

Letter of Engagement

January 24, 2023

Successful Bidder:

On behalf of the Department of Education, the State of New Jersey, Department of the Treasury hereby issues this Letter of Engagement to CohnReznick, LLP pursuant to the Engagement Query issued on November 4, 2022 and CohnReznick, LLP's proposal dated December 14, 2022.

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 \$397,968.00.

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

New Jersey Department of Education  
Emergency Assistance to Nonpublic Schools Program  
[Category 3 services per Section 3.1.1 of the IOM RFQ]

### **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 nationwide 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 (“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 at Attachment 1, 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 Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud services.

The New Jersey Department of the Treasury has established a pool of qualified Integrity Monitors for the oversight of COVID-19 Recovery Funds and COVID-19 Recovery 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 will apply to all Integrity Monitoring Engagements executed via this Engagement Query.

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

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This Engagement Query is issued by the Department of the Treasury on behalf of the New Jersey Department of Education (NJDOE).

The purpose of this Engagement Query is for the **Using Agency** to procure the services of an Integrity Monitor (“IM”) for **Category 3 services per Section 3.1.1 of the IOM RFQ.**

### **A. Background**

The NJDOE has received two appropriations for the Emergency Assistance to Nonpublic Schools (EANS) program. The purpose of the EANS program is to provide services or assistance to eligible non-public schools to address educational disruptions caused by the COVID-19 emergency. NJDOE is delivering these services through vendor contracts.

<b>Federal Funding Source</b>	<b>Amount awarded to NJ</b>	<b>Budget Period</b>	<b>Number of vendor contracts</b>
Coronavirus Response and Relief Supplemental Appropriations Act, 2021, (CRRSA Act)	\$68,749,847	2/22/21-9/30/23	10
American Rescue Plan (ARP) Act	\$70,592,991	3/24/22-09/30/24	8

Under the laws governing the EANS program, New Jersey is not permitted to grant funds; instead NJDOE has partnered with vendors to provide services to the eligible nonpublic schools. In its application, the nonpublic school listed its desired services from the EANS providers. The NJDOE pays the EANS providers directly for the services provided the nonpublic school as listed and approved on its application.

NJDOE has completed a self-risk assessment of this program and it is attached to this document, as Attachment 9.

Specific Details on each program are below:

### **CRRSA Act**

As part of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, (CRRSA Act), Congress set aside \$2.75 billion of the Governor's Emergency Education Relief (GEER) Fund specifically to provide emergency assistance to students and teachers in nonpublic schools through the Emergency Assistance to Nonpublic Schools (EANS) program.

The purpose of the EANS program is to provide services or assistance to eligible nonpublic schools to address the impact that the Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on nonpublic school students and teachers.

On February 23, 2021, New Jersey received an EANS formula grant in the amount of \$68,749,847 to provide awards to nonpublic schools in the State. The New Jersey Department of Education (NJDOE), Office of Interdistrict School Choice and Non-public Schools, is responsible for the administration of the EANS program.

For a nonpublic school to be eligible for the EANS program, the nonpublic school must meet all of the following criteria:

- Is non-profit;
- Operates in accordance with New Jersey State law;
- Was in existence prior to March 13, 2020, the date the President declared the national emergency due to COVID-19; and
- Did not apply for and receive a loan under the Small Business Administration's Paycheck Protection Program (PPP) (15 U.S.C. 636(a)(37)) made on or after December 27, 2020. **Note:** If a nonpublic school applies for a PPP loan on or after December 27, 2020, but did not receive funds under the PPP, the school may apply for services or assistance under the EANS program.

Nonpublic schools that do not meet all the above criteria are not eligible for EANS program services.

The NJDOE calculated preliminary allocations of EANS funds to each nonpublic school based on student enrollment and its Free/Reduced Meals (FRM) counts, as submitted in its 2019-2020 Nonpublic School Enrollment Report. Each nonpublic school was also allocated an amount based on COVID-19 impact. If the nonpublic school did not experience an impact due to COVID-19, *as determined by the school* via the EANS application submitted by May 26, 2021, this portion of the school's allocation was not provided in the initial allocations. The following are some possible impacts due to COVID-19:

- loss of tuition revenue
- decrease in enrollment
- lack of capacity to provide remote learning due to insufficient technological support
- student learning loss attributable to the educational disruptions caused by COVID-19

A nonpublic school may apply to receive services or assistance to address educational disruptions resulting from COVID-19 for:

- Supplies to sanitize, disinfect, and clean school facilities
- Personal Protective Equipment (PPE)
- Improving ventilation systems, including windows or portable air purification systems
- Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases
- Physical barriers to facilitate social distancing
- Other materials, supplies or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety
- Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus
- Educational technology
- Redeveloping instructional plans for remote or hybrid learning or to address learning loss
- Leasing sites or spaces to ensure social distancing
- Reasonable transportation costs
- Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss

**Notes:**

- The NJDOE or another public agency gains title to materials, equipment, and property that it purchases under this program. Schools must label all purchases as “property of the New Jersey State Department of Education.”
- 34 C.F.R. § 76.661 requires that equipment and supplies purchased with EANS funds must be able to be removed from a nonpublic school without remodeling the school facility. A ventilation system that is installed and becomes a capital improvement does not meet these requirements. Similarly, new windows would not be permissible, however, servicing windows that are not opening properly to improve ventilation is permitted. A portable air purification system and repairing old windows to facilitate air flow may be allowable pursuant to the limitations of 34 C.F.R. 76.661. None of the services or assistance requested in the application received a prior loan under the PPP or State or Federal program funds.
- All services or assistance requested, including any materials, equipment, and any other items used to provide such services or assistance, must be limited to secular, neutral, and non-ideological purposes.

Nonpublic schools may choose their desired provider/s for EANS program services and assistance from the list of providers, (“EANS Service Providers”). The EANS Providers by Service and County, which lists each provider, the counties they serve, and the services they can provide is at Attachment 6. . The EANS-NJ Program FAQ ,which provides additional information is at Attachment 8.

## **American Rescue Plan Act (ARP)**

Under the American Rescue Plan Act (ARP), Congress set aside \$2.75 billion in the Governor's Emergency Education Relief (GEER) Fund specifically to provide emergency assistance to students and teachers in nonpublic schools through the Emergency Assistance to Nonpublic Schools (EANS) program.

The purpose of the EANS program is to provide services or assistance to eligible nonpublic schools to address the impact that the Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on nonpublic school students and teachers.

On January 3, 2022, New Jersey received an EANS formula grant in the amount of \$70,947,730.00 to provide awards to nonpublic schools in the State. The New Jersey Department of Education (NJDOE), Office of Interdistrict School Choice and Non-public Schools, is responsible for the administration of the EANS program.

### **ARP EANS New Jersey Low-Income Eligibility Criteria**

Nonpublic schools are eligible to receive services or assistance through ARP EANS only if the nonpublic school meets or exceeds the State's significant poverty percentage.

*New Jersey's significant poverty percentage is 22.3%, which is based on the State's average percentage of students from low-income families in nonpublic schools [based on the free or reduced price meals (FRM) data], as reported in the FY2020 Nonpublic Enrollment Report. Note: The ARP EANS program requires the use of data from FY2020, as it did for CRRSA EANS. If a nonpublic school does not meet the state's low-income threshold, the nonpublic school is not eligible to participate in the ARP EANS program. See the list of nonpublic schools and their enrollment rates of free or reduced price meals (FRM) students to determine if your school is eligible.*

### **Additional ARP EANS Eligibility Criteria**

Only nonpublic schools that registered with NJDOE and submitted the FY2020 Nonpublic Enrollment Report and provide elementary or secondary education (students aged 5-17) are eligible for services or assistance under the ARP EANS program. Preschool children who are enrolled in a nonpublic elementary school that receives ARP EANS services or assistance may be served.

For a nonpublic school to be eligible for the ARP EANS program, the nonpublic school must also meet all of the following criteria:

- Is non-profit;
- Operates in accordance with New Jersey State law;
- Was in existence prior to March 13, 2020, the date the President declared the national emergency due to COVID-19; and

- Did not apply for and receive a loan under the Small Business Administration's Paycheck Protection Program (PPP) (15 U.S.C. 636(a)(37)) made on or after December 27, 2020.

### **Allowable Uses of ARP EANS Funds**

A nonpublic school may apply to receive services or assistance to address educational disruptions resulting from COVID-19 for:

- Supplies to sanitize, disinfect, and clean school facilities
- Personal Protective Equipment (PPE)
- Improving ventilation systems, including windows or portable air purification systems
- Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases
- Physical barriers to facilitate social distancing
- Other materials, supplies or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety
- Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus
- Educational technology
- Redeveloping instructional plans for remote or hybrid learning or to address learning loss
- Leasing sites or spaces to ensure social distancing
- Reasonable transportation costs
- Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss

Notes:

- The NJDOE or another public agency gains title to materials, equipment, and property that it purchases under this program. Schools must label all purchases as "property of the New Jersey State Department of Education."
- 34 C.F.R. § 76.661 requires that equipment and supplies purchased with EANS funds must be able to be removed from a nonpublic school without remodeling the school facility. A ventilation system that is installed and becomes a capital improvement does not meet these requirements. Similarly, new windows would not be permissible, however, servicing windows that are not opening properly to improve ventilation is permitted. A portable air purification system and repairing old windows to facilitate air flow may be allowable pursuant to the limitations of 34 C.F.R. 76.661..
- None of the services or assistance requested in the application previously received State or Federal program funds.
- All services or assistance requested, including any materials, equipment, and any other items used to provide such services or assistance, must be limited to secular, neutral, and non-ideological purposes.

## **ARP EANS Application for Eligible Schools**

Eligible nonpublic schools interested in participating in the ARP EANS program were required to complete the ARP EANS nonpublic school application by February 16, 2022.

To be eligible for this program, nonpublic schools had to meet the significant poverty percentage. A list of nonpublic schools that meet the significant poverty percentage of 22.3% or greater, as reported by schools in the FY2020 Nonpublic Enrollment Report is found at Attachment 4.

## **ARP EANS Approved Applicants**

Every applicant nonpublic school that attested to the eligibility requirements of the program was approved to participate in ARP EANS. A [list of ARP EANS approved nonpublic schools is at Attachment 5](#).

After applications were approved, nonpublic schools completed a “Needs Identification and Provider Selection Survey,” similar to the one completed for CRRSA EANS. A list of approved EANS providers was shared with applicants prior to their selection.

## **Needs Identification and Provider Selection Survey for Approved Applicants**

A needs-based survey all nonpublic schools approved to receive ARP EANS services to identify their *additional COVID-related needs beyond those being addressed through the CRRSA EANS and ESSER programs*, the providers, and the funds required.

ARP EANS “Needs Identification and Provider Selection Survey” was similar to the one completed for CRRSA EANS; however, schools *were not provided allocations*. Instead, schools indicated their additional needs and the funds required to meet those needs. This approach will satisfy the Federal guidance, which states that a State Education Agency may not limit services or assistance to nonpublic schools before knowing the extent of interest from eligible nonpublic schools ([see B-16 of the USED EANS Program FAQ](#)).

*ARP EANS Providers by Service and County:*

Nonpublic schools may chose their desired EANS Provider for ARP EANS services and assistance from the list of [ARP EANS Providers by Service and County at Attachment 6](#).

Nonpublic schools were provided the [ARP EANS Allowable Uses Worksheet](#) to develop their ARP EANS budgets (Attachment 7). The cost information entered on the worksheet could be used by the nonpublic school to complete the survey.



The ARP EANS approved nonpublic schools were required to submit the survey by April 26, 2022. The NJDOE reviewed the survey submissions and determined the final funding amounts for the services requested.

## **ARP EANS Providers**

The NJDOE developed contracts with the EANS Providers selected in the "Needs Identification and Provider Selection Survey." EANS Provider contracts were finalized in September 2022 and are now working with the nonpublic schools. The providers are reimbursed by NJDOE for services provided to the nonpublic schools. Each nonpublic school was provided a final funding amount based on the survey submission the school completed. The services provided by the EANS providers were approved in the submitted nonpublic school's applications and cannot exceed the funding amount.

## **Timeline**

- US Department of Education awards ARP EANS funding to New Jersey: January 3, 2022
- NJDOE posts ARP EANS nonpublic school application: February 2, 2022
- Application deadline: February 16, 2022
- NJDOE approves/denies applications: February 23, 2022
- NJDOE posts ARP EANS Providers by Service and County: March 28, 2022
- NJDOE posts "Needs Identification and Vendor Selection Survey": March 28, 2022
- Deadline for "Needs Identification and Vendor Selection Survey": April 26, 2022
- NJDOE approves schools' ARP EANS budgets (anticipated): May 2022
- NJDOE obligates ARP EANS funds (i.e., NJDOE contracts with providers) (anticipated): September 2022
- Nonpublic schools receive services and assistance: through September 30, 2024

## **Resources and Assistance**

- [USDE EANS Program FAQ](#)
- See the US Department of Education's [ARP EANS webpage](#) for additional information.
- The final ARP EANS requirements were published in the Federal Register at <https://www.federalregister.gov/d/2021-14862>
- [Improving Ventilation in Schools, Colleges, and Universities to Prevent COVID-19](#) | U.S. Department of Education

## **II. SCOPE OF WORK REQUIREMENTS**

### **A. Project Description**

The Integrity Monitor must be available to conduct virtual desk monitoring of the NJDOE and the EANS Providers as it relates to the EANS project. All applications were submitted electronically and will be provided to the Integrity Monitor electronically.

- EANS Program review:
  - Review sample of nonpublic school applicant files submitted to NJDOE for eligibility, payments made to EANS providers by NJDOE, and proper documentation for both eligibility and payments
  - Review program risks
  - Review duplication of benefits
  - Interview NJDOE personnel or other stakeholders, such as EANS providers and nonpublic school administrators as necessary
- Fraud prevention/detection and data analytics
  - Review program or applicant data and/or EANS Provider contracts with nonpublic schools to identify potential fraud, using data analytics or other methods to identify anomalies, patterns, and discrepancies
  - Conduct interviews with EANS providers or other follow-up as necessary
  - Cross-check or validate information provided in the nonpublic school's application against other data sources such as the NJDOE Non Public Enrollment Report.
- Procurement/expenditure reviews
  - Review procurements conducted by the EANS providers on behalf of the nonpublic schools to determine compliance with applicable procurement regulations and compliance with program requirements.
  - Review EANS providers expenditures to test for proper documentation, authorization, and approvals
- Within 5 business days of the purchase order issued as a result of the Letter of Engagement, the IM and NJDOE shall participate in a kick-off meeting to review the deliverables and due dates in Section C below and establish key personnel for communications during the course of the Engagement.
- The IM shall conduct a Risk Assessment of each EANS Providers' (as listed on Attachment 6) existing controls in place to prevent fraud, waste, or abuse in connection with the EANS Program that includes, at minimum, a review or assessment of:
  - EANS provider's policies and procedures
  - EANS provider's organizational structure and capacity
  - EANS provider's internal controls
  - Level of risk associated with the EANS Program
  - EANS provider's prior audits

- Based on the risk assessment, the IM shall develop and submit a Work Plan for monitoring the EANS Program for fraud, waste, or abuse that includes a review of relevant risk factors specific to the EANS Program.
- The Work Plan shall include a sampling methodology to achieve a monitoring objective related to both compliance and internal controls. Any sampling used shall follow a nationally recognized audit standard such as the AICPA or GAO Government Auditing Standards, 2018 Revision. Sampling methodologies may include: (1) simple random; (2) statistical; (3) judgmental; (4) or other methodology appropriate to the Program characteristics. The IM shall document the rationale for the sampling methodology selected.
- Depending on findings as a result of monitoring under the Work Plan, the IM should evaluate whether onsite monitoring is appropriate based upon any conclusions reached when conducting the risk assessment or as a result of ongoing monitoring. The IM shall document in writing its evaluation and conclusion, including an assessment of the following factors:
  - Significant findings reported in quarterly reports or interim reports;
  - Unresponsiveness to requests for information;
  - Non-compliance with federal reporting requirements; and
  - Allegations of misuse of funds.
- The IM shall implement the Work Plan to provide oversight of the Program until the expiration of this Engagement.

The cost of this engagement should not exceed \$402,400.

Note: No nonpublic school will be monitored as the result of this engagement. All contracts between NJDOE and EANS providers are vendor contracts and are not considered subgrantees.

## **B. Reporting Requirements**

1. Quarterly Integrity Monitor Reports
  - a. Pursuant to E.O. 166, the Integrity Monitor shall submit a draft quarterly report to the Using Agency on the last day of every calendar quarter detailing the specific services rendered during the quarter and any findings of fraud, waste, or abuse using the Quarterly Report template at Attachment 2 . If the Integrity Monitor report contains findings of fraud, waste, or abuse, the Using Agency has an opportunity to respond within 10 business days after receipt.
  - b. Fifteen business days after each quarter end, the Integrity Monitor shall deliver its final quarterly report, including any comments from the Using Agency, 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 COVID-19 transparency website pursuant to E.O. 166.

## 2. Additional Reports

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 IM Guidelines, OSC may request that the Integrity Monitor issue additional reports or prepare memoranda that will assist OSC in evaluating whether there is fraud, waste, or abuse in COVID-19 Recovery Programs administered by the Using Agencies. OSC may also request that the Integrity Monitor share any corrective action plan(s) prepared by the Using Agencies to evaluate whether those corrective plan(s) have been successfully implemented.

b. Specific reports required by DOE:

- With the submission of an invoice, which shall be on a monthly basis, the IM shall provide a written report including, at a minimum:
  - Hours billed for each consultant corresponding to the components of the Work Plan;
  - Evaluation of effectiveness of fraud prevention activities including assessment of results, recommendations for corrective action, and prioritization of implementation of risk mitigation measures; and
  - Indications of fraud, waste, or abuse that should be immediately addressed by the Using Agency with recommendations for risk mitigation.
- At the completion of the Engagement, the IM shall submit a Project Completion Report, including at a minimum, scope of Engagement and methodology, documentation of work performed, summary of findings, and recommendations to mitigate the risk of fraud, waste, and abuse in the EANS Program or future programs.

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

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

## C. Specific Performance Milestones/Timelines/Standards/Deliverables

All deliverables must be completed by the dates indicated below. The IM should maintain separate records for EANS I and EANS II.

<b>Deliverables</b>	<b>Date due</b>
Kick-off meeting with Using Agency staff and successful IM	Within 5 days of PO being provided to IM
Risk Assessment of EANS Providers	Within 120 days of Engagement Date
Work Plan	Within 30 days of Engagement Date
Periodic Meetings	Biweekly after kick off meeting
Draft Quarterly Report(s)	Last day of each quarter
Final Quarterly Report(s)	15 business days after the end of each quarter
Monthly Report	Last day of each month
Project Completion Report-CRRSA	9/30/23- All CRRSA activities must conclude no later than this date.
Project Completion Report-ARP	9/30/24- All ARP activities must conclude no later than this date.

### **III. Proposal Content**

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

- A description of how the Integrity Monitor intends to accomplish each component of the scope of work in Section II above, including a timeline for submission of the deliverables required by this Engagement Query.
- A detailed budget identifying staff classifications and hourly rates that shall not exceed the rates in the Integrity Monitor’s Best and Final Offer (BAFO) Price Schedule using the Price Sheet at Attachment 3.
- Identification of any potential conflicts of interest regarding the delivery of services for the scope of work under this Engagement Query. Be advised that the Integrity Monitor must not be currently employed by any New Jersey school district, Nonpublic School or a vendor providing services to nonpublic schools.
- A list of existing Engagements under G4018 with other State agencies, along with the commencement and expiration dates of the Engagement.

### **IV. Submission of Proposals**

Detailed proposals in response to this Engagement Query shall be submitted electronically by 3:00 p.m. on **December 14, 2022**. 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 Agency Contract Manager: Amanda Schultz, [REDACTED]

**V. Duration of the Engagement**

The Engagement will commence upon the issuance of a Letter of Engagement and expire on **10/31/24**.

At the option of the Using Agency, this Letter of Engagement may be extended. Any extension to this Letter of Engagement, however, may not to 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 IM Guidelines, and this Engagement Query may constitute a breach of contract and may result in termination of the contract by the Using Agency or imposition of such other remedy as the Using Agency deems appropriate in accordance with Section 9.0 of the IOM RFQ.

