it from performing its oversight as an independent third party. Integrity Monitors and Recovery Program Participants must be mindful of applicable conflicts of interest laws, including but not limited to, N.J.S.A. 52:13D-12 to -28, Executive Order 189 (Kean, 1988) and requirements set forth in the Uniform Grant Guidance, among others. To promote independence, an Integrity Monitor hired from Categories 1 or 2 may not also be engaged as a Category 3 Integrity Monitor to review the same programs for the same Recovery Program Participant. Likewise, a Category 3 Integrity may not be hired as a Category 1 or 2 Monitor to remediate any issues it identified as a Category 3 Integrity Monitor.

B. Communication

Integrity Monitors should maintain open and frequent communication with the Recovery Program Participant that has retained its services. The purpose of communicating in this manner is to make the Recovery Program Participant aware of issues that can be addressed during the administration of a program and prior to future disbursement of funds by the Parti-

ci- pant. Therefore, Integrity Monitors should not wait until reports are issued to notify an Accountability Officer of deficiencies. This will enable the Recovery Program Participant to take action to correct any deficiencies before additional funds are expended. Substantial deficiencies should also be reported in real time to the GDRO, the State Comptroller, and the State Treasurer.

Prior to the posting of an Integrity Monitor report that contains findings of waste, fraud, or abuse, the Recovery Program Participant should be permitted to respond to the findings and have that response included in the publicly posted report. This will allow the Recovery Program Participant to highlight any course corrections as a result of the finding or to contest any finding that it feels is inappropriate. A Recovery Program Participant's response is due within 15 business days after receipt of an Integrity Monitor report.

Integrity Monitors must respond promptly to any inquiries posed by the GDRO, State Comptroller, State Treasurer, and Agency Contract Manager pursuant to EO 166.

C. General Tasks of Integrity Monitors

The tasks of an Integrity Monitor may vary based on the agency/program the Monitor is overseeing and the category of Integrity Monitor engaged. Generally, the role of a Category 1 Integrity Monitor is focused on program and process management auditing. These Integrity Monitors may assist a Recovery Program Participant in developing processes or controls to support the execution of programs, conduct risk analyses, or provide consulting or subject matter expertise to Recovery Program Participants. In general, a Category 2 Integrity Monitor's role is to provide financial auditing or grants management functions for a Recovery Program Participant. A Category 3 Integrity Monitor's primary roles are to monitor for fraud or misuse of funding, and ensure that Recovery Program Participants are performing according to the sub-award agreement and applicable federal and State regulations and guidelines. Tasks to be performed by Integrity

Monitors may include the following:

- Perform initial and ongoing risk assessments;
- Evaluate project performance;
- Evaluate internal controls associated with the Recovery Program Participant's financial management, cash management, acquisition management, property management, and records management capabilities;
- Validate compliance with sub-grant award and general term and special conditions;
- Review written documents, such as quarterly financial and performance reports, recent audit results, documented communications with the State, prior monitoring reports, pertinent performance data, and other documents or reports, as appropriate;
- Conduct interviews of Recovery Program Participant staff, as well as the constituents they serve, to determine whether program objectives are being met in an efficient, effective, and economical manner;
- Sample eligibility determinations and denials of applications for funding;
- Review specific files to become familiar with the progression of the disbursement of funds in a particular program, i.e., are actual expenditures consistent with planned expenditure and is the full scope of services listed in the project work plan being accomplished at the same rate of actual and planned expenditures;
- Ensure that the agency is retaining appropriate documentation, based on federal and state regulations and guidance, to support fund disbursement;
- Follow up with questions regarding specific funding decisions, and review decisions related to emergency situations;
- Facilitate the exchange of ideas and promote operational efficiency;
- Identify present and future needs; and
- Promote cooperation and communication among Integrity Monitors engaged by other Recovery Program Participants (e.g., to guard against duplication of benefits).