**VII. Liquidated Damages**

At the Using Agency's discretion, liquidated damages may be assessed each time any of the below events occur, due to an act or omission of the IM. The Using Agency and the IM agree that it would be extremely difficult to determine actual damages that the Using Agency will sustain as the result of the IM's failure to meet its contractual requirements. Any breach by the IM could prevent the Using Agency 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 Using Agency's ability to ensure identification and mitigation of risks and may lead to damages suffered by the Using Agency and the State as a whole. If the IM fails to meet its contractual obligations, the Using Agency may assess liquidated damages against the IM as follows:

Failure to deliver a Risk Assessment within thirty (30) days of the due date in Section II, B	\$100/day
Failure to deliver a final quarterly report by established due dates (listed in D Reporting Requirements)	\$100/day

**VIII. Questions regarding this Engagement Query**

Any questions related to the Engagement Query, such as questions related to the Program or accessibility and format of data, must be submitted electronically by 3:00 p.m. on **November 21, 2022**. They must be submitted via email to Amanda Schultz, [REDACTED], with a copy to the State Contract Manager, Mona Cartwright at [REDACTED].

**IX. Selection Process**

The Agency Contract Manager will review the proposal(s) received and select the Integrity Monitor whose proposal is most advantageous, price and other factors considered including:

- The qualifications and experience of the personnel assigned to this Engagement;
- The experience of the IM in engagements of a similar size and scope; and
- The ability of the IM to complete the scope of work based on the proposed personnel/staff classifications and hours allocated to tasks in its proposal.

The State Contract Manager will then issue a Letter of Engagement with a “not to exceed” clause to the selected proposer.

The Using Agency may request a Best and Final Offer from Integrity Monitors that responded to the Engagement Query.

The Integrity Monitor must not be currently employed by any New Jersey school district, Nonpublic School or a vendor providing services to nonpublic schools.

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

## **ATTACHMENTS**

Attachment 1: Integrity Oversight Monitor Guidelines, updated as of June, 2021

Attachment 2: Quarterly Report Template – Category 3

Attachment 3: EQ Price Sheet

Attachment 4: FY2020 Nonpublic Enrollment Report

Attachment 5: [ARP EANS approved nonpublic schools](#)

Attachment 6: EANS Provider by Services and County

Attachment 7: [ARP EANS Allowable Uses Worksheet](#)

Attachment 8: EANS NJ FAQ

Attachment 9: Self Risk Assessment

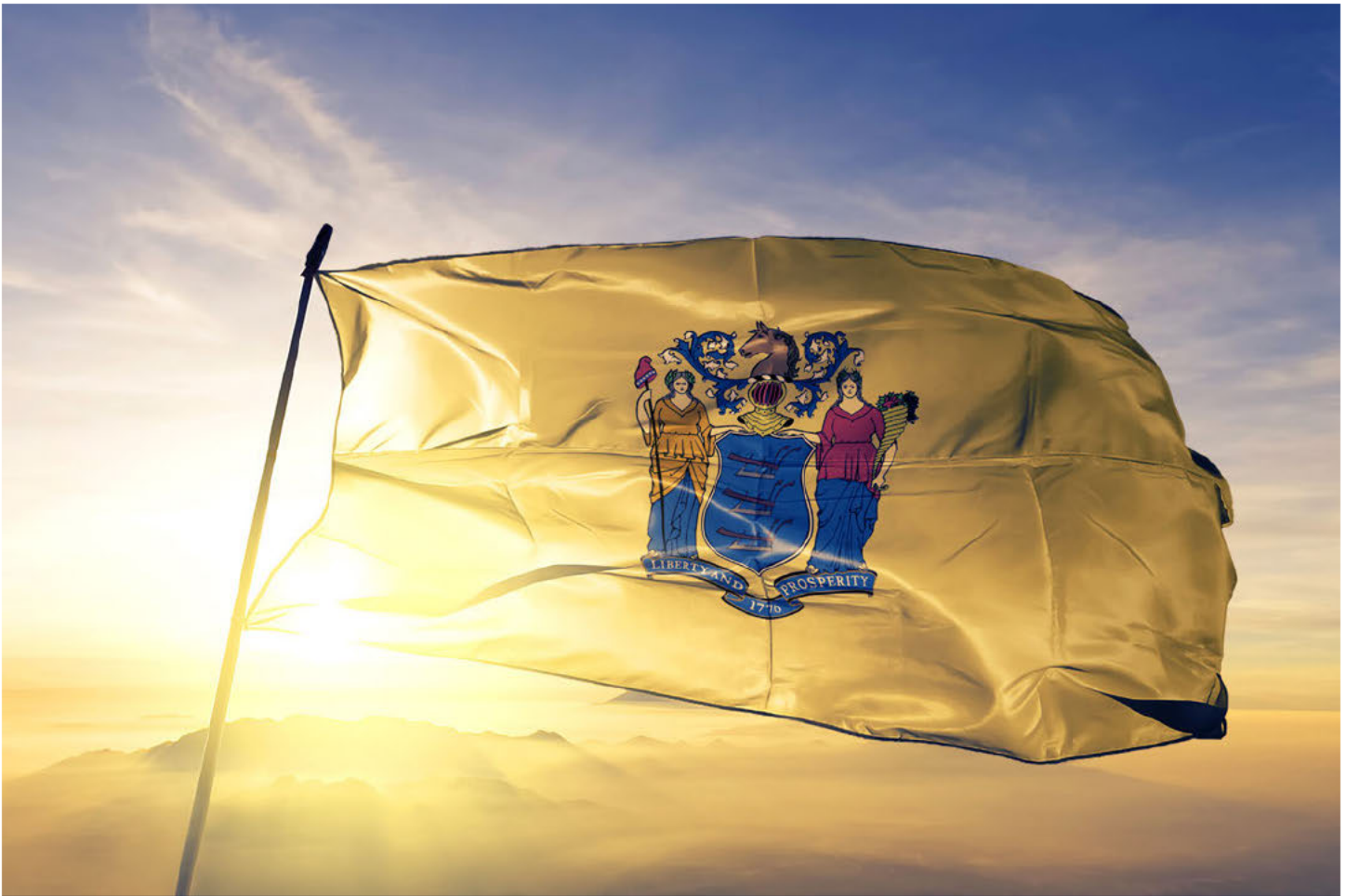
Notice of Executive Order 166 Requirement for Posting of Winning Proposal  
and Contract Documents

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, 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 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.





# 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.<sup>1</sup>

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:

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

<sup>1</sup> 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 sub-contractor 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-

part. 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 Integrity Monitors or Recovery Program Participants to 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 to the GDRO, OSC, State Treasurer, and the Agency Contract Manager and Accountability Officer of a Recovery Program Participant.

Potential criminal conduct is to be reported immediately 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 Monitoring - Price Sheet**

Cell to be completed by Bidder

	Staffing Category	Hourly Billing Rate (\$)	Hours	Amount (\$)	Total Cost (\$)	Hourly Discounted Billing Rate (\$)	Amount (\$)	Total Cost (discounted) (\$)
<b>Risk Assessment</b>	Partner/Principal/Director			\$0.00	\$0.00		\$0.00	\$0.00
	Program Manager			\$0.00			\$0.00	
	Project Manager			\$0.00			\$0.00	
	Supervisory/Sr. Consultant			\$0.00			\$0.00	
	Consultant			\$0.00			\$0.00	
	Associate/Staff			\$0.00			\$0.00	
	Subject Matter Expert			\$0.00			\$0.00	
	Administrative Support			\$0.00			\$0.00	
			0					
<b>Work Plan Development</b>	Partner/Principal/Director			\$0.00	\$0.00		\$0.00	\$0.00
	Program Manager			\$0.00			\$0.00	
	Project Manager			\$0.00			\$0.00	
	Supervisory/Sr. Consultant			\$0.00			\$0.00	
	Consultant			\$0.00			\$0.00	
	Associate/Staff			\$0.00			\$0.00	
	Subject Matter Expert			\$0.00			\$0.00	
	Administrative Support			\$0.00			\$0.00	
			0					
<b>On-going Monitoring</b>	Partner/Principal/Director			\$0.00	\$0.00		\$0.00	\$0.00
	Program Manager			\$0.00			\$0.00	
	Project Manager			\$0.00			\$0.00	
	Supervisory/Sr. Consultant			\$0.00			\$0.00	
	Consultant			\$0.00			\$0.00	
	Associate/Staff			\$0.00			\$0.00	
	Subject Matter Expert			\$0.00			\$0.00	
	Administrative Support			\$0.00			\$0.00	
			0					
<b>Reports</b>	Partner/Principal/Director			\$0.00	\$0.00		\$0.00	\$0.00
	Program Manager			\$0.00			\$0.00	
	Project Manager			\$0.00			\$0.00	
	Supervisory/Sr. Consultant			\$0.00			\$0.00	
	Consultant			\$0.00			\$0.00	
	Associate/Staff			\$0.00			\$0.00	
	Subject Matter Expert			\$0.00			\$0.00	
	Administrative Support			\$0.00			\$0.00	
			0					
	<b>Allowance for Travel Expenses and Reimbursement if on-site monitoring required</b>			\$10,000.00				
	<b>Total Cost (non-discounted)</b>				\$10,000.00			
	<b>Total Cost (if discounted)</b>							\$10,000.00

**Nonpublic Schools Free/Reduced Price Meals (FRM), as Submitted in the FY2020 Nonpublic Enrollment Report**

The following Free and Reduced Price Meals (FRM) data was submitted by nonpublic schools in the FY2019-2020 Nonpublic Enrollment Report.

School Code	School Name	County	Total Enrollment	Free and Reduced Price Meals (FRM) %	ARP EANS Eligible
0329	Madrasatu Ahlis Sunnah	Essex	169	100.0%	Yes
0333	OLHC A Peaceable School	Essex	165	100.0%	Yes
0489	Learning Institute Of Union City, Inc.	Hudson	149	100.0%	Yes
1991	Mosdos Of Greenville	Hudson	94	100.0%	Yes
2092	Mosdos of Greenville	Hudson	64	100.0%	Yes
1746	Christina Seix Academy	Mercer	167	100.0%	Yes
1935	Sprout U School Of The Arts	Mercer	64	100.0%	Yes
0637	Cheder Menachem	Middlesex	41	100.0%	Yes
0854	Magic Kingdom Day Nursery And Kindergarten	Morris	25	100.0%	Yes
0957	Bais Reuven Kamenitz	Ocean	399	100.0%	Yes
1346	Bnos Sanz	Ocean	170	100.0%	Yes
0961	Cheder Bnei Torah	Ocean	393	100.0%	Yes
0987	Cheder Toras Zev	Ocean	539	100.0%	Yes
1365	Knesses Bais Levi	Ocean	100	100.0%	Yes
1963	Ohr Avrohom Chaim	Ocean	150	100.0%	Yes
2013	Sanz of Lakewood - Boys	Ocean	26	100.0%	Yes
1842	Talmud Torah Of Lakewood	Ocean	158	100.0%	Yes
1721	Talmud Torah Toldos Yakov Yosef	Ocean	188	100.0%	Yes
0983	Yeshiva Nefesh Hachaim	Ocean	119	100.0%	Yes
0934	Yeshiva Toras Menachem	Ocean	551	100.0%	Yes
1004	Yeshivas Ohr Hatorah	Ocean	777	100.0%	Yes
1015	Zecher Yochanan	Ocean	350	100.0%	Yes
1068	Compassion House Outreach Ministry Andchristian Education C	Passaic	26	100.0%	Yes
1061	Noble Leadership Academy	Passaic	243	100.0%	Yes
0384	Perpetual Help Day Nursery	Essex	20	100.0%	Yes
2085	Yeshiva Yaaros Devash	Ocean	13	100.0%	Yes
1067	Gilmore Memorial Chris Acd	Passaic	8	100.0%	Yes
0965	Lakewood Cheder School	Ocean	2255	99.5%	Yes
0971	Tiferes Bais Yaakov	Ocean	759	98.8%	Yes
0981	United Talmudical Academy	Ocean	211	98.6%	Yes
0933	Bnos Melech	Ocean	1381	98.5%	Yes
0955	Bais Faiga School For Girls	Ocean	2335	98.5%	Yes
1829	Mesivta Of Lakewood	Ocean	303	98.0%	Yes
0495	Mother Seton School	Hudson	259	96.5%	Yes
1855	Yeshiva Mesoras Hatorah	Ocean	90	95.6%	Yes
0224	Saint Joseph (Procathedral)	Camden	389	94.9%	Yes
0694	Our Lady Of Mount Carmel	Monmouth	184	94.0%	Yes
0381	Newark Boys Chorus School	Essex	50	94.0%	Yes
1964	Congregation Yeshiva Mkor Chaim	Ocean	82	92.7%	Yes
0221	Holy Name School	Camden	168	92.3%	Yes
1798	Damasek Eliezer	Ocean	123	91.9%	Yes
0219	Camden Forward School, The	Camden	109	91.7%	Yes
0223	Saint Anthony Of Padua Sch	Camden	148	90.5%	Yes
0308	Bishop Schad Regional School	Cumberland	126	88.9%	Yes
0468	Badr School	Hudson	60	88.3%	Yes
0491	Miftaahul Uloom School	Hudson	101	87.1%	Yes
0472	Sacred Heart School	Hudson	181	86.2%	Yes
0696	Sisters Academy Of New Jersey	Monmouth	43	86.0%	Yes
0214	Cathedral Of Love Christian Academy	Burlington	13	84.6%	Yes
0268	Saint Cecilia School	Camden	199	83.4%	Yes
0222	Sacred Heart School	Camden	168	83.3%	Yes
1726	Yeshivat Yagdil Torah	Ocean	196	82.7%	Yes
1796	Yeshiva Shaar Hatalmud	Ocean	143	81.8%	Yes

1957	Middlesex County College Child Care	Middlesex	5	80.0%	Yes
1838	Bnos Tzipa	Ocean	97	79.4%	Yes
0271	Urban Promise Academy	Camden	51	78.4%	Yes
1074	Saint Gerard School	Passaic	160	78.1%	Yes
0492	Rising Star Academy	Hudson	234	77.4%	Yes
0975	Toras Imecha/Bnos Bina-Ateres Nechama	Ocean	586	77.1%	Yes
2077	Mir Alumni Kolel	Ocean	13	76.9%	Yes
2051	Bais Hachinuch L'Banos	Ocean	51	76.5%	Yes
0678	Darul Arqam School	Middlesex	229	76.4%	Yes
1988	Talmud Torah Yesodei Hatorah, Inc.	Ocean	63	76.2%	Yes
1734	Yeshivat Or Hachaim Of Lakewood	Ocean	147	75.5%	Yes
2023	Bet Yaakov Oz Vehadar	Ocean	20	75.0%	Yes
1997	Mesivta Darkei Noam	Ocean	4	75.0%	Yes
1909	Cheder Eitz Chaim	Ocean	62	74.2%	Yes
2011	Spark Preschool	Ocean	29	72.4%	Yes
0369	Saint Vincent Academy	Essex	249	71.9%	Yes
0988	Bais Sarah, Inc.	Ocean	7	71.4%	Yes
2016	Tiferes Shmuel	Ocean	63	71.4%	Yes
0391	Saint Michael School	Essex	275	70.9%	Yes
0367	Cristo Rey Newark High School	Essex	209	70.8%	Yes
0651	Perth Amboy Catholic School	Middlesex	173	69.9%	Yes
0968	Sephardic Bet Yaakov	Ocean	399	69.4%	Yes
1899	Yeshivas Ohr Olam	Ocean	101	69.3%	Yes
2006	Yeshiva Gedolah Keren Hatorah	Ocean	113	67.3%	Yes
0947	Bais Shaindel H S Girls	Ocean	858	66.9%	Yes
1083	Academy Of St. James	Passaic	193	66.8%	Yes
0485	Kearny Christian Academy	Hudson	147	66.7%	Yes
0658	Rutgers-Livingston Day Care Ctr Inc	Middlesex	9	66.7%	Yes
1009	Yeshiva Toras Aron	Ocean	941	66.1%	Yes
0956	Bais Rivka Rochel School	Ocean	1254	65.4%	Yes
0986	Yeshiva Chayei Olam	Ocean	37	64.9%	Yes
0656	Lake Nelson Adventist Academy	Middlesex	239	64.9%	Yes
0312	Saint Peter School	Essex	124	64.5%	Yes
0764	Shalom Torah Academy #2	Monmouth	76	64.5%	Yes
0974	Talmud Torah Bais Avrohom	Ocean	748	64.4%	Yes
1307	Talmud Torah Darchei Avoseinu	Ocean	219	63.9%	Yes
0335	Saint Joseph School	Essex	206	63.1%	Yes
0991	Yeshiva Yesodei Hatorah/Cheder Bais Yisroel	Ocean	107	62.6%	Yes
1748	Bais Chinuch L'Bonos Bayis Ruchel Inc.	Monmouth	239	62.3%	Yes
1996	Belz Institutions Of Lakewood	Ocean	241	62.2%	Yes
0963	Jewish Education For Girls, Inc./ Bnos Penina	Ocean	270	62.2%	Yes
0954	Bais Chinuch L'Bonos Bayis Ruchel	Ocean	676	61.5%	Yes
2082	Yeshiva Ohl Hatorah	Ocean	18	61.1%	Yes
0827	Bet Yaakov Of The Jersey Shore	Monmouth	177	61.0%	Yes
0003	Our Lady Star Of The Sea	Atlantic	112	60.7%	Yes
2083	Kochvei Ohr	Ocean	28	60.7%	Yes
0359	Immaculate Conception High School	Essex	235	60.4%	Yes
0569	Islamic School Of Trenton	Mercer	27	59.3%	Yes
0447	Yeshiva Gedolah Of Bayonne	Hudson	34	58.8%	Yes
0937	Bais Yaakov H S Of Lakewood	Ocean	623	58.6%	Yes
0883	Cheder Lubavitch	Morris	178	57.9%	Yes
0984	Yeshiva Shaarei Orah	Ocean	134	57.5%	Yes
0966	Yeshivas Ohr Yissochor Academy	Ocean	21	57.1%	Yes
1761	Yeshiva Ohr Shraga Lakewood	Ocean	233	57.1%	Yes
1987	Uta Of Lakewood, Inc.	Ocean	248	56.5%	Yes
0944	Yeshiva Bais Aharon	Ocean	39	56.4%	Yes
0936	Yeshiva Toras Chaim	Ocean	121	56.2%	Yes
1857	Machzikei Hadas	Ocean	211	55.5%	Yes

0366	Saint Benedict Preparatory School	Essex	800	55.1%	Yes
1789	Mesivta Ohr Chaim Meir	Ocean	89	53.9%	Yes
0309	Vine Haven Adventist School	Cumberland	45	53.3%	Yes
1311	Shiras Devorah	Ocean	564	53.0%	Yes
0949	Bais Tova Inc.	Ocean	1313	53.0%	Yes
2018	Talmud Torah Toras Yisroel	Ocean	48	52.1%	Yes
0952	Bnos Yaakov Elementary	Ocean	934	51.7%	Yes
1392	Cheder Tiferes Yisroel	Ocean	35	51.4%	Yes
0533	Trenton Catholic Academy	Mercer	535	51.4%	Yes
0705	Yeshiva Keter Torah	Monmouth	172	51.2%	Yes
0162	Waldwick Seventh Day Adventist	Bergen	94	51.1%	Yes
1175	Yeshiva Tiferes Boruch	Somerset	57	50.9%	Yes
8311	Community High School	Bergen	4	50.0%	Yes
1983	Shalva High School	Ocean	24	50.0%	Yes
1395	Mesivta Shaar Hatorah	Monmouth	67	49.3%	Yes
0959	Chinuch L'Banos T/A Tiferes Chaya	Ocean	316	48.7%	Yes
0459	Hudson Catholic Regional H S	Hudson	497	48.1%	Yes
1356	Kesser Bais Yaakov	Ocean	317	47.9%	Yes
1851	Yeshiva Stoln Karlin	Ocean	128	47.7%	Yes
0948	Bnos Devorah	Ocean	930	47.5%	Yes
0994	Yeshiva Gedola Of Woodlake Village	Ocean	93	47.3%	Yes
0493	Saint Augustine School	Hudson	135	46.7%	Yes
1777	Chein Bais Yaakov/Yeshiva Phillip Hirth Academy	Ocean	196	46.4%	Yes
1254	Roselle Catholic High School	Union	375	46.4%	Yes
2024	Aderes Bais Yaakov	Ocean	93	45.2%	Yes
2069	Neemas Bais Yaakov	Ocean	18	44.4%	Yes
0976	Yeshiva K'Tana	Ocean	729	44.4%	Yes
0663	Yeshiva Shaarei Zion Boys Div	Middlesex	185	43.8%	Yes
1981	S.C.S.C, Inc./Mekar Hachinuch	Ocean	139	43.2%	Yes
1893	Masores Bnos Yisroel, Inc.	Ocean	175	42.9%	Yes
0953	Bnos Orchos Chaim	Ocean	485	42.1%	Yes
0446	Marist High School	Hudson	245	41.6%	Yes
1007	Yeshiva Toras Emes	Ocean	238	41.2%	Yes
1010	Yeshiva Kol Torah	Ocean	204	40.7%	Yes
0662	Yeshiva Shaarei Zion Girls Div	Middlesex	232	38.4%	Yes
0939	Bnos Bais Yaakov High School	Ocean	155	38.1%	Yes
1016	Yeshiva Gedolah Meor Hatorah	Ocean	100	38.0%	Yes
1001	BYOC	Ocean	64	37.5%	Yes
0941	Yeshiva Shagas Aryeh	Ocean	852	37.1%	Yes
0946	Bais Kaila Torah Prep Hs	Ocean	334	36.5%	Yes
0951	Oros Bais Yakov	Ocean	556	36.2%	Yes
1773	Moreshes By	Ocean	178	36.0%	Yes
0943	Mesivta Torah Temimah Of Lakewood	Ocean	137	35.0%	Yes
1782	Yeshiva Even Yisroel	Ocean	232	34.5%	Yes
0273	John Paul II Regional	Camden	262	34.4%	Yes
0478	Saint Joseph School	Hudson	172	34.3%	Yes
1006	Cong. Mikor Hatorah	Ocean	73	34.2%	Yes
0262	Saint Peter School	Camden	217	33.2%	Yes
0771	Mater Dei Prep	Monmouth	316	32.0%	Yes
0996	Yeshiva Masoras Avos	Ocean	480	31.3%	Yes
0938	Tehilas Chaya Sara	Ocean	300	31.0%	Yes
0286	Bishop Mchugh Regional School	Cape May	126	31.0%	Yes
1308	Yeshiva Ohr Yehuda	Ocean	356	30.3%	Yes
0935	Yeshiva Birchas Chaim	Ocean	132	30.3%	Yes
1971	Mesivta Gaon Yaakov	Ocean	63	30.2%	Yes
1258	Saint Joseph The Carpenter Sch	Union	154	29.9%	Yes
0423	Guardian Angels Regional School	Gloucester	61	29.5%	Yes
0699	Mesivta Keser Torah Central Jersey	Ocean	34	29.4%	Yes

1062	Saint Nicholas Ukrainian School	Passaic	92	29.3%	Yes
0473	Saint Aloysius Elementary Academy	Hudson	201	28.4%	Yes
0999	Bnos Bracha	Ocean	505	27.9%	Yes
2044	Nachlas Bais Yaakov Inc	Ocean	236	27.5%	Yes
1002	Yeshiva Orchos Chaim	Ocean	1304	27.5%	Yes
0496	Academy Of St. Joseph Of The Palisades	Hudson	196	27.0%	Yes
1896	Nesivos Hatorah	Ocean	139	26.6%	Yes
0215	Pope John Paul Ii Regional School	Burlington	115	26.1%	Yes
0711	Mesivta Of Eatontown	Ocean	56	23.2%	Yes
0291	Wildwood Catholic Academy	Cape May	338	22.5%	Yes
0107	Paramus Catholic High School	Bergen	1155	22.0%	No
1244	Koinonia Academy, The	Union	206	21.8%	No
0904	Netherlands Reformed Christian	Morris	177	21.5%	No
1053	Mary Help Of Christians Academy	Passaic	159	21.4%	No
0969	Tashbar Of Lakewood	Ocean	658	21.3%	No
1064	Yeshiva Ktana Of Passaic Boys	Passaic	997	21.2%	No
1364	Bnos Esther Malka	Ocean	360	21.1%	No
0621	Reenas Bais Yaakov	Middlesex	105	21.0%	No
1063	Yeshiva Ktanagirls	Passaic	1046	20.7%	No
0652	Assumption Catholic School	Middlesex	99	20.2%	No
0479	Saint Nicholas School	Hudson	160	20.0%	No
1054	Bais Yaakov H S For Girls	Passaic	339	19.5%	No
0429	Guardian Angels Regional School	Gloucester	116	19.0%	No
0596	Saint Thomas Aquinas High School	Middlesex	618	17.8%	No
0292	Cape Trinity Catholic School	Cape May	199	17.6%	No
0866	Fm Kirby Childrens Center	Morris	84	16.7%	No
0972	Yeshiva Tifereth Torah	Ocean	474	16.7%	No
1326	Mesivta Nezer Hatorah	Ocean	116	16.4%	No
0396	Good Shepherd Academy	Essex	228	14.9%	No
0452	Hudson School, The	Hudson	187	13.9%	No
0403	Our Lady Of Sorrows School	Essex	142	13.4%	No
0092	Queen Of Peace Elementary	Bergen	165	13.3%	No
0734	Voyagers' Community School	Monmouth	53	13.2%	No
0654	Annoor Academy	Middlesex	377	12.7%	No
0247	Gloucester Catholic High School	Camden	425	12.7%	No
2059	Yeshivas Ohr Hachinuch	Ocean	17	11.8%	No
1821	Meoros Bais Yaakov/Meoros Rochel Leah	Ocean	214	11.2%	No
0194	Our Lady Of Perpetual Help	Burlington	126	11.1%	No
0386	Ironbound Catholic Academy	Essex	155	11.0%	No
0595	Rabbi Jacob Joseph School	Middlesex	96	10.4%	No
0008	Atlantic Christian School	Atlantic	378	10.1%	No
1225	Jewish Education Center	Union	717	10.0%	No
1852	Yeshiva Bais Hachinuch	Ocean	86	9.3%	No
1259	Union Catholic Regional H S	Union	740	9.2%	No
0272	Saint Teresa Regional School	Camden	141	8.5%	No
1058	Ybh Of Passaic Hillel	Passaic	635	8.5%	No
0416	Saint Michael The Archangel Regional	Gloucester	155	8.4%	No
1193	Tranquility Adventist	Sussex	12	8.3%	No
0456	Mustard Seed School	Hudson	216	7.9%	No
0667	Saint Stanislaus Kostka	Middlesex	132	7.6%	No
0449	All Saints Catholic Academy	Hudson	336	7.1%	No
0072	Immaculate Conception H S	Bergen	146	6.8%	No
0427	Saint Mary School	Gloucester	418	6.7%	No
0119	Ben Porat Yosef	Bergen	370	6.5%	No
0903	Holy Spirit School	Morris	170	6.5%	No
1089	Immaculate Heart Of Mary	Passaic	124	6.5%	No
0015	Assumption Regional Catholic School	Atlantic	332	6.3%	No
0007	Saint Marys Regional	Atlantic	228	6.1%	No



0597	Wardlaw - Hartridge School, The	Middlesex	455	5.9%	No
0476	Saint Elizabeth'S School	Hudson	17	5.9%	No
0018	Saint Vincent Depaul School	Atlantic	141	5.7%	No
0255	Saint Rose Of Lima School	Camden	294	5.4%	No
0278	Kellman Brown Academy	Camden	94	5.3%	No
0641	Calvary Christian School	Middlesex	284	4.9%	No
0692	Saint James School	Middlesex	182	4.4%	No
0196	Moorestown Friends School	Burlington	653	4.3%	No
0004	Saint Augustine Prep	Atlantic	621	4.2%	No
0105	Frisch School, The	Bergen	860	4.2%	No
0553	Princeton Day School	Mercer	933	3.6%	No
1269	Oak Knoll School Of The Holy Child	Union	502	3.6%	No
1021	Saint Mary Academy	Ocean	141	3.5%	No
0672	Noor-Ul-Iman School	Middlesex	470	3.4%	No
1025	Saint Joseph School	Ocean	524	3.1%	No
0253	Our Lady Of Hope Regional School	Camden	359	3.1%	No
0453	All Saints Episcopal Day School	Hudson	188	2.7%	No
0136	Yeshiva Of North Jersey	Bergen	956	2.6%	No
1282	Holy Trinity	Union	224	2.2%	No
0327	Saint Catherine Of Siena School	Essex	186	2.2%	No
1022	Donovan Catholic	Ocean	749	2.0%	No
0164	Immaculate Heart Academy	Bergen	682	1.5%	No
0469	Our Lady Of Czestochowa	Hudson	390	1.3%	No
0625	Saint Francis Cathedral School	Middlesex	411	1.2%	No
0673	Saint Augustine School	Middlesex	332	1.2%	No
0722	Saint John Vianney High School	Monmouth	838	1.1%	No
0257	Christ The King Regional School	Camden	318	0.9%	No
0724	Saint Benedict School	Monmouth	367	0.8%	No
0407	Seton Hall Prep	Essex	964	0.4%	No
0532	Saint Gregory The Great Academy	Mercer	404	0.2%	No
0017	Champion Baptist Academy	Atlantic	39	0.0%	No
0016	Highland Academy	Atlantic	42	0.0%	No
0001	Holy Spirit High School	Atlantic	354	0.0%	No
0022	Life Mission Training Center	Atlantic	6	0.0%	No
2035	Life Point Academy	Atlantic	10	0.0%	No
0014	Pilgrim Academy	Atlantic	279	0.0%	No
0021	Saint Joseph Academy	Atlantic	203	0.0%	No
0024	Saint Joseph Regional School	Atlantic	344	0.0%	No
0038	Ability School Inc	Bergen	32	0.0%	No
0049	Academy Of Our Lady Of Grace	Bergen	334	0.0%	No
0141	Academy At Saint Mary, The	Bergen	130	0.0%	No
2001	Academy of Greatness & Excellence	Bergen	248	0.0%	No
1766	Academy Of Greatness And Excellence	Bergen	172	0.0%	No
0032	Academy Of Holy Angels	Bergen	493	0.0%	No
0058	Academy Of Our Lady	Bergen	226	0.0%	No
0158	Academy Of Our Lady Of Mount Carmel	Bergen	206	0.0%	No
0124	Academy Of Saint Paul	Bergen	213	0.0%	No
1711	Academy Of Saut Ul Furqan	Bergen	38	0.0%	No
0053	Academy Of The Most Blessed Sacrament	Bergen	85	0.0%	No
2073	Acton Academy of Bergen County, Inc.	Bergen	14	0.0%	No
1391	Apple Montessori School of Cliffside Park	Bergen	5	0.0%	No
0033	Apple Montessori School Of Edgewater	Bergen	24	0.0%	No
0035	Assumption Early Childhood Center	Bergen	2	0.0%	No
0101	Bergen Catholic High School	Bergen	663	0.0%	No
0061	Bergen County Christian Academy	Bergen	103	0.0%	No
0051	Christ The Teacher School	Bergen	173	0.0%	No
8358	Community Elementary School	Bergen	12	0.0%	No
0065	Corpus Christi	Bergen	283	0.0%	No

0123	Don Bosco High School	Bergen	784	0.0%	No
0037	Dwight-Englewood School	Bergen	985	0.0%	No
0079	Eastern Christian Elem	Bergen	175	0.0%	No
0167	Eastern Christian Middle School	Bergen	239	0.0%	No
8242	Educational Partnership For Instructing Children	Bergen	1	0.0%	No
0039	Elisabeth Morrow School, The	Bergen	396	0.0%	No
0041	First Presbyterian Preschool & Kindergarten	Bergen	12	0.0%	No
0084	French American Academy	Bergen	61	0.0%	No
0098	Gerrard Berman Day School Solomon Schechter Of No J	Bergen	92	0.0%	No
1756	Heichal Hatorah	Bergen	150	0.0%	No
0085	Hovnanian School	Bergen	93	0.0%	No
2003	IDEA School, The	Bergen	43	0.0%	No
8259	Institute For Educational Achievement	Bergen	1	0.0%	No
0043	Japanese Children'S Society	Bergen	124	0.0%	No
0095	Kradle 2 Kindergarten	Bergen	13	0.0%	No
0156	Lubavitch On The Palisades	Bergen	159	0.0%	No
0149	Ma'Ayanot Yeshiva High School	Bergen	343	0.0%	No
0042	Moriah School	Bergen	496	0.0%	No
1381	Naaleh High School for Girls	Bergen	74	0.0%	No
1944	New Beginnings At Grace Lutheran	Bergen	1	0.0%	No
0096	New Jersey Japanese School, The	Bergen	53	0.0%	No
1351	New World Montessori School	Bergen	6	0.0%	No
0103	Notre Dame Academy	Bergen	327	0.0%	No
0122	Our Lady Of Mercy Academy	Bergen	197	0.0%	No
1769	Primoris Academy	Bergen	93	0.0%	No
0074	Sacred Heart School	Bergen	275	0.0%	No
0146	Saddle River Day	Bergen	303	0.0%	No
0047	Saint Anne School	Bergen	95	0.0%	No
0166	Saint Elizabeth School	Bergen	173	0.0%	No
0067	Saint John'S Academy	Bergen	196	0.0%	No
0083	Saint Joseph Regional	Bergen	508	0.0%	No
0087	Saint Joseph School	Bergen	83	0.0%	No
0102	Saint Joseph School	Bergen	56	0.0%	No
0034	Saint Leo School	Bergen	172	0.0%	No
0138	Saint Mary High School	Bergen	205	0.0%	No
0135	Saint Peter Academy	Bergen	141	0.0%	No
0089	Solomon Schechter Day School Of Bergen Co	Bergen	363	0.0%	No
0148	Torah Academy	Bergen	327	0.0%	No
0161	Village School , Inc., The	Bergen	161	0.0%	No
0114	Visitation Academy	Bergen	195	0.0%	No
0155	Wilbert Mays Seventh Day Advent School	Bergen	28	0.0%	No
0117	Yavneh Academy	Bergen	750	0.0%	No
0036	Yeshiva Ohr Simcha Englewood	Bergen	41	0.0%	No
1349	Yeshivat He'Atid	Bergen	470	0.0%	No
0121	Yeshivat Noam School	Bergen	746	0.0%	No
0078	Young World Day School	Bergen	20	0.0%	No
0171	Doane Academy	Burlington	229	0.0%	No
0207	Goddard School Of Mt. Laurel, The	Burlington	8	0.0%	No
0178	Holy Cross Preparatory Academy	Burlington	246	0.0%	No
0212	Islamic Academy Of Burlington County, Inc.	Burlington	119	0.0%	No
1934	Joyful Noise Christian School	Burlington	10	0.0%	No
0189	Life Center Academy	Burlington	203	0.0%	No
0187	Marlton Christian Academy Elementary	Burlington	79	0.0%	No
0175	Meadow View Junior Academy	Burlington	51	0.0%	No
0179	Montessori Academy Delran	Burlington	49	0.0%	No
0211	Orchard Friends School	Burlington	17	0.0%	No
0197	Our Lady Of Good Counsel	Burlington	241	0.0%	No
0201	Sacred Heart School	Burlington	127	0.0%	No

0176	Saint Charles Borromeo	Burlington	148	0.0%	No
0186	Saint Joan Of Arc School	Burlington	408	0.0%	No
0195	Saint Mary Of The Lakes	Burlington	219	0.0%	No
0173	Saint Paul School	Burlington	119	0.0%	No
0181	Timothy Christian Academy	Burlington	92	0.0%	No
0177	Westfield Friends School	Burlington	99	0.0%	No
0254	Baptist Regional School	Camden	116	0.0%	No
0276	Beth El Early Childhood Center	Camden	15	0.0%	No
0264	Bishop Eustace Preparatory School	Camden	455	0.0%	No
0227	Camden Catholic	Camden	696	0.0%	No
0244	Cherrywood Academy And Private Preschool	Camden	4	0.0%	No
0233	Congregation M'Kor Shalom	Camden	12	0.0%	No
0249	Erial Community Church Christian School	Camden	76	0.0%	No
1961	Eric B Jacobs Early Childhood Education Center	Camden	8	0.0%	No
0236	Foxman Torah Institute	Camden	65	0.0%	No
0245	Good Shepherd Regional School	Camden	108	0.0%	No
0258	Haddonfield Friends School	Camden	117	0.0%	No
0265	Jdt Christian Academy	Camden	8	0.0%	No
0229	Jewish Community Center	Camden	31	0.0%	No
0232	Kings Christian School, The	Camden	277	0.0%	No
0277	Naudain Academy	Camden	12	0.0%	No
0218	Our Lady Of Mt Carmel	Camden	136	0.0%	No
0256	Paul Vi High School	Camden	1006	0.0%	No
0231	Politz Day School	Camden	143	0.0%	No
0238	Resurrection Regional School	Camden	275	0.0%	No
0284	South Jersey Christian Academy	Camden	88	0.0%	No
0237	St. Andrew S Nursery School & Kindergarten	Camden	12	0.0%	No
0281	Tomorrows Hope	Camden	10	0.0%	No
1875	Trinity Preparatory School, Inc.	Camden	78	0.0%	No
0279	Virtua Child Development Center	Camden	2	0.0%	No
0287	Cape Christian Academy	Cape May	48	0.0%	No
0293	Westminster Christian Academy	Cape May	97	0.0%	No
0296	Bridgeton Christian School	Cumberland	29	0.0%	No
0302	Cumberland Christian School	Cumberland	203	0.0%	No
0306	Ellison School	Cumberland	53	0.0%	No
0299	Woodland Country Day School	Cumberland	91	0.0%	No
0397	Abundant Life Academy	Essex	391	0.0%	No
0371	Alif Muhammad'S Nia School	Essex	117	0.0%	No
0352	Aquinas Academy	Essex	168	0.0%	No
0353	B'Nai Jeshurun Early Childhood Cnt	Essex	16	0.0%	No
0354	Far Brook School	Essex	187	0.0%	No
0414	Golda Och Academy - Lower School	Essex	218	0.0%	No
0413	Golda Och Academy-Upper School	Essex	247	0.0%	No
0344	Good Shepherd Academy	Essex	119	0.0%	No
0348	Joseph Kushner Hebrew Academy, Inc	Essex	678	0.0%	No
0360	Lacordaire Academy	Essex	225	0.0%	No
2042	Maarif School	Essex	134	0.0%	No
0363	Montclair Cooperative School	Essex	121	0.0%	No
0361	Montclair Kimberley Academy	Essex	1013	0.0%	No
0324	Mt. St. Dominic Academy	Essex	250	0.0%	No
0346	Newark Academy	Essex	615	0.0%	No
0406	Our Lady Of The Lake	Essex	160	0.0%	No
0409	Playhouse	Essex	6	0.0%	No
0321	Rainbow Montessori School Bloomfield	Essex	2	0.0%	No
0364	Saint Cassian School	Essex	223	0.0%	No
0387	Saint Francis Xavier School	Essex	135	0.0%	No
0356	Saint Rose Of Lima Academy	Essex	132	0.0%	No
0357	Saint Stephen S Preschool	Essex	1	0.0%	No