Integrity Monitors should generally perform desk reviews to evaluate the need for on-site visits or monitoring. Depending on the results of the desk review, coupled with the conclusions reached during any risk assessments that may have been conducted of the sub-recipient's capabilities, the Monitor should evaluate whether an on-site monitoring visit is appropriate. If the Monitor is satisfied that essential project goals, objectives, timelines, budgets, and other related program and financial criteria are being met, then the Monitor should document the steps taken to reach this conclusion and dispense with an on-site monitoring visit. However, the Integrity Monitor may choose to perform on-site monitoring visits as a result of any of the following:

- Non-compliance with reporting requirements;
- Problems identified in quarterly progress or financial reports;
- History of unsatisfactory performance;
- Unresponsiveness to requests for information;
- High-risk designation;
- Follow-up on prior audits or monitoring find-

ings; and

- Allegations of misuse of funds or receipt of complaints.

D. Reporting Requirements

1. Reports

Pursuant to EO 166, Integrity Monitors shall submit draft quarterly reports to the Recovery Program Participant on the last day of the quarter detailing the specific services rendered during that quarter and any findings of waste, fraud, or abuse **in accordance with the report templates [found on OSC's website](#)**.

Prior to the posting of a quarterly report that contains findings of waste, fraud, or abuse, the Recovery Program Participant should be permitted to respond to the findings and have that response included in the publicly posted report. This will allow the Recovery Program Participant to highlight any course corrections as a result of the finding or to contest any finding that it contends is inappropriate. A Recovery Program Participant's response is due within 15 business days after receipt of a quarterly report.

Fifteen business days after quarter-end, Integrity Monitors will deliver their final quarterly reports, inclusive of any comments from the Recovery Program Participant, to the State Treasurer, who shall share the reports with the GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. The Integrity Monitor quarterly reports will be posted on the GDRO transparency website pursuant to the Executive Order.

The specific areas covered by a quarterly report will vary based on the type of Integrity Monitor engaged, the program being reviewed, the manner

and use of the funds, procurement of goods and services, type of disbursements to be issued, and specific COVID-19 Recovery Fund requirements. The topics covered by the quarterly report should include the information included in [templates which you can download from OSC's website](#).

2. Additional Reports

EO 166 directs OSC to oversee the work of Integrity Monitors and to submit inquiries to them to which Integrity Monitors must reply promptly. OSC may request Integrity Monitors to issue reports or prepare memoranda that will assist OSC in evaluating whether there is waste, fraud, or abuse in recovery programs administered by Recovery Plan Participants.

The State Comptroller may also request that Integrity Monitors or Recovery Program Participants share corrective action plans prepared by Recovery Plan Participants to address reported deficiencies and to evaluate whether those corrective plans have been successfully implemented.

GDRO and the State Treasurer may also request reports from Integrity Monitors to which Integrity Monitors must reply promptly.

3. Reports of Waste, Fraud, Abuse or Potential Criminal Conduct

Integrity Monitors must immediately report substantial issues of waste, fraud, abuse, and misuse of COVID-19 Recovery Funds simultaneously to the GDRO, OSC, State Treasurer, and the Agency Contract Manager and Accountability Officer of a Recovery Program Participant.

Integrity Monitors must immediately report potential criminal conduct to the Office of the Attorney General.

INTEGRITY MONITOR MANAGEMENT AND OVERSIGHT

Agency Contract Managers have a duty to ensure that Integrity Monitors perform the necessary work, and do so while remaining on task, and on budget. Agency Contract Managers shall adhere to the requirements of Treasury Circular 14-08-DPP in their management and administration of the contract. The Agency Contract Manager will be responsible for monitoring contract deliverables and performing the contract management tasks identified in the circular, which include but are not limited to:

- Developing a budget and a plan to manage the contract. In developing a budget, the Agency Contract Manager should consider any caps on the amount of federal funding that can be used for oversight and administrative expenses and ensure that the total costs for Integrity Monitoring services are reasonable in relation to the total amount of program funds being administered by the Recovery Program Participant;
- Daily management of the contract, including monitoring and administering the contract for the Recovery Program Participant;
- Communicating with the Integrity Monitor and responding to requests for meetings, information or documents on a timely basis;
- Resolving issues with the Integrity Monitor in accordance with contract terms;
- Ensuring that all tasks, services, products, quality of deliverables and timeliness of services and deliverables are satisfied within contract requirements;

- Reviewing Integrity Monitor billing and ensuring that Integrity Monitors are paid only for services rendered;
- Attempting to recover any and all over-billings from the Integrity Monitor; and
- Coordinating with the State Contract Manager regarding any scope changes, compensation changes, the imposition of liquidated damages, or use of formal dispute processes.

In addition to these oversight and administration functions, the Agency Contract Manager must ensure open communication with the Accountability Officer, the Recovery Program Participant leadership, the GDRO, and OSC. The Agency Contract Manager should respond to inquiries and requests for documents from the GDRO and OSC as requested.



State of New Jersey, COVID-19 Compliance and Oversight Taskforce

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: [Type Here]
Quarter Ending: [MM/DD/YYYY]
Expected Engagement End Date: [MM/DD/YYYY]

A. General Info

1. Recovery Program Participant:

[Type Here]

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

[Type Here]

3. State Funding Source (if applicable):

[Type Here]

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

[Type Here]

5. Accountability Officer:

[Type Here]

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

[Type Here]

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

[Type Here]

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

[Type Here]

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

[Type Here]

10. Amount Provided to Other State or Local Entities:

**Integrity Monitor Report
Category 3**

[Type Here]

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

[Type Here]

12. Completion Status of Integrity Monitor Engagement:

[Type Here]

B. Monitoring Activities

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

- a) IM Response

[Type Here]

- b) Recovery Program Participant Comments

[Type Here]

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

[Type Here]

- 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

[Type Here]

Integrity Monitor Report
Category 3

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

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

**Integrity Monitor Report
Category 3**

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

[Type Here]

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

[Type Here]

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

[Type Here]

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

[Type Here]

**Integrity Monitor Report
Category 3**

b) Recovery Program Participant Comments

[Type Here]

Name of Integrity Monitor:	[Type Here]
Name of Report Preparer:	[Type Here]
Signature:	[Sign Here]
Date:	[MM/DD/YYYY]



Integrity Monitor Engagement Query Response

**Contract G4018 – Integrity Oversight Monitoring:
Program and Performance Monitoring, Financial Monitoring and
Grant Management and Anti-Fraud Monitoring for COVID-19
Recovery Funds and Programs**

New Jersey Department of Health

October 22, 2021 3:00 p.m. EDT



Submitted by:

CohnReznick LLP
101 Crawfords Corner Road
Suite 2316
Holmdel, NJ 07733

Frank Banda, CPA, CFE, CGMA, PMP
Managing Partner – Public Sector
[REDACTED]

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October 22, 2021

Ms. Mona Cartwright, State Contract Manager
Fiscal Manager, NJ Department of the Treasury
Via email: Mona.Cartwright@treas.nj.gov

Copy to:
Mr. Eric Anderson, Director of Management and Administration
NJ Department of Health
Via email: Eric.Anderson@doh.nj.gov

RE: Integrity Monitor Engagement Query – Contract G4018 – Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs for the NJ Department of Health

On behalf of CohnReznick I am pleased to present our response to the New Jersey Department of the Treasury's Integrity Monitor Engagement Query to retain a Category 3: Integrity Monitoring /Anti-Fraud Integrity Monitor for the New Jersey Department of Health (NJDOH). It is our understanding that NJDOH is seeking an Integrity Monitor to provide anti-fraud services in relation to four (4) Non-Coronavirus Relief Funds (Non-CRF) programs, and help the Agency comply with its sub-recipient award agreement and applicable state and federal regulations.

We are confident you will find our response to be the most efficient and economical solution to work hand-in-hand with NJDOH to achieve its overall goal of safeguarding Non-CRF Programs.

Immediately following the destruction of Superstorm Sandy, CohnReznick's leadership made the staffing of disaster recovery projects in the Northeast our top priority, and we remain resolute in that commitment today. Nationwide we have overseen billions of dollars in disaster recovery funding, and we are confident our monitoring and compliance experience represents the best value to NJDOH.

CohnReznick offers the following advantages:



Subject Matter Experience. Our team has prior CARES Act experience providing compliance and oversight monitoring services for programs of similar size, scope and complexity to those required by the NJDOH. In fact, CohnReznick performed the first round of integrity monitoring for the NJDOH for its CRF Programs. For that engagement our team had to perform monitoring and produce reporting in a very tight time frame, which we were successfully able to do with great collaboration from NJDOH staff. We can immediately deploy seasoned grant and recovery fund experts who have experience in similar programs, and will ensure the work completed under this contract will be fully compliant with the latest revised Integrity Oversight Monitoring Guidelines issued pursuant to E.O. 166 by the State of New Jersey COVID- 19 Compliance and Oversight Taskforce.