0322	Saint Thomas Apostle	Essex	146	0.0%	No
0326	Trinity Academy	Essex	106	0.0%	No
0358	Winston School, The	Essex	104	0.0%	No
0422	Ambassador Christian Academy	Gloucester	63	0.0%	No
0424	Friends School	Gloucester	119	0.0%	No
0425	Gloucester Co Christian School	Gloucester	285	0.0%	No
0419	Holy Angels Catholic School	Gloucester	133	0.0%	No
0421	Our Lady Of Mercy Academy	Gloucester	182	0.0%	No
0444	Saint Margaret School	Gloucester	408	0.0%	No
0466	Al-Ghazaly School	Hudson	14	0.0%	No
0448	Beacon Christian Academy	Hudson	96	0.0%	No
0457	First Christian Pentecostal Acad	Hudson	62	0.0%	No
1898	Hamilton Park Montessori School	Hudson	49	0.0%	No
2053	Hamilton Park Montessori School	Hudson	135	0.0%	No
0454	Hoboken Catholic Academy	Hudson	272	0.0%	No
1979	Marwah Academy	Hudson	22	0.0%	No
0463	Saint Dominic Academy	Hudson	209	0.0%	No
0494	Saint Francis Academy	Hudson	253	0.0%	No
0465	Saint Peters Prep	Hudson	892	0.0%	No
0455	Stevens Cooperative School	Hudson	185	0.0%	No
0477	Stevens Cooperative School	Hudson	197	0.0%	No
1843	The Full Will Of God Christian Academy	Hudson	2	0.0%	No
0497	Acorn Montessori School	Hunterdon	32	0.0%	No
0509	Crossroads Christian Academy	Hunterdon	98	0.0%	No
0503	Hope Christian Academy	Hunterdon	1	0.0%	No
0499	Immaculate Conception School	Hunterdon	205	0.0%	No
1299	Secret Garden Montessori	Hunterdon	3	0.0%	No
0548	Chapin School	Mercer	215	0.0%	No
0528	Faith Christian Academy	Mercer	165	0.0%	No
0559	French American School Of Princeton	Mercer	155	0.0%	No
0556	Hun School Of Princeton, The	Mercer	667	0.0%	No
1301	Laurel School Of Princeton, The	Mercer	41	0.0%	No
0546	Lawrenceville School, The	Mercer	816	0.0%	No
0561	Lewis School	Mercer	84	0.0%	No
8281	Newgrange School	Mercer	7	0.0%	No
0547	Notre Dame High School	Mercer	923	0.0%	No
1986	Omni World Academy	Mercer	1	0.0%	No
0531	Our Lady Of Sorrows School	Mercer	161	0.0%	No
0518	Peddie School	Mercer	544	0.0%	No
0542	Pennington Montessori School	Mercer	8	0.0%	No
0537	Pennington School, The	Mercer	534	0.0%	No
0562	Princeton Academy Of The Sacred Heart	Mercer	181	0.0%	No
0565	Princeton Friends School	Mercer	101	0.0%	No
0564	Princeton Jr School	Mercer	59	0.0%	No
0552	Saint Ann School	Mercer	208	0.0%	No
0566	Saint Paul Catholic School	Mercer	263	0.0%	No
0534	Saint Raphael School	Mercer	160	0.0%	No
0554	Stuart Country Day School	Mercer	360	0.0%	No
0523	Villa Victoria Academy	Mercer	98	0.0%	No
0571	Wilberforce School, The	Mercer	223	0.0%	No
0676	Alminhaal Academy	Middlesex	33	0.0%	No
0639	Baytul-Iman Academy	Middlesex	1	0.0%	No
1717	Busy Little Hands	Middlesex	4	0.0%	No
1372	Edgar Early Learning Center	Middlesex	11	0.0%	No
0675	Holy Savior Academy	Middlesex	141	0.0%	No
0681	Immaculate Conception School	Middlesex	132	0.0%	No
0604	John Kenney Childcare Center	Middlesex	14	0.0%	No
0601	Keith Wold Johnson Child Center	Middlesex	10	0.0%	No

0624	Metuchen Christian Academy	Middlesex	157	0.0%	No
0666	Our Lady Of Victories	Middlesex	105	0.0%	No
1854	Pillars Preparatory Academy	Middlesex	288	0.0%	No
0607	Rabbi Pesach Raymon Yeshiva	Middlesex	235	0.0%	No
0648	Saint Ambrose School	Middlesex	127	0.0%	No
0591	Saint Bartholomew School	Middlesex	310	0.0%	No
0615	Saint Helena School	Middlesex	190	0.0%	No
0693	Saint John Vianney School	Middlesex	269	0.0%	No
0622	Saint Joseph High School	Middlesex	507	0.0%	No
0581	Saint Joseph School	Middlesex	124	0.0%	No
0612	Saint Matthew School	Middlesex	105	0.0%	No
0647	Saint Thomas The Apostle	Middlesex	362	0.0%	No
0657	Timothy Christian School	Middlesex	330	0.0%	No
0594	Unitarian Society Montessori	Middlesex	3	0.0%	No
1994	Yeshiva Gedolah Of Carteret, Inc.	Middlesex	39	0.0%	No
0638	Yeshiva Tiferes Naftoli Of Central Nj	Middlesex	22	0.0%	No
0608	Yeshivat Netivot Montessori	Middlesex	87	0.0%	No
0718	Am2Pm Childcare Learning Center	Monmouth	18	0.0%	No
1343	Baytul-Iman Academy	Monmouth	129	0.0%	No
2086	Bnot Shirah of Deal	Monmouth	7	0.0%	No
0769	Christian Brothers Academy	Monmouth	876	0.0%	No
0790	Hillel High School	Monmouth	205	0.0%	No
0791	Hillel Yeshiva Of The Shore Area	Monmouth	516	0.0%	No
0802	Holy Cross School	Monmouth	206	0.0%	No
0789	Ilan High School	Monmouth	158	0.0%	No
0765	Jersey Shore Free School	Monmouth	25	0.0%	No
0741	Ma'Or Yeshiva High School For Boys	Monmouth	32	0.0%	No
0733	Mother Seton Academy	Monmouth	189	0.0%	No
0723	New School Of Monmouth County	Monmouth	33	0.0%	No
0815	Nj United Christian Academy	Monmouth	57	0.0%	No
0775	Oak Hill Academy	Monmouth	258	0.0%	No
0811	Ranney School	Monmouth	611	0.0%	No
0796	Red Bank Catholic High School	Monmouth	715	0.0%	No
0803	Rumson Country Day School, The	Monmouth	304	0.0%	No
0805	Saint Catharine School	Monmouth	287	0.0%	No
0798	Saint James Grammar School	Monmouth	303	0.0%	No
0831	Saint Jerome School	Monmouth	170	0.0%	No
0780	Saint Leo The Great School	Monmouth	533	0.0%	No
0781	Saint Mary School	Monmouth	330	0.0%	No
0702	Saint Rose Grammar School	Monmouth	288	0.0%	No
0713	Saint Rose Of Lima School	Monmouth	201	0.0%	No
0706	Sead	Monmouth	2	0.0%	No
0701	St. Rose High School	Monmouth	411	0.0%	No
0766	The Hebrew Academy	Monmouth	129	0.0%	No
2097	The Lincroft Center for Children	Monmouth	6	0.0%	No
0799	Tower Hill School	Monmouth	8	0.0%	No
1359	Trinity Hall	Monmouth	299	0.0%	No
0738	Vincent S Mastro Montessori Academy	Monmouth	36	0.0%	No
0735	Yeshivas Emek Hatorah	Monmouth	106	0.0%	No
0874	Academy Of Saint Elizabeth	Morris	192	0.0%	No
0897	All Saints Academy	Morris	191	0.0%	No
0834	Alphabetland / Amer Islamic Academy	Morris	8	0.0%	No
0914	American Christian School	Morris	90	0.0%	No
1977	American Christian School (A)	Morris	133	0.0%	No
0861	Arrow Academy	Morris	75	0.0%	No
0882	Assumption School	Morris	399	0.0%	No
0913	Chabad Early Learning Center	Morris	5	0.0%	No
0837	Chatham Day School	Morris	108	0.0%	No

0863	Craig High School, The	Morris	43	0.0%	No
0888	Craig School	Morris	81	0.0%	No
0875	Delbarton School	Morris	609	0.0%	No
0912	Divine Mercy Academy	Morris	198	0.0%	No
8239	Eclc Of New Jersey, Chatham Campus	Morris	1	0.0%	No
0843	Gillst Bernards School	Morris	611	0.0%	No
0907	Gottesman Rtw Academy	Morris	124	0.0%	No
0853	Holy Family School	Morris	14	0.0%	No
1941	Kolbe Immaculata School	Morris	38	0.0%	No
0901	Long Hill Montessori School Llc	Morris	12	0.0%	No
0865	Madison Montessori	Morris	11	0.0%	No
0848	Morris Catholic High School	Morris	429	0.0%	No
0877	Morristown Beard School	Morris	597	0.0%	No
0832	Our Lady Of Mt Carmel	Morris	123	0.0%	No
0886	Peck School, The	Morris	345	0.0%	No
1712	Red Oaks Middle School, The	Morris	55	0.0%	No
0884	Red Oaks School, The	Morris	77	0.0%	No
1837	Rose City Montessori /Db/ Rainbow Montessori School Of Ma	Morris	10	0.0%	No
0896	Saint Elizabeth Nursery And Montessori School, Inc.	Morris	131	0.0%	No
0841	Saint Patrick School	Morris	178	0.0%	No
0919	Saint Therese School	Morris	148	0.0%	No
0867	Saint Vincent Martyr School	Morris	372	0.0%	No
0873	Trinity Christian School	Morris	174	0.0%	No
1826	Villa Walsh Academy	Morris	214	0.0%	No
0846	Westmont Montessori School	Morris	9	0.0%	No
1795	Winston Preparatory School	Morris	82	0.0%	No
0942	Calvary Academy	Ocean	213	0.0%	No
2049	Chedvas Bais Yaakov High School	Ocean	117	0.0%	No
1012	Derech Hatorah Of Lakewood	Ocean	12	0.0%	No
1019	Lighthouse Christian Academy	Ocean	32	0.0%	No
1846	Mesivta Ahavas Hatorah D'Lakewood	Ocean	101	0.0%	No
2078	Mesivta Tiferes Tzvi	Ocean	12	0.0%	No
1889	Ocean County Christian Academy	Ocean	134	0.0%	No
0924	Saint Dominic School	Ocean	393	0.0%	No
1018	Saint Peter School	Ocean	170	0.0%	No
1355	Shiras Chaim	Ocean	407	0.0%	No
1332	Yeshiva Chemdas Hatorah	Ocean	73	0.0%	No
0977	Yeshiva Nachlei Torah	Ocean	389	0.0%	No
0993	Yeshiva Tiferes Chaim	Ocean	59	0.0%	No
1853	Yeshiva Toras Yisroel Inc	Ocean	93	0.0%	No
1932	Yeshivas Lekach Tov Inc.	Ocean	51	0.0%	No
1077	Alhikmah Elementary (I.E.F)	Passaic	231	0.0%	No
1057	Clifton Cheder	Passaic	153	0.0%	No
1055	Collegiate School	Passaic	28	0.0%	No
1071	Dawn Treader Christian School	Passaic	72	0.0%	No
1085	De Paul Catholic High School	Passaic	461	0.0%	No
1052	Eastern Christian High School	Passaic	321	0.0%	No
1049	Hawthorne Christian Academy	Passaic	359	0.0%	No
0147	Ief-Al-Ghazaly Jr/Sr High School	Passaic	360	0.0%	No
1035	Jina Child Care Center	Passaic	6	0.0%	No
1039	Mesivta Of Clifton	Passaic	35	0.0%	No
1369	Mesivta Of North Jersey	Passaic	43	0.0%	No
1056	Mesivta Tiferes Rav Zvi Aryeh Zemel	Passaic	140	0.0%	No
1041	New Hope School	Passaic	48	0.0%	No
1047	Pioneer Academy	Passaic	301	0.0%	No
1036	Rainbow Montessori School Clifton	Passaic	74	0.0%	No
1051	Saint Anthony School	Passaic	196	0.0%	No
1076	Saint Mary School	Passaic	182	0.0%	No

1045	Saint Philip Preparatory School	Passaic	384	0.0%	No
1102	Salem County Christian Academy	Salem	82	0.0%	No
1112	Albrook School, The	Somerset	63	0.0%	No
1128	Blaustein Early Childhood	Somerset	6	0.0%	No
8217	Center School	Somerset	2	0.0%	No
1131	Children'S Corner Of Bumc	Somerset	23	0.0%	No
1148	Elite Preparatory Academy	Somerset	83	0.0%	No
1179	Far Hills Country Day School	Somerset	250	0.0%	No
1184	Immaculata High School	Somerset	439	0.0%	No
1185	Immaculate Conception	Somerset	307	0.0%	No
1142	Little Friends Of Jesus Nursery School	Somerset	12	0.0%	No
1189	Mount Saint Mary Academy	Somerset	298	0.0%	No
1107	Pingry School, The	Somerset	1136	0.0%	No
1143	Preschool Pl & Kgn At Temple Sholom	Somerset	20	0.0%	No
1172	Princeton Montessori School	Somerset	82	0.0%	No
1104	Purnell School, The	Somerset	47	0.0%	No
1136	Raritan Valley Montessori Acd	Somerset	32	0.0%	No
1146	Rutgers Preparatory	Somerset	591	0.0%	No
1138	Saint Ann School	Somerset	77	0.0%	No
1115	Saint James School	Somerset	168	0.0%	No
1155	Saint Matthias School	Somerset	319	0.0%	No
1182	School Of Saint Elizabeth	Somerset	138	0.0%	No
1153	Somerset Bible Baptist Christian Ac	Somerset	79	0.0%	No
8301	Somerset Hills Learning Institute	Somerset	1	0.0%	No
1173	Waldorf School Of Princeton	Somerset	84	0.0%	No
1812	Willow School, The	Somerset	94	0.0%	No
0567	Yinghua International School	Somerset	65	0.0%	No
1203	Hilltop Country Day School	Sussex	67	0.0%	No
1195	Northwest Christian School	Sussex	107	0.0%	No
1202	Pope John Xxiii High School	Sussex	668	0.0%	No
1201	Pope John Xxiii Middle School	Sussex	244	0.0%	No
1206	Rev George A. Brown Memorial	Sussex	263	0.0%	No
1211	Sussex Christian School	Sussex	65	0.0%	No
1207	Veritas Christian Academy	Sussex	50	0.0%	No
1242	Academy Of Our Lady Of Peace, The	Union	117	0.0%	No
1224	Benedictine Academy	Union	126	0.0%	No
1272	Central Presb Church Nur & Kng Sco	Union	20	0.0%	No
1261	Christopher Academy	Union	2	0.0%	No
1281	Christopher Academy Montessori	Union	17	0.0%	No
1929	Compass School House	Union	15	0.0%	No
2037	Conerstone School of Summit	Union	9	0.0%	No
1251	Ecyc, Inc. Education With Care For Young Children	Union	18	0.0%	No
1277	Holy Spirit School	Union	103	0.0%	No
1246	I Am'S Temple Christian Academy	Union	70	0.0%	No
1263	Jewish Comm Cntcntal Nj	Union	18	0.0%	No
1268	Kent Place School	Union	624	0.0%	No
1274	Learning Circle, The	Union	5	0.0%	No
1215	Mother Seton Regional H S	Union	197	0.0%	No
8378	Newmark High School, Inc.	Union	2	0.0%	No
1271	Oratory Catholic Prep	Union	387	0.0%	No
1229	Our Lady Of Guadalupe Academy	Union	122	0.0%	No
1366	Patrick School Inc. , The	Union	162	0.0%	No
1283	Presbyterian Nursery School & Kind.	Union	45	0.0%	No
1241	Saint Andrew'S Preschool And Kindergarten	Union	5	0.0%	No
1262	Saint Bartholomew Academy	Union	190	0.0%	No
1231	Saint Genevieve School	Union	100	0.0%	No
1266	Saint James The Apostle School	Union	124	0.0%	No
1218	Saint John The Apostle School	Union	342	0.0%	No

1223	Saint Michael School	Union	226	0.0%	No
1278	Saint Michael School	Union	319	0.0%	No
1286	Saint Paul'S Day School	Union	45	0.0%	No
1273	Saint Teresa Early Childhood Center	Union	17	0.0%	No
1237	Saint Theresa School	Union	136	0.0%	No
1265	Scotch Plains Baptist Christian Day School	Union	6	0.0%	No
1239	Sinai Christian Academy	Union	98	0.0%	No
1892	Wesley Hall School For Early Childhood Kindergarten	Union	10	0.0%	No
1287	Westfield Day Care Center	Union	19	0.0%	No
1722	Westfield Y Preschool	Union	20	0.0%	No
1294	Saints Philip & James School	Warren	138	0.0%	No
8305	Stepping Stone School	Warren	3	0.0%	No

End of worksheet

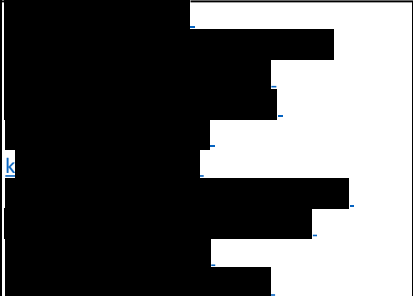



**ARP EANS Approved Nonpublic Schools**

County	School name	School code	Tot Enroll
BERGEN	Waldwick Seventh Day Adventist	0162	94
BERGEN	Community High School	8311	4
CAMDEN	Camden Forward School, The	0219	109
CAMDEN	Saint Peter School	0262	217
CUMBERLAND	Bishop Schad Regional School	0308	126
CUMBERLAND	Vine Haven Adventist School	0309	45
ESSEX	Saint Peter School	0312	124
ESSEX	Madrasatu Ahlis Sunnah	0329	169
ESSEX	Saint Joseph School	0335	206
ESSEX	Saint Michael School	0391	275
HUDSON	Yeshiva Gedolah Of Bayonne	0447	34
HUDSON	Hudson Catholic Regional HS	0459	497
HUDSON	Sacred Heart School	0472	181
HUDSON	Saint Aloysius Elementary Academy	0473	201
HUDSON	Saint Joseph School	0478	172
HUDSON	Kearny Christian Academy	0485	147
HUDSON	Learning Institute Of Union City, Inc.	0489	149
HUDSON	Academy Of St. Joseph Of The Palisades	0496	196
MERCER	Trenton Catholic Academy	0533	535
MERCER	Islamic School Of Trenton	0569	27
MIDDLESEX	Perth Amboy Catholic School	0651	173
MIDDLESEX	Lake Nelson Adventist Academy	0656	239
MIDDLESEX	Yeshiva Shaarei Tzion Girls Div	0662	232
MIDDLESEX	Yeshiva Shaarei Tzion Boys Div	0663	185
MONMOUTH	Sisters Academy Of New Jersey	0696	43
MORRIS	Magic Kingdom Day Nursery And Kindergarten	0854	25
MORRIS	Cheder Lubavitch	0883	178
OCEAN	Bnos Melech	0933	1381
OCEAN	Yeshiva Birchas Chaim	0935	132
OCEAN	Bais Yaakov H S Of Lakewood	0937	623
OCEAN	Tehilas Chaya Sara	0938	300
OCEAN	Bais Shaindel H S Girls	0947	858

OCEAN	Bnos Devorah	0948	930
OCEAN	Bais Tova Inc.	0949	1313
OCEAN	Oros Bais Yakov	0951	556
OCEAN	Bnos Yaakov Elementary	0952	934
OCEAN	Bnos Orchos Chaim	0953	485
OCEAN	Bais Faiga School For Girls	0955	2335
OCEAN	Bais Rivka Rochel School	0956	1254
OCEAN	Bais Reuven Kamenitz	0957	399
OCEAN	Chinuch L'Banos T/A Tiferes Chaya	0959	316
OCEAN	Cheder Bnei Torah	0961	393
OCEAN	Lakewood Cheder School	0965	2255
OCEAN	Tiferes Bais Yaakov	0971	759
OCEAN	Talmud Torah Bais Avrohom	0974	748
OCEAN	Yeshiva K'Tana	0976	729
OCEAN	United Talmudical Academy	0981	211
OCEAN	Yeshiva Shaarei Orah	0984	134
OCEAN	Yeshiva Yesodei Hatorah/Cheder Bais Yisroel	0991	107
OCEAN	Bnos Bracha	0999	505
OCEAN	Yeshivas Ohr Hatorah	1004	777
OCEAN	Yeshiva Toras Aron	1009	941
OCEAN	Zecher Yochanan	1015	350
OCEAN	Talmud Torah Darchei Avoseinu	1307	219
OCEAN	Yeshiva Ohr Yehuda	1308	356
OCEAN	Shiras Devorah	1311	564
OCEAN	Talmud Torah Toldos Yakov Yosef	1721	188
OCEAN	Yeshivat Yagdil Torah	1726	196
OCEAN	Yeshivat Or Hachaim Of Lakewood	1734	147
OCEAN	Chein Bais Yaakov/Yeshiva Phillip Hirth Academy	1777	196
OCEAN	Mesivta Of Lakewood	1829	303
OCEAN	Bnos Tzippa	1838	97
OCEAN	Yeshiva Stolin Karlin	1851	128
OCEAN	Yeshiva Mesoras Hatorah	1855	90
OCEAN	Masores Bnos Yisroel, Inc.	1893	175
OCEAN	Cheder Eitz Chaim	1909	62

OCEAN	Ohr Avrohom Chaim	1963	150
OCEAN	Congregation Yeshiva Mkor Chaim	1964	82
OCEAN	Shalva High School	1983	24
OCEAN	Talmud Torah Yesodei Hatorah, Inc.	1988	63
OCEAN	Talmud Torah Toras Yisroel	2018	48
OCEAN	Bet Yaakov Oz Vehadar	2023	20
OCEAN	Nachlas Bais Yaakov Inc	2044	236
OCEAN	Bais Hachinuch L'Banos	2051	51
OCEAN	Neemas Bais Yaakov	2069	18
OCEAN	Yeshiva Ohl Hatorah	2082	18
PASSAIC	Saint Nicholas Ukrainian School	1062	92
PASSAIC	Compassion House Outreach Ministry Andchristian Education Center	1068	26
PASSAIC	Saint Gerard School	1074	160
PASSAIC	Academy Of St. James	1083	193
SOMERSET	Yeshiva Tiferes Boruch	1175	57
UNION	Roselle Catholic High School	1254	375
UNION	Saint Joseph The Carpenter School	1258	154
<b>end of worksheet</b>			

Provider websites:	Provider Contact		Provider Email	
<a href="#">Bergen County Special Services School District</a> <a href="#">Catapult Learning</a> <a href="#">Educational Services Commission of Morris County</a> <a href="#">Educational Services Commission of New Jersey</a> <a href="#">Essex Regional Educational Services Commission</a> <a href="#">Gloucester County Special Services School District (gcsssd.org)</a> <a href="#">Tender Touch Rehab Services</a> <a href="#">Tree of Knowledge Learning Academy (TOKLA)</a> <a href="#">Union County Educational Services Commission</a> <a href="#">Hunterdon Educational Services Commission</a>	Danielle Russo Diane Rymer Marci Spadafora Nacny Armbruster Jo Ann Karamus Karen D'Orazio Rikki Burton Faiga Gestetner Paul Palozzola Dennis Schiller	Angelo Vilardi       Eric Larson Corinne Steinmetz		

ARP EANS Allowable Uses Worksheet

Use this worksheet to plan your ARP EANS budget. Then use it to fill in the ARP EANS Needs Identification and Vendor Selection Survey, due by April 26, 2022.