New Jersey Presence and Rapid Deployment. Founded in 1919 with 2,800+ employees, we have the staffing capability to meet NJDOH's needs. Our broad New Jersey presence of more than 450 professionals located in our Parsippany and Holmdel offices gives us the ability to effectively and rapidly coordinate qualified staff and respond to the NJDOH's turnaround times and reporting deadlines.



Excellent Record of Supporting New Jersey IOM Programs. Our firm has provided compliance and oversight monitoring services for the State of New Jersey's Department of Community Affairs, Sandy Recovery Division (NJ DCA-SRD) for its Superstorm Sandy recovery program, along with ongoing integrity oversight monitoring to NJ Transit and to the Port Authority of New York and New Jersey (PANYNJ). Our efforts on NJ DCA-SRD resulted in the creation and implementation of 19 programs – the largest of which was valued at \$1 billion – built on “real-time” mechanisms to track, quantify and evaluate performance and mitigate risk at the contractor and program levels. We will bring that experience to this contract and work together with the NJDOH and all stakeholders to fulfill the goals of E.O. 166 and the IOM Guidelines for CRF and Non-CRF monitoring.



Integration and Coordination with NJDOH Personnel. Upon contract award we will quickly engage with the NJDOH to determine the level of involvement desired by NJDOH stakeholders. We will suggest options for integrating NJDOH personnel into our approach to saving cost and creating efficiencies to meet deadlines, similar to our past experience with NJDOH. In addition, we are more than happy to turn over tools and the knowledge base built throughout the engagement for ongoing program management by NJDOH staff.



Our Ability to Withstand Public Scrutiny. Our integrity monitoring, disaster recovery and grant management programs and deliverables have been inspected by public officials, political appointees, state Attorneys General, Inspectors General and the general public. Without fail our established programs and deliverables have repeatedly withstood this intense scrutiny.

With CohnReznick's history of having served as New Jersey's Integrity Monitor responsible for the oversight of its federal grant Disaster Recovery programs in the wake of Superstorm Sandy, and more recently with COVID-19 relief funds, we will apply those lessons learned to this contract as an Integrity Monitor for NJDOH. As an integral part of the State's accountability infrastructure, we will work closely with NJDOH to meet and exceed the scope of this Engagement Query in “developing measures to prevent, detect, and remediate fraud and misconduct in the expenditure of COVID-19 Recovery Funds.”

Thank you for your time and consideration of our response. All of our efforts will be directed toward achieving NJDOH's goals efficiently, and with the highest degree of quality and integrity. CohnReznick is committed to serving you as your trusted advisor, fulfilling the requirements of this Engagement Query, and delivering services that surpass your expectations. Should you have any questions or concerns, please do not hesitate to contact me by phone at 301-280-1856 or email at Frank.Banda@CohnReznick.com.

Sincerely,



Frank Banda, CPA, CFE, CGMA, PMP
Managing Partner – Government and Public Sector Advisory



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A close-up photograph of several hands of different skin tones stacked together in a circular formation, symbolizing teamwork and collaboration. The hands are positioned in a way that they overlap, with fingers pointing towards the center. The background is blurred, showing parts of blue and white clothing. A semi-transparent dark rectangle is overlaid in the center, containing the text "PLAN TO PERFORM SCOPE OF WORK" in white, uppercase letters.

PLAN TO PERFORM
SCOPE OF WORK



PLAN TO PERFORM SCOPE OF WORK

Standard Reporting and Key Deliverable Schedule

CohnReznick will fully meet the reporting requirements and the deliverable deadlines identified by NJDOH and will ensure the successful completion of the task order. Although standard and routine for oversight monitoring, we understand these deliverables to be critical for ensuring performance and compliance of the programs' work.

CohnReznick has the team, experience, and desire to help support NJDOH by ensuring that funds are being spent appropriately and tracked accordingly.