ARP EANS Allowable Uses	Services/Assistance	Notes/Detail	Budget
Supplies to sanitize, disinfect, and clean school facilities	Portable sanitization sprayer		
	Cleaning and disinfection supplies		
	Vacuum with improved filters		
	Other		
<i>Supplies to sanitize, disinfect, and clean school facilities total:</i>			<i>\$0.00</i>
Personal Protective Equipment (PPE)	Gloves		
	Gowns		
	Face coverings		
	Other		
<i>Personal Protective Equipment (PPE) total:</i>			<i>\$0.00</i>
Improving ventilation systems, including windows or portable air purification systems	Portable air purification systems		
	Air filters		
	Repair or service existing windows		
	Repair or service existing HVAC unit(s)		
	Air purification (sterilization/irradiation)		
	Cleaning air ventilation/duct system		
Other			
<i>Improving ventilation systems, including windows or portable air purification systems total:</i>			<i>\$0.00</i>
Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases	Webinars/workshops to establish and maintain recommended safety protocols that promote behaviors to reduce the spread of infectious diseases		
	Consultation/Evaluation of processes/procedures		
	Other		
	<i>Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases total:</i>		
Physical barriers to facilitate social distancing	Plexiglass shields for desks, tables, counters, etc.		
	Temporary walls or room dividers (e.g., plastic sheeting/telescoping poles)		
	Other		
<i>Physical barriers to facilitate social distancing total:</i>			<i>\$0.00</i>
Other materials, supplies or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	No-touch hand sanitizer dispensers		
	No-touch or large open-top trash cans		
	No-touch paper towel dispensers		
	Product refills (e.g., sanitizer, paper towels, soap, etc.)		
	Portable sinks		
	Social distancing signage		
	Additional storage for cleaning supplies, PPE, etc.		
Other			
<i>Other materials, supplies or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety total:</i>			<i>\$0.00</i>
Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus	Testing kits		
	Health screening supplies (e.g., thermometers, etc.)		
	Surveillance services for monitoring virus spread		
	Testing services for contracted healthcare professional to administer COVID tests and develop/manage health and safety standards		
	Other		
<i>Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus total:</i>			<i>\$0.00</i>
Educational technology	Devices/Hardware for remote learning (e.g., Chromebooks, iPads, laptops)		
	Software for hybrid learning, video conferencing		
	Other relevant software (e.g., student information systems, learning management systems, school to family communication systems)		
	Other equipment (e.g., cameras, audio equipment, etc.)		
	Technology accessories (screen/case protectors, cords, chargers, external keyboards, protection plans)		
	Technology services for installation/repair not impacting infrastructure		
	Other		
	<i>Educational technology total:</i>		
Redeveloping instructional plans for remote or hybrid learning or to address learning loss	Services for redevelopment of instructional lessons for remote or hybrid learning		
	Other		
<i>Redeveloping instructional plans for remote or hybrid learning or to address learning loss total:</i>			<i>\$0.00</i>
Leasing sites or spaces to ensure social distancing			
<i>Leasing sites or spaces to ensure social distancing total:</i>			<i>\$0.00</i>
Reasonable transportation costs			
<i>Reasonable transportation costs total:</i>			<i>\$0.00</i>
Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Professional development for remote or hybrid learning		
	Professional development to address learning loss		
	Instructional or executive coaching (video or in-person) to assist staff in addressing student COVID impact		
	Support services for school home communication		
	Support services for summer school		
	Supplemental instruction (before/after, pull out)		
	Tutoring services (1:1 or small group)		
	Instructional aids		
	Family support services to help families assist students with instruction, counseling, emotional support		
	Student mental health/counseling		
	IT support services for technology training for remote/hybrid learning or addressing learning loss		
Other			
<i>Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss total:</i>			<i>\$0.00</i>

Overall Application Total: \$0.00

General activities <i>not allowed</i> under EANS	Capital Improvements/Projects - Construction, HVAC, Boiler Systems
	Faculty/Staff Salaries/Stipends
	Permanent Renovations
	Building New Gyms/Auditoriums
	Installing Bell Systems/Carpets
	School Buses/Vans
	General Operational Costs
	Touchless Faucets, Dryers, & Fountains
	Cleaning Services - Custodial Staff or vendor to perform

ARP EANS Allowable Uses Worksheet

Use this worksheet to plan your ARP EANS budget. Then use it to fill in the ARP EANS Needs Identification and Vendor Selection Survey, due by April 26, 2022.

ARP EANS Allowable Uses	Services/Assistance	Notes/Detail	Budget
Supplies to sanitize, disinfect, and clean school facilities	Portable sanitization sprayer		
	Cleaning and disinfection supplies		
	Vacuum with improved filters		
	Other		
<i>Supplies to sanitize, disinfect, and clean school facilities total:</i>			\$0.00
Personal Protective Equipment (PPE)	Gloves		
	Gowns		
	Face coverings		
	Other		
<i>Personal Protective Equipment (PPE) total:</i>			\$0.00
Improving ventilation systems, including windows or portable air purification systems	Portable air purification systems		
	Air filters		
	Repair or service existing windows		
	Repair or service existing HVAC unit(s)		
	Air purification (sterilization/irradiation)		
	Cleaning air ventilation/duct system		
<i>Improving ventilation systems, including windows or portable air purification systems total:</i>			\$0.00
Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases	Webinars/workshops to establish and maintain recommended safety protocols that promote behaviors to reduce the spread of infectious diseases		
	Consultation/Evaluation of processes/procedures		
	Other		
	<i>Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases total:</i>		
Physical barriers to facilitate social distancing	Plexiglass shields for desks, tables, counters, etc.		
	Temporary walls or room dividers (e.g., plastic sheeting/telescoping poles)		
	Other		
<i>Physical barriers to facilitate social distancing total:</i>			\$0.00
Other materials, supplies or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	No-touch hand sanitizer dispensers		
	No-touch or large open-top trash cans		
	No-touch paper towel dispensers		
	Product refills (e.g., sanitizer, paper towels, soap, etc.)		
	Portable sinks		
	Social distancing signage		
	Additional storage for cleaning supplies, PPE, etc.		
<i>Other materials, supplies or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety total:</i>			\$0.00
Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus	Testing kits		
	Health screening supplies (e.g., thermometers, etc.)		
	Surveillance services for monitoring virus spread		
	Testing services for contracted healthcare professional to administer COVID tests and develop/manage health and safety standards		
	Other		
<i>Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus total:</i>			\$0.00
Educational technology	Devices/Hardware for remote learning (e.g., Chromebooks, iPads, laptops)		
	Software for hybrid learning, video conferencing		
	Other relevant software (e.g., student information systems, learning management systems, school to family communication systems)		
	Other equipment (e.g., cameras, audio equipment, etc.)		
	Technology accessories (screen/case protectors, cords, chargers, external keyboards, protection plans)		
	Technology services for installation/repair not impacting infrastructure		
	Other		
	<i>Educational technology total:</i>		
Redeveloping instructional plans for remote or hybrid learning or to address learning loss	Services for redevelopment of instructional lessons for remote or hybrid learning		
	Other		
<i>Redeveloping instructional plans for remote or hybrid learning or to address learning loss total:</i>			\$0.00
Leasing sites or spaces to ensure social distancing			
<i>Leasing sites or spaces to ensure social distancing total:</i>			\$0.00
Reasonable transportation costs			
<i>Reasonable transportation costs total:</i>			\$0.00
Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Professional development for remote or hybrid learning		
	Professional development to address learning loss		
	Instructional or executive coaching (video or in-person) to assist staff in addressing student COVID impact		
	Support services for school home communication		
	Support services for summer school		
	Supplemental instruction (before/after, pull out)		
	Tutoring services (1:1 or small group)		
	Instructional aids		
	Family support services to help families assist students with instruction, counseling, emotional support		
	Student mental health/counseling		
	IT support services for technology training for remote/hybrid learning or addressing learning loss		
<i>Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss total:</i>			\$0.00

Overall Application Total: \$0.00

General activities <i>not allowed</i> under EANS	Capital Improvements/Projects - Construction, HVAC, Boiler Systems
	Faculty/Staff Salaries/Stipends
	Permanent Renovations
	Building New Gyms/Auditoriums
	Installing Bell Systems/Carpets
	School Buses/Vans
	General Operational Costs
	Touchless Faucets, Dryers, & Fountains
	Cleaning Services - Custodial Staff or vendor to perform

# **Frequently Asked Questions**

## **Emergency Assistance to Non-Public Schools (EANS) Program**

as authorized by the

## **Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act)**

and the

## **American Rescue Plan Act of 2021 (ARP Act)**



**U.S. Department of Education  
Washington, D.C. 20202**

**Updated September 17, 2021**

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# **Frequently Asked Questions**

## **Emergency Assistance to Non-Public Schools (EANS) Program**

### **PURPOSE OF THIS DOCUMENT**

The purpose of this document is to answer Frequently Asked Questions related to the Emergency Assistance to Non-Public Schools (EANS) program under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act), Pub. L. No. 116-260 (December 27, 2020) (CRRSA EANS) and the American Rescue Plan Act of 2021 (ARP Act), Pub. L. No. 117-2 (March 11, 2021) (ARP EANS). The ARP Act extends the EANS program authorized under section 312(d) of the CRRSA Act. Accordingly, with two exceptions, the requirements of ARP EANS are the same as those in section 312(d) of the CRRSA Act. The two exceptions are: (1) a State educational agency (SEA) may only provide services or assistance under ARP EANS to non-public schools that enroll a significant percentage of students from low-income families and are most impacted by COVID-19; and (2) an SEA may not use ARP EANS funds to provide reimbursements to any non-public school as authorized under section 312(d)(4)(M) of the CRRSA Act. The Department issued final requirements for the ARP EANS program that it posted on its website on July 9, 2021 and published in the *Federal Register* on July 13, 2021 (<https://www.federalregister.gov/documents/2021/07/13/2021-14862/american-rescue-plan-act-emergency-assistance-to-non-public-schools-program>.)

Under the EANS program, each Governor of the 50 States and the Commonwealth of Puerto Rico as well as the Mayor of the District of Columbia may apply to the Department for a formula grant for the purpose of providing emergency services or assistance to non-public schools in the wake of the Coronavirus Disease 2019 (COVID-19). Although a Governor applies for EANS funds, the statute requires that the SEA administer the program; consequently, in accepting an EANS award from the Department, a Governor automatically designates the SEA to administer the EANS program. The SEA will be the payee or fiscal agent in the Department's grants management system (G5) for purposes of accessing Federal funds. To ensure that this administrative structure results in effective implementation of the EANS program consistent with all statutory requirements, Governors must consult with their respective SEAs in providing the application assurances.

Because the CRRSA Act and ARP Act establish a separate EANS program for which eligible non-public schools may apply to an SEA to receive services or assistance, a local educational agency (LEA) is not required to provide equitable services to students and teachers in non-public schools under the CRRSA Elementary and Secondary School Emergency Relief Fund (ESSER II Fund), the Governor's Emergency Education Relief Fund (GEER II Fund), or the ARP Elementary and Secondary School Emergency Relief Fund (ARP ESSER Fund). However, equitable services requirements continue to apply to the ESSER I and GEER I programs under the Coronavirus Aid, Relief, and Economic Security Act (CARES) Act.

For the purpose of this guidance, the following terms apply:

- "EANS": The EANS program as authorized under both the CRRSA and ARP Acts.
- "CRRSA EANS": The EANS program as authorized under the CRRSA Act only.
- "ARP EANS": The EANS program as authorized under the ARP Act only.

The Department initially issued guidance on the CRRSA EANS program on January 15, 2021, which it updated on March 19, 2021. This document updates, and supersedes, that guidance and addresses changes to the EANS program under the ARP Act. The document is organized as follows:

- Information provided in sections A through G apply to both CRRSA EANS and ARP EANS, unless otherwise indicated.

- FAQs in sections A through G that apply only to CRRSA EANS are noted as “*CRRSA EANS ONLY*” preceding the question.
- Section H addresses requirements specific to ARP EANS.
- New questions under sections A through G added after the March 19, 2021, update are identified as “*New September 17, 2021*”.
- Questions with substantive changes or additions to the responses are identified as “*Updated September 17, 2021*”.

Other than statutory and regulatory requirements included in the document (such as those pursuant to the authorizing statute and other applicable laws and regulations), the contents of the guidance do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies. In addition, it does not create or confer any right for or on any person. The Department has determined that this document provides significant guidance under the Office of Management and Budget’s Final Bulletin for Agency Good Guidance Practices, 72 Fed. Reg. 3432 (Jan. 25, 2007).

The Department may provide additional or updated information, as necessary, on the Department’s website at:

<https://oese.ed.gov/offices/education-stabilization-fund/emergency-assistance-non-public-schools/> (CRRSA EANS) and <https://oese.ed.gov/offices/american-rescue-plan/american-rescue-plan-emergency-assistance-to-non-public-schools/> (ARP EANS).

If you have questions that are not answered in this document, please email [EANS@ed.gov](mailto:EANS@ed.gov) and include “CRRSA EANS” or “ARP EANS” in the subject line.

## **A. Program Purpose and Awards to Governors**

### **A-1. What is the purpose of the EANS program?**

The purpose of the EANS program is to provide services or assistance to eligible non-public schools to address educational disruptions caused by the COVID-19 emergency. By creating a separate reservation of funds for this purpose, Congress reiterated the need for non-public schools to participate in emergency education relief programs by establishing a separate program, rather than relying on the equitable services requirements that typically apply to elementary and secondary formula grant programs. Consequently, LEAs are not required to provide equitable services for funds received under the CRRSA Act or ARP Act, though equitable services requirements continue to apply to CARES Act programs.

The Department awards EANS funds by formula to each Governor who has an approved CRRSA EANS Certification and Agreement or ARP EANS application. By accepting an EANS award from the Department, a Governor designates the SEA to administer the program and access EANS funds from the Department's grants management system (G5). Governors and SEAs should consult expeditiously on the administration of EANS. To receive services or assistance, an eligible non-public school submits an application to the SEA at such time, in such manner, and accompanied by such information as the SEA may reasonably require to ensure expedited and timely provision of services or assistance.

### **A-2. How does the Department determine the amount of funding available for each State under the EANS program? (Updated September 17, 2021)**

Under the CRRSA Act, Congress provided \$2,750,000,000 for the CRRSA EANS program. Under the ARP Act, Congress provided \$2,750,000,000 for the ARP EANS program. The Department allocates EANS funds to a Governor<sup>1</sup> with an approved CRRSA EANS Certification and Agreement or ARP EANS application based on the State's relative share of children ages 5-17 who are from families at or below 185 percent of the poverty level and enrolled in non-public schools, as determined by the Department on the basis of non-public school enrollment data from the U.S. Census Bureau's American Community Survey Public Use Microdata Sample (PUMS), which can be accessed here: <https://www.census.gov/programs-surveys/acs/microdata.html>. The amount available to each State under the CRRSA EANS program is available at: [https://oese.ed.gov/files/2021/01/FINAL\\_GEERII\\_EANS-Methodology\\_Table\\_1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf). The amount available to each State under the ARP EANS program is available at [https://oese.ed.gov/files/2021/04/Final\\_ARP-EANS-Methodology-and-Table-3.16.21.pdf](https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf).

### **A-3. How does a Governor apply for a State's share of ARP EANS funds? (Updated September 17, 2021)**

To apply for a State's allocation for the ARP EANS program, a Governor must submit an application to the Department. It may be submitted immediately but no later than September 9, 2021. The application includes specific requests for information; programmatic, fiscal, and accountability assurances; and other assurances and certifications. The application is available at [https://oese.ed.gov/files/2021/07/ARP-EANS-Application-7.7.21\\_FINAL.pdf](https://oese.ed.gov/files/2021/07/ARP-EANS-Application-7.7.21_FINAL.pdf)

Note that because of the unique administrative structure of the EANS program, under which Governors apply for funding and SEAs are charged with administering the program, Governors must consult with their respective SEA in providing the ARP EANS application assurances, and the Chief State School

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<sup>1</sup> Governors of the Outlying Areas are not eligible to apply for EANS funds. For information on other funding opportunities to the Outlying Areas, please visit the Department's [Education Stabilization Fund to the Outlying Areas](#) website for more information.

Officer or the SEA's authorized representative must sign them in addition to the Governor or Governor's authorized representative. The Department further encourages Governors and SEAs to continue to engage in regular consultation throughout the administration of the EANS program.

**A-4. How long after submitting an ARP EANS application should a Governor anticipate receiving funds? (Updated September 17, 2021)**

By law, the Department must approve or deny an application within 15 days of receiving it and thus, the Department will make ARP EANS funds available as soon as possible after approval of the application. (See section 312(d)(2)(A)(ii) of the CRRSA Act). A list of States, the award amount, the award date, and a link to each State's Certification and Agreement for CRRSA EANS can be found here:

<https://oese.ed.gov/offices/education-stabilization-fund/emergency-assistance-non-public-schools/eans-awards/>; and similar information, when available, for ARP EANS will be posted at: <https://oese.ed.gov/offices/american-rescue-plan/american-rescue-plan-emergency-assistance-to-non-public-schools/>.

**B. Administration of the EANS Program/SEA Responsibilities**

**B-1. Who is responsible for administering the EANS program?**

The SEA in a State in which the Governor receives an EANS award is responsible for administering the EANS program. However, the Governor remains the grantee and is responsible for oversight, including ensuring that the SEA implements the program consistent with all relevant requirements. The statute requires Governors to consult with SEAs in carrying out this responsibility. (See section 312(d)(2)(B) of the CRRSA Act).

**B-2. What are an SEA's responsibilities for administering the EANS program? (Updated September 17, 2021)**

An SEA's responsibilities to administer the EANS program include the following:

- Distributing information about the EANS program promptly to non-public schools in the State.
- Creating an application with which any eligible non-public school in the State may apply for services or assistance.
- Ensuring that eligible non-public schools provide the information required by section 312(d)(3)(B) related to enrollment of students from low-income families and a description of the emergency services requested from the SEA.
- Making an application easily available to non-public schools in the State as soon as possible but no later than 30 days after receipt of the EANS funds.
- Approving/denying each non-public school application promptly but no later than 30 days after the SEA receives the application from a non-public school.
- Determining what services or assistance the SEA will provide directly or through LEAs, other public entities, or contractors to each non-public school, as informed by an approved application and consultation, as appropriate, with the non-public school or its representatives.
- Ensuring the control of funds for the services or assistance provided to a non-public school, and title to materials, equipment, and property purchased with EANS funds, are in a public agency and a public agency administers the funds, services, assistance, materials, equipment, and property.
- Ensuring that all services or assistance provided, including any materials, equipment, and any other items used to provide such services or assistance, are limited to secular, neutral, and non-ideological purposes.
- Obligating all EANS funds in an expedited and timely manner, to the extent practicable; however, obligating all EANS funds not later than six months after receiving the funds.

- Administering the EANS program in accordance with all applicable requirements.

**B-3. How might an SEA provide information to non-public schools in a timely manner? (Updated September 17, 2021)**

An SEA must distribute information about the EANS program promptly to non-public schools in the State, which would include information on topics such as how to access the application, data requirements, steps for completing the application, and relevant deadlines. In addition, the SEA should seek to distribute information widely, and in various formats (e.g., social media, email, SEA website, and regular mail). The SEA should emphasize that services are available to all eligible non-public schools, including those that may not have participated in any Federal education program in the past (See C-14 for additional criteria for CRRSA EANS and H-2 for ARP EANS eligibility). To assist with the dissemination of information, the SEA might engage with non-public school leaders in the State, such as State-level non-public school associations or State-level working groups. An SEA might also consult with its State ombudsman designated under the Elementary and Secondary Education Act of 1965 (ESEA), who has relationships with such organizations and non-public school officials in the State. State ombudsmen should also support the SEA’s dissemination of information to non-public schools in a timely manner.

**B-4. Must an SEA consult with representatives of non-public schools in the State regarding implementation of the EANS program?**

An SEA would benefit greatly from engaging in timely and meaningful consultation to assist it in establishing the parameters of the program, and it would be difficult to administer the program successfully without doing so. For example, representatives of non-public schools could provide relevant information on sources of poverty data available for non-public school children, criteria to determine those schools most impacted by COVID-19, and services that may best serve their students and teachers. However, there is no statutory requirement that an SEA consult with representatives of non-public schools regarding implementation of the EANS program.

**B-5. Does an SEA automatically have access to its State’s EANS funds once the Department makes an award to the Governor?**

Yes. By accepting an EANS award from the Department, a Governor automatically designates the SEA to administer the EANS program. The SEA will be the payee or fiscal agent in G5 for purposes of accessing Federal funds on the date of award. The Governor must provide the SEA’s financial institution and bank information in the CRRSA EANS Certification and Agreement or ARP EANS application. The SEA, as the agency designated to administer the EANS program, is considered to have “received” EANS funds when the Department makes an award to the Governor. The Governor and the SEA are encouraged to consult each other throughout the process of providing emergency assistance to non-public-school students and teachers.

**B-6. May an SEA reserve EANS funds to administer the program? (Updated September 17, 2021)**

Yes. An SEA may reserve not more than the greater of \$200,000 or one-half of one percent of the State’s EANS allocation for reasonable costs necessary to administer the EANS program. An allocation table for the CRRSA EANS program, including the maximum administrative reservation for each State, can be found here: [https://oese.ed.gov/files/2021/01/FINAL\\_GEERII\\_EANS-Methodology\\_Table\\_1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf). An allocation table for the ARP EANS program, including the maximum administrative reservation for each State, can be found here: [https://oese.ed.gov/files/2021/04/Final\\_ARP-EANS-Methodology-and-Table-3.16.21.pdf](https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf).



**B-7. May an SEA consolidate its administrative funds under the EANS program? (Updated September 17, 2021)**

Yes. Under sections 8201(a) and 8203(a) of the ESEA, the Secretary has designated EANS, ESSER I, ESSER II, and ARP ESSER, as well as GEER I and GEER II if administered by the SEA, as programs under which administrative funds may be consolidated. Accordingly, an SEA that consolidates ESEA administrative funds may consolidate administrative funds under the ESSER I, ESSER II, and ARP ESSER; GEER I and GEER II; and the EANS programs. In addition, an SEA may consolidate administrative funds under two or more of ESSER I, ESSER II, ARP ESSER, the EANS programs, and GEER I and GEER II without also consolidating other ESEA program administrative funds, so long as the SEA can demonstrate that the majority of its resources are derived from non-Federal sources. (See section 8201(a) of the ESEA).

Specifically, an SEA may consolidate the one-half of one percent of its ESSER I, ESSER II, and ARP ESSER funds able to be reserved for State administration, the amount of EANS funds available for State administration, and, if the SEA is administering a portion of the GEER I or GEER II funds on behalf of the Governor, a reasonable and necessary amount of those funds. If the SEA consolidates administrative funds under these programs, it is not required to keep separate records for how it uses those administrative funds.

Consolidated administrative funds may be used to administer the programs included in the consolidation as well as for administrative activities designed to enhance the effective and coordinated use of funds under programs included in the consolidation. Note that an SEA may not use its SEA Reserve under ESSER for administrative costs.

**B-8. May an SEA charge indirect costs to its administrative set aside? (Updated September 17, 2021)**

Yes. An SEA may charge indirect costs associated with the direct costs it incurs to administer the EANS program to its administrative set aside. (See section 312(d)(5) of the CRRSA Act).

**B-9. If an SEA contracts to deliver services or assistance under the EANS program, may the contract include costs of the contractor associated with providing such services or assistance?**

Yes. A contract to provide services or assistance to a non-public school may include reasonable and necessary costs associated with providing services or assistance to a non-public school. These costs would not be included in an SEA's reservation of funds to administer the EANS program. If, however, an SEA contracts with another public agency such as an LEA or educational service agency (ESA) to administer the EANS program in its place, administrative costs incurred by the agency would be included in the administrative set aside authorized for the SEA. Costs for providing services or assistance, however, such as costs associated with reimbursing a non-public school for allowable activities, would not be administrative costs.

**B-10. Is there a deadline by which an SEA must obligate EANS funds for services or assistance to non-public schools?**

Under section 312(d)(2)(B)(iii) of the CRRSA Act, the Governor of each State must provide assurance to the Department that the SEA will provide services or assistance to eligible non-public schools. Related to this requirement, under section 312(d)(2)(B)(v), the Governor of each State also must provide assurance that the SEA will obligate funds for services or assistance requested by eligible non-public schools within six months of receiving its funds. If an SEA is in compliance with this and the other requirements in 312(d)(2), section 312(d)(6) requires the SEA to return any unobligated funds remaining six months after

receipt to the Governor for authorized uses under the GEER II Fund through the full period of availability.

If, however, an SEA has approved applications from non-public schools but has not obligated the funds to provide services or assistance within the six-month timeline—for example, because of its procurement requirements—it has not timely obligated funds. In this instance, the SEA should continue with its process and provide the services or assistance as described in the approved applications before determining the amount of unobligated funds that would return to the Governor. An SEA that finds itself in this situation should contact the Department within six months of receiving its EANS award to discuss its progress in implementing the program. The SEA should expect to explain the delay, how the SEA is addressing the delay, and when the SEA will be able to obligate the funds.

**B-11. What does it mean for an SEA to “obligate” EANS funds? (Updated September 17, 2021)**

The regulations at 34 C.F.R. § 76.707 govern when an obligation of Federal funds by an SEA occurs. Specifically, for services or assistance provided through a contract, the obligation is made on the date that the SEA makes a binding written commitment to obtain the services, work, or products. For rental or lease of real or personal property, the obligation is made when the property is first used. An SEA’s approval of a non-public school’s application for EANS services or assistance does not constitute an obligation of EANS funds.

**B-12. Does anything in the CRRSA Act or ARP Act impact deadlines for awarding and obligating ESSER I and GEER I funds under the CARES Act or ESSER II and GEER II funds under the CRRSA Act? (Updated September 17, 2021)**

No. The timelines for awarding and obligating ESSER I and GEER I funds under the CARES Act and ESSER II and GEER II funds under the CRRSA Act remain the same. A State has one year from the date it received ESSER I and GEER I funds to award those funds (typically April/May 2021), and has until September 30, 2022, to obligate them (including the Tydings period). Similarly, a State has one year from the date it received ESSER II or GEER II funds to award those funds (typically January/February 2022) and until September 30, 2023, to obligate them (including the Tydings period).

**B-13. CRRSA EANS ONLY. When an SEA reimburses a non-public school directly for allowable costs, when does an obligation of CRRSA EANS funds occur? (New September 17, 2021)**

Under 34 C.F.R. § 76.707 an obligation occurs when a binding commitment is made. Where an SEA provides reimbursement directly under CRRSA EANS, there is no binding commitment until the funds are provided to a non-public school. Thus, an obligation does not occur until the reimbursement is made. (But see B-14 for obligations under a contract).

**B-14. If an SEA contracts with another entity to implement all or a portion of the EANS program on its behalf, to what extent has the SEA obligated EANS funds? (New September 17, 2021)**

An SEA may provide services or assistance (including reimbursements under CRRSA EANS) directly to non-public schools or it may contract with an individual, association, agency (e.g., an LEA or ESA), or organization to provide such services or assistance. (See D-10). As noted in B-11, when an SEA enters into a contract, the obligation occurs on the date the SEA makes a binding written commitment to obtain services (34 C.F.R. § 76.707). Upon the parties executing the contract, the SEA will have obligated the full amount necessary to meet the terms and conditions of the contract, which may include the costs of providing services or assistance and, with respect to the CRRSA EANS program, reimbursements.

In entering into a contract to implement all or a portion of the EANS program, an SEA must ensure that a public agency, such as the SEA or an ESA, maintains control of the funds and administers such funds, services, assistance, materials, equipment, and property. (For more information on public control of funds requirements, see Section E). Accordingly, if an SEA contracts with a private entity, the SEA or other public agency must ensure that it determines the allowability of all costs, including that they are reasonable and necessary for purposes of providing EANS services or assistance and are allowable under section 312(d)(4) of the CRRSA Act.

**B-15. What are some practices SEAs are using to facilitate the implementation of CRRSA EANS? (New September 17, 2021)**

Examples of general practices some SEAs have proceeded with for implementation of CRRSA EANS include:

- Engaging early in the implementation planning with their State-level non-public school organizations.
- Providing timely and transparent guidance, forms, and information on the SEA’s website.
- Recommending that non-public schools indicate additional services or assistance in their application that they would request should more funds become available (e.g., if fewer schools apply than expected).
- Establishing a key point of contact within the SEA for non-public school representatives to ask EANS-related questions.
- Hosting regularly scheduled State “office hours” to provide updates, respond to questions, and provide non-public school officials an opportunity to share ideas with their colleagues about how EANS services or assistance are meeting their needs.
- Soliciting the assistance of available non-public school organizations to disseminate information and responses to frequently asked questions to their member schools.
- Working with State leadership to streamline the procurement process to ensure timely obligation of funds and program implementation.

**B-16. May an SEA determine the amount of services or assistance available to individual non-public schools prior to knowing the actual number and needs of eligible non-public schools that apply for EANS services or assistance and the amount of their requests? (New September 17, 2021)**

In an effort to estimate the amount of services or assistance that might be available to individual non-public schools under the EANS program to assist the schools in submitting an application, an SEA might have provided all eligible non-public schools in the State with an “allocation” based on, for example, the number of students enrolled in each school times the per-pupil amount of EANS funds available for services or assistance in the State. To the extent that not all eligible non-public schools submitted an EANS application, the SEA could be left with a significant amount of funds for unrequested services or assistance. Because the EANS program does not prescribe a specific formula for determining services or assistance to individual non-public schools but is dependent upon how many schools apply and the extent of their request for services or assistance commensurate with their needs, an upfront pre-determination of the amount of funds available to provide services or assistance to eligible schools may be useful for planning purposes but does not fully meet the statutory requirements. In other words, an SEA may not artificially limit services or assistance to non-public schools before it knows the extent of interest from non-public schools in the State. To avoid this situation initially, an SEA might estimate the amount of services or assistance available but suggest that a non-public school request additional services or assistance in case additional funds become available. To remedy this situation if it has already occurred, an SEA might consider reopening the application process or contacting participating non-public schools

to determine if they have additional needs for services or assistance that can be met with the remaining funds.

**B-17. If an SEA complies with the requirements in section 312(d)(2) of the CRRSA Act but has unobligated EANS funds remaining six months after receiving such funds, what is a State required to do with those funds? (New September 17, 2021)**

To the extent an SEA has complied with the requirements of the EANS program in providing EANS services or assistance to non-public schools and has unobligated funds remaining six months after receiving those funds, the SEA must return the unobligated funds to the Governor. The Governor may use the remaining unobligated EANS funds for any allowable purposes under section 312(c) of the CRSSA Act (i.e., the allowable uses of funds under the GEER II Fund). Prior to returning the unobligated funds, an SEA should contact their EANS Program Officer for additional information and guidance.

**C. Non-Public School Eligibility, Application, and Identification for Services or Assistance**

**C-1. Which non-public schools are eligible to apply for services or assistance under the EANS program? (Updated September 17, 2021)**

For purposes of the EANS program, an eligible non-public school is an elementary or secondary school that—

- Is non-profit;<sup>2</sup>
- Is accredited, licensed, or otherwise operates in accordance with State law;
- Was in existence prior to March 13, 2020, the date COVID-19 was declared a national emergency; and
- Did not, and will not, apply for and receive a loan under the Small Business Administration’s Paycheck Protection Program (PPP) (15 U.S.C. 636(a)(37)) that is made on or after December 27, 2020. This limitation applies for as long as the non-public school is a participant in the EANS program under the CRRSA Act or the ARP Act. (See C-18 for information regarding non-public schools that apply for but do not receive a PPP loan).

For information regarding additional requirements on which non-public schools may participate in the EANS program, see C-14 (CRRSA EANS) and H-2 (ARP EANS).

**C-2. Does a non-public school receive a grant award under the EANS program? (Updated September 17, 2021)**

No. A non-public school does not receive a grant award under the EANS program, nor does it receive an allocation of EANS funds. Rather, a non-public school receives services or assistance provided by the SEA as requested in the school’s application, to the extent resources are available. (See D-12).

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<sup>2</sup> A for-profit non-public school is not eligible to receive services for its students and teachers under the EANS program. Section 316(6) of the CRRSA Act defines a “non-public school” as a non-public elementary or secondary school. Section 316(8) of the CRRSA Act incorporates the definitions in section 8101 of the ESEA for any terms not defined in the CRRSA Act. Section 8101(19) and (45) of the ESEA defines “elementary school” and “secondary school,” respectively, and specifies that they must be non-profit.

**C-3. Are eligible non-public schools under the EANS program the same schools that were eligible for equitable services under ESSER? (Updated September 17, 2021)**

Not necessarily. In addition to the requirements for eligibility of a non-public school under ESSER, section 312(d)(9) of the CRRSA Act precludes from eligibility a non-public school that applies for and receives a loan under the Small Business Administration’s Paycheck Protection Program (PPP) (15 U.S.C. 636(a)(37)) that is made on or after December 27, 2020. In addition, under CRRSA EANS, an SEA must prioritize for services or assistance non-public schools that enroll students from low-income families and are most impacted by the COVID-19 emergency. (See C-14). Under ARP EANS, an SEA may only serve non-public schools that enroll a significant percentage of students from low-income families and are most impacted by the COVID-19 emergency. (See H-2).

**C-4. Are faith-based non-public schools eligible to participate in the EANS program?**

Yes. Faith-based non-public schools are eligible to participate in the EANS program to the same extent as other eligible non-public schools. All services or assistance provided under the program must be secular, neutral, and non-ideological.

**C-5. Is a non-public school that serves only preschool children eligible to receive services or assistance under the EANS program?**

Not generally. Under the EANS program, in pertinent part, an eligible “non-public school” is a non-public *elementary* school that (A) is accredited, licensed, or otherwise operates in accordance with State law; and (B) was in existence prior to March 13, 2020, the date COVID-19 was declared a national emergency. (Section 316(6) of the CRRSA Act). Under section 8101(19) of the ESEA, incorporated by section 316(8) of the CRRSA Act, an elementary school is a school that provides elementary education, as determined under State law. Therefore, only non-public schools that provide elementary (or secondary) education are eligible for services or assistance under the EANS program. Preschool children who are enrolled in a non-public elementary school that receives EANS services or assistance may be served. (See D-4). However, unless State law considers preschool education to be part of elementary education, a stand-alone non-public preschool is not eligible for services or assistance under the EANS program.

**C-6. May an SEA permit an organization that has governing authority over a group of non-public schools to submit an application on behalf of its member schools?**

Yes. An SEA may permit an organization that has governing authority over a group of non-public schools to submit an application on behalf of its member schools. If such an organization applies on behalf of its member schools, it must clearly indicate for which schools it applies and provide supporting data and other information requested in the application for any and all schools for which it applies.

**C-7. When must an SEA make the application for services or assistance under the EANS program available to non-public schools?**

An SEA should make the application for services or assistance available to non-public schools as soon as possible but must make it available no later than 30 days after receiving the funds. (See B-2 and B-5).

**C-8. What information must an SEA require an eligible non-public school to provide in its application for services or assistance under the EANS program? (Updated September 17, 2021)**

An SEA may require an eligible non-public school to provide information in an application for services or assistance under the EANS program as the SEA deems reasonable to ensure expedited and timely provision of services or assistance. At a minimum, the SEA must request the following information from an eligible non-public school:

- The number and percentage of students from low-income families enrolled in the non-public school in school year (SY) 2019-2020. (See C-11 for CRRSA EANS or H-7 for ARP EANS).
- Information regarding the impact of the COVID-19 emergency on its school so that the SEA may appropriately determine which schools have been most impacted by the COVID-19 emergency. (See C-15 for CRRSA EANS or H-8 for ARP EANS).
- A description of the emergency services or assistance that the non-public school requests be provided by the SEA.
- Whether the non-public school received a loan guaranteed by the Small Business Administration's Paycheck Protection Program (PPP) before December 27, 2020, and the amount of any such loan received.
- An assurance that the non-public school did not, and will not, apply for and receive a PPP loan on or after December 27, 2020. (See C-17 and C-18). The Department does not require an SEA to include any additional information on this assurance.

**C-9. What is the difference between an "application" and "consultation"? (Updated September 17, 2021)**

A non-public school's application serves a similar purpose as consultation under Federal education programs that require equitable services for non-public school students and teachers. That is, it serves as a non-public school's intent to participate, provides required information such as poverty data and other information an SEA may reasonably require, and identifies COVID-19-related needs of the school. An SEA was permitted to use the Department's [sample application template](#) in developing the application non-public schools submitted under the CRRSA EANS program. An SEA may modify and use the sample application template for the ARP EANS program as long as it meets the requirements of the ARP Act.

**C-10. Is a non-public school that received a PPP loan prior to December 27, 2020 eligible to receive services or assistance under the EANS program?**

Yes. A non-public school that received a PPP loan prior to December 27, 2020, may receive services or assistance under the EANS program.

**C-11. CRRSA EANS ONLY. What data may an SEA request a non-public school to provide in its application regarding the number and percentage of students from low-income families enrolled in the non-public school in the 2019–2020 school year? (Updated September 17, 2021). See section H for ARP EANS.**

The CRRSA Act does not prescribe what poverty data an SEA must request from a non-public school in its application. The statute also does not prescribe the poverty threshold an SEA must use. Accordingly, an SEA has flexibility. Considering the short timeframe, the Department encourages an SEA to allow for the use of existing, generally available poverty data to enable reasonable estimates of a school's low-income status rather than requiring a new data collection. An SEA may permit data from multiple sources, within the State and even within a non-public school, provided the poverty threshold is consistent across schools. Although an SEA may develop a survey to collect poverty data, the Department discourages surveys because of the length of time they take. Whatever the data source, an SEA must ensure that it does not require a non-public school to provide personally identifiable information about individual students or their families.

To the extent a non-public school has these data available, the following data sources are recommended:

- Available free or reduced-priced lunch data;
- Scholarship or financial assistance data that identify students whose family income does not exceed 185 percent of the 2020 Federal poverty guidelines;

- E-Rate data; or
- Other relevant data, such as data that the non-public school has provided to the State for purposes of State or local programs that identify students whose family income does not exceed 185 percent of the 2020 Federal poverty guidelines.

If complete actual data from a particular source are unavailable, data may be extrapolated based on a representative sample.

For non-public schools where such data are not available, the following are potential sources of estimates of the number of students from low-income families:

- Data imputing the number of students from low-income families based on the American Community Survey (ACS) or the Small Area Income and Poverty Estimates (SAIPE) program by the U.S. Census Bureau; or
- Proportionality data: the number of students enrolled in a non-public school who reside in a Title I school attendance area multiplied by the percentage of public school students in that same attendance area who are from low-income families. If the non-public school has students who reside in more than one Title I school attendance area, multiple calculations would be necessary.

**C-12. Is there a deadline by which an SEA must require a non-public school to submit its application?**

Although there is no statutory deadline, the Department strongly encourages an SEA to establish and effectively communicate a reasonable deadline for a non-public school to submit its application. For example, an SEA might require applications to be submitted within 30 days of the SEA making the application available in order for the SEA to ensure expedited and timely provision of services or assistance to non-public schools to address educational disruptions. An SEA could extend the deadline, if necessary, as many private schools do not have experience with applications like these and may need more time and assistance to complete them. In addition, establishing a deadline will facilitate the SEA's responsibility to obligate EANS funds within six months of receiving those funds. (See B-10).

**C-13. Is there a deadline by which an SEA must approve or deny an application for services or assistance from a non-public school?**

Yes. An SEA should approve or deny an application from a non-public school as soon as possible and must approve or deny no later than 30 days after its receipt. (See G-4 for more information on deadlines).