Relative to the four (4) Non-CRF funding programs received by NJDOH to alleviate the impact of the COVID-19 emergency declaration, CohnReznick will develop an Integrity Monitoring Plan to ensure program participants are performing in accordance with the sub-grant agreement and MOU with Treasury as well as any applicable federal and state regulations and guidelines such as: CDC ELC Enhancing Detection Funding Guidance; FEMA Policies; and Performance Measure Guidance: COVID-19 Vaccination Supplemental Funding. This will be done through performance of the following:

- Conducting reviews of each program's design and performance to ensure the objectives are being met effectively, efficiently, and economically;
- Evaluating internal controls and means of mitigating risks;
- Validating compliance regarding the use of funds and spending categories;
- Evaluating monitoring and reporting requirements;
- Reviewing document retention policies and procedures to validate compliance with federal and state rules and regulations;
- Assessing controls in place to guard against waste, fraud, and abuse.

Below is a summary table of the reports and deliverables anticipated to be provided based on the NJDOH Engagement Query submission date.

<i>Report / Deliverable</i>	<i>Frequency / Timing</i>
Project Kick-Off Meeting Agenda and Meeting Minutes	Day 1-3
Entrance Conference Agenda and Meeting Minutes	Day 1-5
Work Session Meeting Minutes	Days 1-15
Process and Risk Assessment Matrix (noting any identified gaps, inefficiencies,	Final – Conclusion of task order
Working Papers (containing test plans and results)	Conclusion of task order
Risk and Control Matrix	Conclusion of task order
Risk Assessment Report	Final – 3/31/2022
Monitoring	Ongoing
Quarterly Report(s)	Final – last day of each quarter end
Exit Conference Agenda and Meeting Minutes	Conclusion of task order



Personnel

We have structured our team based on the requirements of this Engagement Query and our direct experience providing compliance and oversight monitoring services for recovery projects of similar size, scope and turnaround time. Our selected Program Managers will be Ron Frazier as Engagement Lead and Amanda Campen as Subject Matter Expert (SME). Together they have all the direct experience that this engagement would require.


Mr. Frazier, JD, PMP has more than 15 years of experience, and specializes in providing integrity oversight monitoring services for state and regulatory agencies. He has worked for New Jersey on various engagements including NJ DCA in monitoring Coronavirus Relief Funds in the State's response to COVID-19. **Ms. Campen**, JD has several years of experience in compliance, project management and auditing, and direct experience working with states' COVID-19 responses. She most recently served as the Bureau Chief of Recovery for the Florida Division of Emergency Management, managing a \$12 billion portfolio. Prior to that, as Operations Chief and Deputy State Coordinator she coordinated Florida's long-term response and recovery needs throughout all phases of emergency management.

The selected Project Managers for this engagement will be Anna Fomina and David Solomon.

Ms. Fomina has more than seven years of consulting, integrity monitoring, and fraud investigation experience in the private and public sector. A Manager with CohnReznick Government Services, she has an additional 10+ years of public accounting experience as an auditor. **Mr. Solomon** has more than six years of experience in project management relating to business systems implementation, auditing, and reporting. Having previously worked in the public sector for the Florida Division of Emergency Management (FDEM) and the Florida Department of Financial Services' Bureau of Auditing (DFS), he has expertise auditing state and federally procured contracts and payments, as well as assisting with the State's implementation of the CARES and ARPA programs.

The Key Personnel chart presented on the following pages is included to familiarize NJDOH with our engagement team, and to show their relevant IOM and compliance experience. Our team is fully staffed with professionals who are experienced in performing the work outlined in this Engagement Query. Our team structure is designed to be flexible and efficient to adhere to the turnaround times and completion deadline requirements of NJDOH.



 Key Personnel	Years of Experience	Relevant Experience
Program Managers – 60 Total Hours		
Amanda Campen, JD	7+	<ul style="list-style-type: none"> 7+ years' experience in compliance, project management and auditing. Currently serves as a Project Manager for the Massachusetts Emergency Management Agency, performing financial and programmatic compliance, grant coordination, technical assistance and administration work to plan, organize and monitor federally funded disaster grants for COVID-19.
Ron Frazier, JD, PMP	15+	<ul style="list-style-type: none"> 15+ years' accounting experience, specializing in providing compliance and integrity oversight monitoring services for state agencies and private entities. As a licensed attorney and lead for both compliance and compliance monitoring, performed as the contract and performance manager for the NJ IOM Coronavirus Relief Fund projects including NJ DOE, NJDOH and NJ DCA.
Project Managers – 425 Total Hours		
Anna Fomina, CPA, CGMA	17+	<ul style="list-style-type: none"> 17+ years of extensive auditing, consulting, integrity monitoring and fraud investigation experience in private and public sector. Managing integrity oversight monitoring for NJ DOE, NJ OMB and NJ DCA projects including Program and Performance Monitoring, Financial Monitoring, Grant Management and Anti-Fraud Monitoring for Coronavirus Relief Funds (CRF) pursuant to the CARES Act.
David Solomon	6+	<ul style="list-style-type: none"> 6+ years' experience in auditing and emergency management in the public sector, most recently with the Florida Division of Emergency Management, assisting with the State's implementation of the CARES and ARPA (SLFRF) programs. Performed compliance and integrity monitoring services for the State of New Jersey, Office of Management and Budget (OMB), specific to the use of Coronavirus Relief Funds (CRF) pursuant to the CARES Act.



Consultants – 530 Total Hours

Sarah Cowan, CPA	3+	<ul style="list-style-type: none"> 3+ years of public accounting experience analyzing financial statements, preparing and reviewing individual, partnership and corporate tax returns. Performed integrity monitoring services for the State of New Jersey and New Jersey agencies to ensure compliance with CARES Act funding.
Brandi Saunders, CPA	6+	<ul style="list-style-type: none"> 6+ years of public accounting experience conducting annual financial statement audits and analyzing financial statements. Performed compliance and integrity monitoring for Coronavirus Relief Funds for NJ state agencies including NJDOH.
Elsie Guevara, CFE	3+	<ul style="list-style-type: none"> 3+ years of experience providing audit and attest services to clients in various industries, including integrity monitoring of the Port Authority of New York and New Jersey. Performed Integrity monitoring for New Jersey agencies – including NJDOH – to ensure compliance with Coronavirus Relief Funds (CRF) pursuant to CARES Act.
Emily McCracken	2	<ul style="list-style-type: none"> Experience conducting payment application reviews, construction closeout audits, and supporting audit staff in collecting documents and workpapers related to internal audit projects. Performed Integrity monitoring for New Jersey agencies to ensure compliance with Coronavirus Relief Funds (CRF) pursuant to CARES Act.
Viktoria Barrett	5+	<ul style="list-style-type: none"> Several years of experience providing audit and attest services to construction, financial services and real estate clients. Worked on projects related to the use of Coronavirus Relief Funds (CRF) for staffing, vaccination, construction programs and activities, and also monitored contractor compliance with legal, regulatory and contractual obligations.



Work Plan

CohnReznick proposes to perform the following in response to the scope of services identified by NJDOH in this query:

Planning – Day 1-15

Engagement Kickoff:

- 1) Conduct engagement kickoff meeting NJDOH;
- 2) Confirm engagement scope and objectives;
- 3) Confirm level of coordination between CohnReznick and NJDOH personnel;
- 4) Confirm NJDOH management and agree on protocol for contacting Program staff;
- 5) Coordinate with NJDOH to draft entrance conference agendas and schedule meetings with required Program personnel;
- 6) Agree on and document protocol and timelines for providing key deliverables: planning, fieldwork, wrap-up and other related deliverables;
- 7) Confirm required working papers format and organizational structure for submission to NJDOH at the end of the engagement; and
- 8) Create structure for maintaining working papers and key deliverables and for sharing information between CohnReznick and NJDOH.

Entrance Conferences:

- 1) Conduct entrance conferences with NJDOH and Programs' management;
- 2) Request organization charts and confirm points of contact for monitoring area(s);
- 3) Review provided risk assessments and required sections of quarterly report for discussion with Program management, and schedule follow-up meeting(s) as necessary;
- 4) Request copies of policies, procedures, and operational workflows;
- 5) Establish protocol for contacting staff to request required documents and for requesting interviews and process walkthroughs; and
- 6) Confirm the system of record for each process area and the existence of any external systems / databases used to maintain Program data.

Monitoring and Oversight of the NJDOH Programs – Ongoing and/or As Needed



Risk Assessment and Evaluation of Internal Controls

- 1) Review provided risk self-assessment, responses and documents received from Program management;
- 2) Document follow-up questions;
- 3) Conducting staff interviews and virtual or on-site process walkthroughs (as necessary);
- 4) Assess the risk of each associated process and identify potential areas of high risk;
- 5) Review and evaluate existing internal controls in place to satisfy the Non-CRF funds requirements;



- 6) Document any gaps and conduct follow-up meetings to discuss risk assessment and internal controls;
- 7) Recommend best practices based on the results of programs' internal controls review and assessment of risks; and
- 8) Document any potential areas of fraud, waste and abuse for communication to NJDOH.