**C-14. *CRRSA EANS ONLY.* Must an SEA establish criteria to prioritize non-public schools in approving applications for services or assistance under the CRRSA EANS program? *See section H for ARP EANS criteria.***

Yes. Under section 312(d)(3)(C) of the CRRSA Act, an SEA must prioritize services or assistance to non-public schools that enroll students from low-income families and are most impacted by the COVID-19 emergency. An SEA must consider both factors. In other words, the SEA must have criteria that differentiate among non-public schools based on their enrollment of students from low-income families and the severity of the impact of the COVID-19 emergency on the school. (See C-11 and C-15). The SEA might weight the factors or weight non-public schools based on their strength of meeting the SEA's criteria. An SEA may choose to serve only non-public schools that meet its criteria; or, depending on the EANS funds available and the number of applications it receives, an SEA may also provide services or assistance to non-public schools that the SEA has not prioritized, provided the priority schools receive preference in the amount of services or assistance provided. (See C-15). However an SEA proceeds, it should make its criteria clear to non-public schools so they know the basis on which their application will be evaluated and apply those criteria consistently.

**C-15. CRRSA EANS ONLY. What factors might an SEA consider in prioritizing non-public schools to receive services or assistance under the CRRSA EANS program? See section H for ARP EANS criteria.**

An SEA generally has flexibility with regard to how it prioritizes non-public schools to receive services or assistance under the CRRSA EANS program; however, the statute requires an SEA to target low-income schools and schools most impacted by the COVID-19 emergency. With respect to poverty, an SEA might target those non-public schools that enroll significant numbers or percentages of students from low-income families (e.g., whose family income does not exceed 185 percent of the 2020 Federal poverty guidelines) or meet a minimum threshold of students from low-income families. The SEA might also consider poverty bands, prioritizing schools in the highest bands first. Factors that an SEA might consider in determining non-public schools that are most impacted by the COVID-19 emergency include but are not limited to: (1) rate of community infection; (2) number of COVID-19-related deaths per capita; (3) loss of tuition revenue due to decrease in enrollment; (4) lack of capacity to provide remote learning due to insufficient technological support; and (5) data documenting the extent of learning loss or the social, emotional, or mental health impact attributable to the disruption of instruction caused by the COVID-19 emergency.

An SEA has flexibility to consider other factors in prioritizing non-public schools. For example, an SEA might consider the extent to which a non-public school serves low-income children with unmet needs and did not receive equitable services under a CARES Act program. An SEA might also take information regarding receipt or forgiveness of a PPP loan prior to December 27, 2020, into account in prioritizing services or assistance for non-public schools.

**C-16. How does an SEA determine what services or assistance to provide to individual non-public schools? (Updated September 17, 2021)**

An SEA should make every effort, consistent with available funding and applicable requirements, to provide the full range of services or assistance requested by each eligible non-public school in its application. However, until an SEA knows how many non-public schools apply for services or assistance under the EANS program, it may not be possible for the SEA to precisely determine the type or quantity of services or assistance to provide to an individual non-public school. As a result, the SEA may need to confer with eligible non-public schools with approved applications to determine what services or assistance the SEA will provide based on the services or assistance requested in each non-public school's application and the amount of EANS funds available for providing services or assistance to the school. An SEA should communicate, as soon as possible, the services or assistance available to each non-public school.

The EANS statute does not prescribe how an SEA distributes services or assistance among schools; accordingly, an SEA has flexibility. To determine the amount of EANS funds available to provide services or assistance to individual non-public schools, an SEA might divide the total funds available by the total enrollment in non-public schools with an approved application to obtain a per-pupil amount. The SEA would then multiply that per-pupil amount by the enrollment in an individual non-public school to determine the amount of services or assistance the SEA can provide to that school. Please note that such an approach would not be appropriate prior to an SEA's determining which non-public schools will participate in the EANS program; otherwise, such approach would artificially limit the amount of services or assistance available to participating non-public schools before the SEA knows the extent of interest from non-public schools in the State. (See B-16).

For CRRSA EANS, if an SEA intends to serve both priority and non-priority non-public schools, this methodology would not sufficiently target priority schools because non-priority schools would be treated



equivalently in the distribution of services or assistance. Alternatively, an SEA might calculate the funds available for services or assistance in individual non-public schools giving greater weight to poverty and measures that quantify the impact of the COVID-19 emergency. Such a methodology could be used to target priority non-public schools before non-priority schools. These examples are illustrative and other approaches are allowable. Whatever method an SEA chooses, it should be objective, transparent, and applied consistently among non-public schools in the State.

For ARP EANS, an SEA does not have the issue of differentiating services or assistance among priority and non-priority non-public schools. The SEA may, however, differentiate services or assistance among eligible non-public schools on the basis of poverty or need to address the impact of COVID-19.

**C-17. If a non-public school’s application for services or assistance under the EANS program is denied, may the non-public school apply for a loan under the Paycheck Protection Program (PPP)?**

The PPP is administered by the Small Business Administration and is governed by its requirements and timelines. However, there is nothing in the CRRSA Act that would preclude a non-public school whose application for services or assistance under the EANS program is denied from then applying for a PPP loan on or after December 27, 2020.

**C-18. If a non-public school applies for a PPP loan and is denied a loan, may it apply for services or assistance under the EANS program?**

Yes. A non-public school that applies for a PPP loan on or after December 27, 2020, but does not receive funds under the PPP, may apply for services or assistance under the EANS program, as long as the non-public school meets the requirements and deadlines of the SEA.

**C-19. If an SEA denies an application from a non-public school, is there an appeal or complaint process? (Updated September 17, 2021)**

The CRRSA and ARP Acts do not require an SEA to have a process by which a non-public school may appeal a denial of its application for services or assistance under the EANS program. However, an SEA may choose to establish such a process or may be required under State law or procedures to provide appropriate due process. The CRRSA and ARP Acts similarly do not require an SEA to establish a process to receive complaints from non-public schools regarding EANS. An SEA, however, may wish to use its regular complaint process to resolve complaints under EANS.

## **D. Services or Assistance to Non-Public Schools**

**D-1. What types of services or assistance may a non-public school receive? (Updated September 17, 2021)**

A non-public school may apply to receive services and assistance from the SEA or its contractors to address educational disruptions resulting from the COVID-19 emergency for:

- Supplies to sanitize, disinfect, and clean school facilities (see D-3).
- Personal protective equipment (PPE).
- Improving ventilation systems, including windows or portable air purification systems.
- Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases.
- Physical barriers to facilitate social distancing.
- Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety.

- Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus.
- Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning.
- Redeveloping instructional plans, including curriculum development, for remote or hybrid learning, or to address learning loss.
- Leasing sites or spaces to ensure safe social distancing.
- Reasonable transportation costs.
- Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss.

(See section 312(d)(4) of the CRRSA Act).

**Please Note:** Under CRRSA EANS, reimbursement is allowed for the expenses of any services or assistance described above that a non-public school incurred on or after March 13, 2020, except for services or assistance described in D-8. (See section 312(d)(4)(M) of the CRRSA Act). Under ARP EANS, reimbursements are prohibited for any non-public school. (See section 2002(b) of the ARP Act).

**D-2. What other factors must an SEA consider when determining the allowability of services or assistance for non-public schools?**

To be allowable, an expenditure must be consistent with the cost principles in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 2 C.F.R. Part 200, including the requirement that a cost be necessary and reasonable for performance of the Federal award. Under 2 C.F.R. § 200.404, “[a] cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.”

**D-3. Are services for sanitizing, disinfecting, and cleaning school facilities an allowable use of EANS funds?**

No. Section 312(d)(4)(A) of the CRRSA Act specifically authorizes a non-public school to request “supplies to sanitize, disinfect, and clean school facilities.” This authority does not extend to contracting with a vendor to perform the cleaning. If a non-public school has contracted for cleaning and seeks reimbursement, an SEA may reimburse it for the cost of supplies but not for the full cleaning contract.

**D-4. May preschool children receive services or assistance under the EANS program?**

If preschool children are enrolled in an eligible non-public elementary school that receives services or assistance under the EANS program, preschool children and their teachers may receive allowable services. However, unless State law considers preschool education to be part of elementary education, preschool children enrolled in a stand-alone non-public preschool may not receive services or assistance under the EANS program. (See C-5).

**D-5. Must an SEA provide the ability for non-public schools to request any of the allowable services or assistance, or may the SEA choose which services or assistance it will offer to non-public schools? (Updated September 17, 2021)**

Section 312(d)(4) of the CRRSA Act permits a non-public school receiving services or assistance under the EANS program to use those services or assistance to address educational disruptions resulting from the COVID-19 emergency for any of the activities listed in paragraphs (A) through (M) of that section. An SEA may not restrict a non-public school’s ability to request any authorized services or assistance. The SEA may, however, need to negotiate the services or assistance it will provide based on the State’s

procurement requirements, the amount of EANS funds available for providing such services or assistance to the school, or other reasons. (See C-16). At the same time, such negotiations must ensure that those schools that the SEA has prioritized, based on the number of children from low-income families and the impact from the COVID-19 emergency, are not precluded from participation. (See C-14 and C-15). Note that reimbursements are not allowable under ARP EANS for any non-public school. (See H-1).

**D-6. May EANS funds be used to pay the salaries of non-public school teachers or other staff?**

EANS funds may not be used to provide funds to non-public schools to cover payroll. Under section 312(d)(7) of the CRRSA Act, a public agency must control funds for services or assistance provided to non-public school students and teachers under the EANS program. However, an SEA may contract with a teacher at a non-public school directly to provide secular, neutral, and non-ideological services outside of the teacher's contractual obligation with the non-public school. The non-public school teacher must be employed by the SEA or another public entity for EANS purposes outside of the time he or she is employed by the non-public school, and the non-public school teacher must be under the direct supervision of the SEA or other public entity with respect to all EANS activities. Also, an SEA may contract with a vendor to provide staff, such as nurses or teachers, who will provide services in non-public schools. The contract must be under the control and supervision of the SEA or another public entity.

**D-7. CRRSA EANS ONLY. May a non-public school request reimbursement for COVID-19-related expenses under the CRRSA EANS program? (Updated September 17, 2021)**

Yes. Under the CRRSA EANS program, a non-public school may request reimbursement in its application for expenses it has incurred or will incur for most allowable services or assistance, including those obtained through a contract with a vendor. (See D-1). An SEA may reimburse a non-public school only for expenses for allowable services or assistance under section 312(d)(4)(M) that it incurred on or after March 13, 2020, to prevent, prepare for, and respond to the COVID-19 emergency that have not already been reimbursed with Federal funds, including PPP. Reimbursement under the CRRSA EANS program does not make a non-public school a recipient of Federal financial assistance. (See D-12). With respect to a request in a non-public school's application for reimbursement of future services or assistance, the SEA should have a process in place to review the requested services or assistance to ensure that they are necessary, reasonable, and allowable under the CRRSA Act, and approve reimbursement to the non-public school. Procedures for processing reimbursements, including the timing and frequency, are at the SEA's discretion but should be clearly communicated to non-public school applicants.

To maintain control over the CRRSA EANS funds, the SEA must ensure that the non-public school's expenditures are allowable expenses, that the non-public school has sufficient documentation supporting such expenditures, such as paid invoices, that the school actually received the services or assistance related to those expenditures, and that the SEA or another public agency gains title to materials, equipment, and property for which it provides reimbursement. For example, if a non-public school purchased laptops for students and teachers to facilitate online learning, the SEA may use CRRSA EANS funds to purchase those laptops from the non-public school, thereby also obtaining title for the laptops from the non-public school. Provided these conditions are met, the SEA may continue to allow the laptops to be used by non-public school students and teachers. Please see H-1 for information regarding the prohibition of reimbursements under the ARP EANS program for any non-public school.

**D-8. CRRSA EANS ONLY. Are there otherwise allowable expenses for services or assistance for which an SEA may not reimburse a non-public school?**

Yes. Although an SEA may provide the services or assistance listed below directly to a non-public school or through a contract with an individual, association, agency, or organization under the EANS program (see D-1), the SEA may not reimburse a non-public school for:

- Improvements to ventilation systems (including windows), except for portable air purification systems, which may be reimbursed.
- Any expenses reimbursed through a loan guaranteed under the PPP (15 U.S.C. 636(a)) prior to December 27, 2020.
- Staff training and professional development on sanitization, the use of PPE, and minimizing the spread of COVID-19.
- Redeveloping instructional plans, including curriculum development, for remote or hybrid learning or to address learning loss.
- Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss.

(Section 312(d)(4)(M)).

**D-9. May an SEA subgrant EANS funds to an LEA, ESA, or other entity to provide services or assistance to a non-public school?**

No. Under 34 C.F.R. § 76.50(c), an SEA may not subgrant funds under a formula-grant program unless there is express authority to do so. There is no express authority to subgrant EANS funds in the CRRSA Act.

**D-10. May an SEA contract with another entity to provide services or assistance to non-public schools?**

Yes. An SEA may provide services or assistance (including reimbursements) directly to non-public schools or it may contract with an individual, association, agency (e.g., an LEA or ESA), or organization to provide such services or assistance. Under this authority, an SEA may contract to administer the entirety of the EANS program, consistent with the SEA's procurement procedures. However, the individual, association, agency, or organization must be independent of the non-public schools receiving the services or assistance. Any contract must be under the control and supervision of the SEA or another public agency. (Section 312(d)(7)(B) of the CRRSA Act).

**D-11. If a non-public school is receiving equitable services under a CARES Act program, do the services or assistance provided under the EANS program need to be different?**

No. The services provided to a non-public school under the EANS program may be the same as, or similar to, the equitable services the non-public school is receiving or has received under a CARES Act program. However, the services or assistance must be in addition to what was provided under a CARES Act program. Under the EANS program, services or assistance to non-public schools include those authorized services in section 312(d)(4) of the CRRSA Act (see D-1), nearly all of which are also authorized equitable services under the CARES Act programs.

**D-12. Does receiving services or assistance under the EANS program make a non-public school a "recipient of Federal financial assistance"?**

No. Under the EANS program, a Governor is the recipient of Federal financial assistance and is responsible for ensuring that the SEA administers the EANS program in accordance with applicable laws, including civil rights laws. Section 312(d)(7)(A) of the CRRSA Act requires a public agency (e.g., the SEA) to control and administer EANS funds and keep title to materials, equipment, and property

purchased with the funds. A non-public school whose students and teachers receive services or assistance under the EANS program, even if such services or assistance are delivered through reimbursement, is not a “recipient of Federal financial assistance.” As a result, certain Federal requirements that apply to a recipient of Federal financial assistance are not directly applicable to a non-public school whose students or teachers receive services or assistance under the program, unless the school receives Federal financial assistance for other purposes. Accordingly, non-public schools do not need a data universal numbering system (DUNS) number or to be registered in the System for Award Management (SAM) for purposes of the EANS program.

**D-13. CRRSA EANS ONLY. May an SEA contract with a vendor that enables the creation, management, and accounting of online spending accounts for the reimbursement of supplies and services under the CRRSA EANS program? (New September 17, 2021)**

Yes. As described more fully in D-10, under the CRRSA EANS program an SEA may provide services or assistance through a contract. An online spending account model generally consists of a web-based platform operated by a contractor that enables a non-public school to identify approved vendors from which it may obtain services or assistance. A non-public school then uses the online platform to submit information regarding the goods and services purchased, including supporting documentation such as invoices. As with all reimbursements, as part of this process, the SEA must ensure that the non-public school’s expenditures are allowable expenses, that the non-public school has sufficient documentation supporting such expenditures (e.g., paid invoices), that the school actually received the services or assistance related to those expenditures, and that the SEA or another public agency gains title to materials, equipment, and property for which it provides reimbursement.

**D-14. CRRSA EANS ONLY. May a non-public school receive reimbursement for future purchases under the CRRSA EANS program? (New September 17, 2021)**

An SEA may reimburse a non-public school directly for allowable services or assistance made from March 13, 2020, through the six-month obligation period for the CRRSA EANS program. An obligation of CRRSA EANS funds occurs when the reimbursement is made; therefore, any reimbursement directly by an SEA must also be made within the six-month obligation period. In making the purchases for allowable services or assistance for which it seeks reimbursement, a non-public school may use its own procurement process. (See B-14 for reimbursement under a contract).

**D-15. May EANS funds be used to pay for the installation of equipment or supplies purchased with EANS funds? (New September 17, 2021)**

Yes. To the extent the purchase of supplies or equipment is allowable under the EANS program, EANS funds may be used to pay the costs of installation as long as the SEA can do so consistent with other applicable requirements. Section 312(d)(7) of the CRRSA Act, for example, requires an SEA or another public agency to keep title to materials, equipment and property purchased with EANS funds and the public agency must administer such materials, equipment, and property. Additionally, 34 C.F.R. § 76.661 requires that equipment and supplies purchased with EANS funds must be able to be removed from a non-public school without remodeling the non-public school facility. Moreover, under 34 C.F.R. § 76.662, an SEA is prohibited from using EANS funds for construction. (See E-2).

**D-16. May an SEA use EANS funds to pay for the installation of equipment or supplies purchased by a non-public school for purposes of improving its ventilation system? (New September 17, 2021)**

Yes. EANS funds generally may only be used for the costs of installation of supplies or equipment that is otherwise allowable and not for installation of supplies or equipment that is not otherwise allowable. However, because section 312(d)(4)(C) of the CRRSA Act authorizes the use of funds for improving

ventilation systems, an SEA may use EANS funds to install supplies or equipment that are otherwise unallowable as long as such supplies or equipment are needed to improve a non-public school's ventilation system. For example, as noted in E-2, purchasing new windows for a non-public school using EANS funds would be inconsistent with the public control of funds requirements in section 312(d)(7) of the CRRSA Act and 34 C.F.R. § 76.661. However, to the extent a non-public school uses its own funds to purchase new windows for the purpose of improving ventilation (e.g., replacing windows that do not open with ones that do), an SEA may use EANS funds for the installation of such windows.

## **E. Public Control of Funds**

### **E-1. Must a public agency maintain control of EANS funds used to provide services or assistance to a non-public school?**

Yes. Control of funds for services or assistance provided to a non-public school under the EANS program and title to materials, equipment and property purchased with such funds, must be in a public agency, and a public agency must administer such funds, materials, equipment, and property. In addition, services for a non-public school must be provided by a public agency directly or through contract with another public or private entity. To maintain control of EANS funds, an SEA must maintain records of the equipment and supplies it has provided to each non-public school.

Reimbursements by an SEA to a non-public school for allowable expenses are allowable for CRRSA EANS only under section 312(d)(4)(M) of the CRRSA Act. To maintain control over the EANS funds it uses to reimburse a non-public school, an SEA must ensure that the non-public school's expenditures are allowable expenses, that the non-public school has sufficient documentation supporting such expenditures, such as paid invoices, that the school actually received the services or assistance related to those expenditures, and that the SEA or another public agency gains title to materials, equipment, and property for which it provides reimbursement. (See D-7).

### **E-2. How can an SEA maintain control of services or assistance for allowable activities that might affect the infrastructure of a non-public school?**

Section 312(d)(4)(C) of the CRRSA Act authorizes a non-public school to request services or assistance under the EANS program for "improving ventilation systems, including windows or portable air purification systems to ensure healthy air in the non-public school." That authority, however, is tempered by several other provisions. Section 312(d)(7) of the CRRSA Act, for example, requires an SEA or another public agency to keep title to materials, equipment and property purchased with EANS funds and the public agency must administer such materials, equipment, and property. Moreover, 34 C.F.R. § 76.661 requires that equipment and supplies purchased with EANS funds must be able to be removed from a non-public school without remodeling the non-public school facility. Clearly, a portable air purification system could meet these requirements because an SEA could keep title and it could be removed when no longer needed without remodeling the non-public school facility. A ventilation system that is installed and becomes a capital improvement in a non-public school, however, would not meet these requirements. Similarly, new windows would not be permissible, but repairing old windows to facilitate air flow could be allowable. In sum, whether this particular authorized activity is allowable depends on the attendant circumstances.

### **E-3. How may an SEA meet the requirement to retain title to property, equipment, and supplies purchased with EANS funds? (New September 17, 2021)**

Section 312(d)(7)(A) of the CRRSA Act requires a public agency to control EANS funds for services or assistance provided to a non-public school, and retain title to materials, equipment, and property purchased with such funds. (For purposes of the EANS program, property, equipment, and supplies are

defined at 2 C.F.R. § 200.1). These requirements for public control of EANS funds and title to property, equipment, and supplies purchased with EANS funds apply whether an SEA is providing services or assistance directly, through a contract, or through reimbursement.