Programs' Compliance Review

- 1) Draft proposed plan for compliance reviews;
- 2) Coordinate with NJDOH regarding work plan;
- 3) Initiate activities to evaluate program performance;
- 4) Review document retention policies and processes;
- 5) Compare actual processes to documented procedures, workflows, regulatory requirements and best practices;
- 6) Review prior and ongoing procurement to determine compliance with applicable procurement regulations;
- 7) Conduct review of payroll expenditures for proper documentation, approvals and accuracy;
- 8) Validate compliance with applicable Memoranda of Understanding and state and federal guidance regarding use and reporting requirements for Non-CRF Funds;
- 9) Review samples of applicant/subrecipient for eligibility, proper documentation and payment;
- 10) Conduct interviews and follow ups regarding specific funding and review decisions for emergency situations;
- 11) Document results and note any process variances, gaps, and/or areas of improvement for follow-up discussion;
- 12) Document and provide the workpapers or detailed report of any potential improper payments, questioned cost or fraud to NJDOH;
- 13) Review the specific challenges and operational inefficiencies of each program under the scope and provide recommendations for program adjustments related to those issues;
- 14) Discuss any noted variances and confirm preliminary results with programs' managers;
- 15) When and if needed, provide suggestions for improving fraud prevention, detection and monitoring policies and procedures; and
- 16) Conduct other tasks listed in the IOM Guidelines or deemed appropriate as directed by NJDOH.

Reporting – Quarter-end and Final

As required by E.O. 166 and the IOM Guidelines, the IOM engaged by NJDOH shall submit a draft quarterly report to NJDOH on or before the last day of every calendar quarter, detailing the specific services rendered to date and any findings of waste, fraud or abuse. Final quarterly report(s) and any response from NJDOH will be delivered to the State Treasurer, who will share the report(s) with the Governor's Disaster Recovery Office (GDRO), the Senate President and the Speaker of the General Assembly, the Attorney General, and the State Comptroller.




- 1) Prepare draft risk assessment and quarterly report for submission to NJDOH;
- 2) Submit draft documents to NJDOH for feedback;
- 3) Coordinate with NJDOH to begin finalizing quarterly report;
- 4) Update quarterly report based on feedback and/or response to findings received by NJDOH;
- 5) Update risk assessment based on feedback from NJDOH;
- 6) Finalize quarterly report and risk assessment;
- 7) Prepare, upon request additional reports or memoranda to assist Office of State Comptroller (OSC) in evaluating whether there are fraud, waste or abuse issues in programs administered by NJDOH; and
- 8) Submit final documents to NJDOH.



Key Deliverables

CohnReznick will provide the following key deliverables to NJDOH based on the agreed-upon schedule:

- 1) Final Risk Assessment
 - by 3/31/2022
- 2) Draft Quarterly Report(s)
 - on or before the last day of every calendar quarter(s)
- 3) Final Quarterly Report(s)
 - 3/31/2022

A person in a dark suit is shown from the chest up, holding a tablet with their left hand and pointing at the screen with their right index finger. The background is a blurred city skyline at night, with lights from buildings and streets visible. The overall color palette is warm, with orange and yellow tones from the city lights and the person's skin, contrasted with the dark suit and the blueish tones of the tablet screen.

SCHEDULE OF DELIVERABLES



SCHEDULE OF DELIVERABLES

CohnReznick is committed to providing quality services and deliverables within NJDOH's desired timeframe. Our Work Plan is organized into three (3) phases:

- 1) Planning
- 2) Monitoring & Oversight
- 3) Reporting

NJDOH Phases and Timeline

The overall plan will be designed to evaluate the Program's performance as compared with objectives and goals set by members of Senior Leadership both to promote best practices and to create paths for improvement.

PLANNING <i>Day 1 – 15</i>	<ul style="list-style-type: none">✓ Kick-off Meeting and Entrance Conferences✓ Establish Protocol and Deliverables Timelines✓ Identify Systems and Processes✓ Request and Review Existing Documentation✓ Process Review	A person is sitting at a desk, working on a laptop. There are several documents and a yellow sticky note on the desk.
MONITORING & OVERSIGHT <i>Day 15 - Final</i>	<ul style="list-style-type: none">✓ Interview Key Personnel and Conduct Process Walkthroughs✓ Review Programs' Risk Assessment Provided by NJDOH / Assess Control Environment✓ Draft Work Plan✓ Perform Sampling & Testing Procedures✓ Document Results and Propose Improvements	A person is sitting at a desk, looking at a document with a magnifying glass. There is a calculator and a laptop on the desk.
REPORTING <i>Day 15 – Final</i>	<ul style="list-style-type: none">✓ Draft 2021 NJDOH Risk Assessment & Report✓ Draft Quarterly Integrity Monitor Reports✓ Conduct Exit Conference✓ Finalize 2021 NJDOH Risk Assessment & Report✓ Finalize Quarterly Integrity Monitor Reports✓ Submit Final Workpapers	A blue pen is lying on a document with a bar chart. The chart has several blue bars of varying heights.

The background of the image is a soft-focus photograph of a workspace. In the foreground, a silver calculator with dark grey buttons is visible, showing numbers 0 through 9 and some function keys like 'CE/C', 'RM/CM', and '€'. To the left, a blue pen lies diagonally. In the background, there are documents with various charts, including a line graph and a bar chart. A semi-transparent dark grey rectangle is centered over the image, containing the text 'BUDGET TO PERFORM SCOPE OF WORK' in white, all-caps, sans-serif font.

BUDGET TO PERFORM SCOPE OF WORK



BUDGET TO PERFORM SCOPE OF WORK

Our budget and timeline to perform the scope of work reflects the explicit 3/31/2022 contract expiration deadline detailed in the NJDOH Engagement Query. Our staff will complete all tasks pursuant to the Quarterly and Final Report deadlines, and the project deliverables will be completed and submitted to NJDOH based on those requirements in the Engagement Query.

<i>Name</i>	<i>Role</i>	<i>Rate</i>	<i>Total Hours</i>	<i>Total Cost</i>
Amanda Campen	Program Manager	\$266.75	60	\$16,005
Ron Frazier				
Anna Fomina	Project Manager	\$245.00	425	\$104,125
David Solomon				
Sarah Cowan	Consultant	\$148.50	530	\$78,705
Brandi Saunders				
Elsie Guevara				
Emily McCracken				
Viktoria Barrett				
TOTAL			1,015	\$198,835

A Final Thought:

Our experience with the implementation of CRF and Non-CRF COVID-19 relief programs positions us to aid the NJ Department of Health reach its recovery goals.

With this response CohnReznick has shown that it is more than qualified and capable of providing the services as outlined in the Engagement Query. Our experience helping numerous states and municipalities implement their CRF and Non-CRF COVID-19 relief programs, along with our proven track record of providing industry-leading audit and advisory services, demonstrates how CohnReznick is uniquely suited in aiding the NJ Department of Health realize its recovery goals.

CohnReznick has shown time and time again that our approach to compliance and monitoring recovery programs is focused on partnering with our clients to ensure successful program outcomes, and we look forward to working with NJDOH and continuing to offer expert advisory support for the State of New Jersey.

A group of five business professionals (three men and two women) are standing in a modern office lobby with large glass windows. They are dressed in business attire. One woman in the center is holding a brown briefcase. The group appears to be in a meeting or discussion. A semi-transparent dark rectangle is overlaid on the image, containing the text.

IDENTIFICATION OF ANY CONFLICTS OF INTEREST



IDENTIFICATION OF ANY POTENTIAL CONFLICTS OF INTEREST

Per the requirement outlined in the NJ Treasury's Engagement Query to retain a Category 3: Integrity Monitoring/Anti-Fraud Integrity Monitor for the NJ Department of Health (NJDOH), this is our written notification to NJ Treasury and NJDOH that CohnReznick has conducted an internal conflicts check and that it produced no known conflicts at this time.

If selected as the vendor of choice for this Integrity Monitoring engagement, CohnReznick will monitor for potential conflicts of interest that may arise throughout contract performance, disclose any conflicts that may arise to NJDOH, and work with NJ Treasury and NJDOH to effectively mitigate such conflicts.