With respect to property, equipment, and some tangible supplies—e.g., laptops—retaining title is clear; the public agency owns the property, equipment or supplies that it provides to non-public schools for their use during the period of performance of the EANS program. Retaining title is not as clear, however, with respect to consumable tangible supplies—e.g., personal protective equipment (PPE) or cleaning supplies—that are available for a short duration, after which they are consumed. In this case, retaining documentation that the public agency provided such consumable supplies to a given non-public school would be sufficient to meet the public control requirement. If such supplies are not consumed during the period of performance of the EANS program, a public agency must retrieve them for other allowable uses. (See F-1). With respect to a software license, for example, although such license does not have a physical presence, it has value and can be “owned” and controlled by a public agency.

## **F. Fiscal Requirements**

### **F-1. For how long are the services or assistance provided to a non-public school available?** *(Updated September 17, 2021)*

Equipment and supplies purchased with EANS funds for students and teachers in a non-public school may be used for the authorized purposes of the EANS program during the period of performance (i.e., through September 30, 2023, for CRRSA EANS and September 30, 2024, for ARP EANS) or until the equipment and supplies are no longer needed for the purposes of the EANS program (see 34 C.F.R. § 76.661(b); 2 C.F.R. §§ 200.313(a)(1), (c)(1) and 200.314(a)).

In general, once equipment and supplies are no longer needed for purposes of the EANS program, an SEA must remove them from the private school. (34 C.F.R. § 76.661(d)(1)). After equipment and supplies are no longer needed for the purposes of the EANS program, the SEA may continue to use the equipment and supplies in the non-public school to the extent they are needed for other allowable purposes under another Federal education program, such as the ESEA or the Individuals with Disabilities Education Act (IDEA). (See 2 C.F.R. § 200.313(c)). In that case, the SEA must retain title to, and maintain administrative control over, the equipment and supplies or transfer title and control to another public agency such as an LEA providing equitable services under another Federal education program.

### **F-2. Must a State maintain effort to receive EANS funds?** *(Updated September 17, 2021)*

Yes, under the CRRSA EANS program. Under section 317 of the CRRSA Act, a State receiving funds under GEER II, ESSER II, or the CRRSA EANS program must provide an assurance that the State will maintain support for elementary and secondary education and higher education in fiscal year 2022 at least at the proportional levels of the State’s support for elementary and secondary education and higher education relative to the State’s overall spending, averaged over fiscal years 2017, 2018, and 2019.

There are no maintenance of effort (MOE) requirements applicable to the ARP EANS program.

Please see the Department’s [FAQs on MOE](#) for more information.

## **G. Reporting Requirements and Timeline**

### **G-1. Are there specific reporting requirements for the EANS program?**

Yes. Each State must comply with all reporting requirements, including those in Section 15011 of the CARES Act that are satisfied through the Federal Funding Accountability and Transparency Act (FFATA) reporting. The Secretary may require additional reporting in the future. (See also 2 C.F.R. §§ 200.327-200.329).

### **G-2. What information must an SEA report under FFATA for the EANS program?**

An SEA must report through the [FFATA Subaward Reporting System](#) (FSRS) any action obligating \$30,000 or more (effective November 12, 2020) in EANS funds that falls under the definition of a subaward. A subaward under the EANS program is an award made by an SEA to a subrecipient for the subrecipient to carry out part of the EANS program. A subaward may be provided through any form of legal agreement, including an agreement that the SEA considers a contract. Because most of the services or assistance provided to non-public schools under the EANS program will likely be through contracts, it is necessary to examine the nature of the agreement to determine whether the SEA has made a subaward and thus must report it in FSRS. In determining whether an agreement between an SEA and another non-Federal entity casts the non-Federal entity as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement for FFATA reporting purposes. Guidance on making subrecipient versus contractor determinations is set out in 2 C.F.R. § 200.331.

An agreement does not need to meet each of the characteristics called out in 2 C.F.R. § 200.331 for the non-Federal entity to be a subrecipient or a contractor. For example, it is likely that, given the very nature of the EANS program and the type of authorized activities, a contractor would rarely, if ever, provide services or assistance that are ancillary to the operation of the EANS program. Rather, the contractor would provide services or assistance that are the essence of the program—e.g., supplies to sanitize, disinfect, and clean school facilities; personal protective equipment; portable air purification systems; physical barriers to facilitate social distancing; educational technology, including hardware, software, connectivity, assistive technology, and adaptive equipment. Moreover, the SEA, rather than the contractor, would determine the nature of the services or assistance to be provided to specific non-public schools. Under these circumstances, the agreement would likely not be a subaward and thus would not need to be reported in FSRS. On the other hand, an SEA might enter into an agreement with a non-Federal entity to carry out a summer school program to address learning loss in a non-public school. If under the agreement the non-Federal entity determines, for example, who is eligible to receive services, has its performance measured in relation to whether objectives of the EANS program are met, and has responsibility for programmatic decision-making, the agreement would likely be a subaward and must be reported in accordance with FFATA in FSRS. If an SEA contracts with an entity to only provide goods or services that enable the SEA to carry out activities to administer the program, the expenditures would not be considered a subaward and would not need to be reported in FSRS. For example, an SEA might contract to receive support with the review of applications.

If you need further assistance, please contact your State mailbox at [State].[oeese@ed.gov](mailto:oeese@ed.gov).

### **G-3. Will the Department monitor an SEA's implementation of the EANS program?**

The Department will conduct ongoing monitoring of all EANS programs. Grantees should also be prepared for reviews from other entities such as the Office of Inspector General and State auditors.



**G-4. What are the significant deadlines associated with the EANS program? (Updated September 17, 2021)**

Please see the table below.

**SEA EANS Timeline**

<b>Action</b>	<b>Deadline</b>
Make Applications Available to Non-Public Schools*	Promptly and no later than 30 days after the SEA receives the EANS funds
Submission of Non-Public School Applications*	To be established by the SEA (e.g., the Department encourages 30 days)
Approve or Deny Applications*	Promptly and no later than 30 days after receiving the application from a non-public school
Obligate EANS Funds*	Within 6 months of the SEA receiving EANS funds (See B-10)
Unobligated EANS Funds*	SEA consults with U.S. Department of Education; unobligated EANS funds can be used for GEER II activities after 6-month obligation period ends (See B-10) and through the full period of availability.
FFATA Reporting*	Monthly
Annual Reporting*	TBD
Maintenance of Effort Reporting under the CRRSA Act only	Spring 2023
Period of Availability of CRRSA EANS Funds	Through September 30, 2023 (including the Tydings period)
Period of Availability of ARP EANS Funds	Through September 30, 2024 (including the Tydings period)

\*Applies to both CRSSA EANS and ARP EANS

**H. ARP EANS Requirements (New September 17, 2021)**

**H-1. What provisions of CRRSA EANS apply to ARP EANS?**

The ARP Act extends the EANS program authorized under section 312(d) of the CRRSA Act. Accordingly, with two exceptions, the requirements of ARP EANS are the same as those in section 312(d) of the CRRSA Act. The two exceptions are: (1) an SEA may only provide services or assistance under the ARP EANS program to non-public schools that enroll a significant percentage of students from low-income families and are most impacted by the COVID-19 emergency; and (2) an SEA may not use ARP EANS funds to reimburse any non-public school as authorized under section 312(d)(4)(M) of the CRRSA Act.

On July 9, 2021, the Department posted on its website final requirements for the ARP EANS program to (1) make clear that, with the exceptions noted above, the requirements under the CRRSA EANS program apply to the ARP EANS program and (2) establish guidelines to determine that a non-public school enrolls a significant percentage of students from low-income families and is most impacted by the COVID-19 emergency. The final requirements were subsequently published in the *Federal Register* at <https://www.federalregister.gov/d/2021-14862>.

As noted in B-10, the Governor of each State must provide assurance to the Department that the SEA will provide services or assistance to eligible non-public schools and that the SEA will obligate funds for services or assistance requested by eligible non-public schools within six months of receiving its funds. If

an SEA is in compliance with this and the other requirements in 312(d)(2), section 312(d)(6) requires the SEA to return any unobligated funds remaining six months after receipt to the Governor for authorized uses under the GEER II Fund through the full period of availability.

**H-2. How does an SEA determine which non-public schools may receive services or assistance under the ARP EANS program?**

The final requirements require a Governor, in his or her application for ARP EANS funds, to identify the significant poverty percentage and the factors of COVID-19 impact the State will use, after approval by the Secretary, to determine which non-public schools are eligible to receive services or assistance. In addition to meeting the definition of a non-public school in section 316(6) of the CRRSA Act and the eligibility requirement in section 312(d)(9) of the CRRSA Act, a non-public school must meet or exceed the State’s significant poverty percentage and be most impacted by the COVID-19 emergency.

**H-3. Are eligible non-public schools under the CRRSA EANS program the same schools that are eligible for services or assistance under the ARP EANS program?**

Not necessarily. Section 2002(a) of the ARP Act requires that an SEA only provide services or assistance to an eligible non-public school that enrolls a significant percentage of students from low-income families (whose family income does not exceed 185 percent of the 2020 Federal poverty level consistent with the final requirements) and is most impacted by the COVID-19 emergency. It is possible that some non-public schools that received services or assistance under the CRRSA EANS program will not meet the threshold for enrolling a significant percentage of students from low-income families or being most impacted by the COVID-19 emergency under the ARP EANS program. (See H-5 and H-8).

**H-4. Are the allowable uses of funds the same under the ARP EANS program as they are under the CRRSA EANS program?**

Yes, with one exception. Under the ARP EANS program, a non-public school may apply to receive all of the allowable services or assistance in section 312(d)(4) of the CRRSA Act, except for reimbursements. (See D-1). An SEA may provide allowable services or assistance directly to a non-public school or through a contract with an individual, association, agency, or organization.

**H-5. What constitutes a “significant percentage of low-income students”?**

Under the final requirements, a non-public school is considered to enroll a significant percentage of students from low-income families if the percentage of students from low-income families enrolled in the school meets or exceeds 40 percent. Alternatively, a State may propose and, if approved by the Secretary, use an alternate significant poverty percentage based on circumstances in the State, which may be—

- (1) The State’s average percentage of students from low-income families in public and non-public schools;
- (2) The average percentage of students from low-income families in non-public schools in the State that, for example, applied for or participated in the CRRSA EANS program; or
- (3) Other factors that the State demonstrates support an alternate significant poverty percentage.

**H-6. How does a State obtain approval to use an alternate significant poverty percentage?**

A State may propose in its application an alternate significant poverty percentage based on circumstances in the State. To receive approval, a State must provide data and supporting rationale to justify the use of such an alternate. A State may support use of an alternate significant poverty percentage, given that significant poverty may vary from State to State based on a particular State’s relative level of poverty. The final requirements may permit a State to use an alternate significant poverty percentage based on a

State's average percentage of students from low-income families in both public and private schools. The final requirements also allow a State to apply to use an alternate significant poverty percentage based on the average percentage of students from low-income families in non-public schools in the State that, for example, applied for or participated in the CRRSA EANS program. Using such average could take into account existing data unique to non-public schools and at a level ensuring a rigorous standard relative to such schools. Finally, recognizing that there may not be a one-size-fits-all way to show the factors in a particular State, the final requirements also permit a State to use an alternate significant poverty percentage based on measures that the State demonstrates reflect significant poverty and are approved by the Secretary. For example, a State might submit data showing the relative rates of poverty in non-public schools as compared to public schools or the percentage of non-public schools that would be excluded at different thresholds.

The Department will review applications and notify States of the status of their application within 15 days of receipt of an approvable application.

**H-7. What sources of data may an SEA use to obtain a count of students from low-income families enrolled in a non-public school?**

To obtain a count of students from low-income families enrolled in a non-public school, an SEA may use one or more of the following sources of data, provided the poverty threshold is consistent across sources and does not exceed 185 percent of the 2020 Federal poverty level:

- (1) Data on student eligibility for free or reduced-price lunch;
- (2) Data from the E-Rate program administered by the Federal Communications Commission;
- (3) Data from a different source, such as scholarship or financial assistance data; or
- (4) Data from a survey developed by the SEA.

**H-8. How does a State determine whether a non-public school is most impacted by the COVID-19 emergency?**

Under the final requirements, an SEA must determine if a non-public school is most impacted by the COVID-19 emergency based on at least one of the following factors:

- (1) The number of COVID-19 infections per capita in the community or communities served by the non-public school;
- (2) The number of COVID-19 deaths per capita in the community or communities served by the non-public school;
- (3) Data on the academic impact of lost instructional time and the social, emotional, or mental health impacts attributable to the disruption of instruction caused by the COVID-19 emergency; or
- (4) Data on the economic impact of the COVID-19 emergency on the community or communities served by the non-public school.

In addition to using one or more of these factors, an SEA may use other factors included in the State's approved ARP EANS application to determine whether a non-public school is most impacted by the COVID-19 emergency.

**H-9. Must a State provide information to the public regarding how it will determine which non-public schools enroll a significant percentage of students from low-income families and are most impacted by COVID-19?**

Yes, consistent with the final requirements. Following approval of the State's ARP EANS application by the Secretary, an SEA must publish on its website, on or before the date it makes applications for services

or assistance available to non-public schools, (1) the minimum percentage it will use to determine whether a non-public school enrolls a significant percentage of students from low-income families, (2) the source(s) of poverty data it will use to determine counts of students from low-income families in a non-public school, and (3) the factors it will use to identify non-public schools as most impacted by the COVID-19 emergency.

## Risk Assessment

Agency/ Authority:	DOE
Program:	EANS
Funding Source:	CRRSA
Recipient or Sub-recipient:	DOE
Completed By:	Amanda Schultz
Date:	05/17/22

Note: This risk assessment tool may not include all relevant risk factors for your particular agency. Each agency should undertake a review to determine whether any additional risk areas should be reviewed, should identify those areas here, and should analyze them in accordance with the format of this tool.

- 1. Risk Inquiry:** Organizational leadership, capacity, expertise, and experience managing and accounting for federal grant funds in general, and disaster recovery funds in particular.

**Rating Element:** Assess your agency's experience and staffing capacity to manage and account for federal grant funds and/or disaster recovery funds. Considerations include: your agency's organizational structure, supervisory roles, delegation of authority, line level staffing capacities, experience at all levels, and responsibilities and relations within and between different divisions or offices within your agency. Does your agency have a monitoring and oversight plan to assess your continued performance and compliance with federal and state laws and regulations? Does that plan include an assessment of internal controls, review of risks, threats and prevention and detection of fraud, waste, and abuse? How will your agency address risk areas and the need for corrective action?

### **Summary Assessment/Description of Risks Identified:**

The NJDOE has an organizational structure that allows for delegation of authority with a wide range of experience at all levels. Recently, Senior staff has had one Assistant Commissioner resign. A current long-term Department employee is serving as Acting Assistant Commissioner. The Department has a solid plan for monitoring subgrantees. On an annual basis, a departmentwide internal controls analysis is conducted to identify any deficiencies. Every office completes and signs off.

**Risk Level (Low, Medium, High):** Low

- 2. Risk Inquiry:** Input from the individuals/units that will be disbursing funds or administering the program.

**Rating Element:** How will your agency plan for the use of the COVID-19 Recovery Funds? Does your plan include considerations for federal and state requirements and eligible uses of the funds? Does your plan establish adequate funding and staffing requirements for administering the funds? Is your plan consistent with your statutory mission and objectives?

## **Risk Assessment**

Does your plan include or contemplate the inclusion of input from line staff that are administering the program?

### **Summary Assessment/Description of Risks Identified:**

The Office of Interdistrict School Choice and Non Public School Services is responsible for administering the EANS program. Under the EANS law, NJDOE was not permitted to issue grants and instead had to contract with providers to provide services to the Nonpublic Schools. Regular meetings are held with the providers to facilitate open dialogue. Line staff overseeing this project were heavily involved in design of program, application and reviews every invoice for reimbursement.

**Risk Level (Low, Medium, High):** Low

### **3. Risk Inquiry:** Review of existing internal controls and any identified weaknesses.

**Risk Element:** Has your agency reviewed its internal controls to ensure that policies and procedures are in place to satisfy federal and state laws and regulations? Are your agency policies and procedures adequate? Are they updated for all relevant processes required for the administration of the funds? Does your agency have a monitoring and oversight plan to assess your continued performance and compliance with federal and state laws and regulations? Does that plan include an assessment of internal controls, review of risks, threats and prevention and detection of fraud, waste, and abuse? How will your agency address risk areas and the need for corrective action?

### **Summary Assessment/Description of Risks Identified:**

Internal controls are assessed on an annual basis departmentwide. Under EO166, NJDOE will be hiring an integrity monitoring firm for two years to assist with monitoring of all EANS funds. Annually, NJDOE is also subject to a Single audit and Federal monitoring of various federal grant programs. Annually, NJDOE undergoes a Single Audit for various federal programs.

**Risk Level (Low, Medium, High):** Low

### **4. Risk Inquiry:** Prior audits and audit findings.

**Risk Element:** Has your agency been audited in the past? Have you considered and addressed any prior audit findings and recommendations that may be applicable to your success in overseeing COVID-19 Recovery Funds?

### **Summary Assessment/Description of Risks Identified:**

## Risk Assessment

Yes, annually NJDOE undergoes a single audit. We have taken lessons learned from each audit and applied them to ESSERF.

**Risk Level (Low, Medium, High):** Low

**5. Risk Inquiry:** Lessons learned from prior disasters.

**Risk Element:** Has your agency been audited after a previous disaster? Have you considered and addressed any findings and recommendations from such audit(s)?

**Summary Assessment/Description of Risks Identified:**

The only disaster funds we have received are Temporary Impact Aid related to hurricanes and wildfire. We underwent a review from a federal contractor related to this to ensure we are in compliance. A report from this review was never issued to the NJDOE. Due to the fact that we have never received disaster funds, we are at higher risk in this area. However, DOE receives a large amount of federal funds and is familiar with federal grant requirements.

**Risk Level (Low, Medium, High):** Medium

**6. Risk Inquiry:** Sub-recipient internal control weaknesses, if applicable.

**Risk Element:** If your agency is overseeing sub-recipients, have the sub-recipients been the subject of prior negative audit findings and recommendations that could impact oversight? How will your agency ensure that sub-recipients adhere to all requirements relating to their receipt of funds, including their use of funds and the reports they will be required to submit documenting their use of such funds?

**Summary Assessment/Description of Risks Identified:**

Under EANs there are no subrecipients, only vendors.

**Risk Level (Low, Medium, High):** Low

**7. Risk Inquiry:** Adequacy of financial, acquisition, and grants management policies and procedures, including technological capacity and potentially outdated financial management systems.

**Risk Element:** When is the last time there was an assessment of financial, acquisition, and grants management policies and procedures? Is technological capacity an issue? Are the financial management systems adequate or outdated? Have the systems been updated or can they be updated to function adequately for the administration of the COVID-19 Recovery Funds?

## Risk Assessment

### Summary Assessment/Description of Risks Identified:

Policies and procedures related to financial, procurement and grants management are reviewed and updated annually. Additionally, both the accounting system and grants management system have security levels within them to prevent same individuals from approving payments and paying payments. This allows for separation of duties to be maintained.

**Risk Level (Low, Medium, High):** Low

#### 8. Risk Inquiry: Barriers to reporting.

**Risk Element:** Does your agency have, or intend to develop, templates/forms or other documentation to report the results of the funding awards, including how your agency will respond to oversight bodies seeking to ascertain who received funds, the amount of funds, and the date funds were distributed?

### Summary Assessment/Description of Risks Identified:

Yes, this information can be gathered from existing systems that are being used to track the EANS award. Vendors are receiving reimbursements based on actual expenditures and payments can be provided from accounting system reports. Additionally, program information is being collected from vendors in another electronic DOE system..

**Risk Level (Low, Medium, High):** Low

#### 9. Risk Inquiry: Experience with state and federal procurement processes, value of anticipated procurements, and reliance on contractors to meet program goals and objectives.

**Risk Element:** Assess and evaluate your agency's procurement processes and experience with state and federal procurement requirements. Do you have a trained and qualified contract manager assigned to the contract? Do your contracts contain provisions to ensure that contracted vendors provide all necessary reports in the form/manner proscribed by contract? Have your contract templates been reviewed and checked for necessary state and federal contract language? If emergency contracts have been entered into, how do you plan to transition after the urgent need has ended? Do you have plans to conduct a cost analysis?

### Summary Assessment/Description of Risks Identified:

Due to the way the CRRSA EANS law was written, all goods and services provided to the Nonpublic Schools are being delivered by vendors. All contracts were awarded by the Department of Treasury and underwent DAG reviews to ensure proper contract language is included. NJDOE has extensive experience in issuing procurements using federal funds.



## Risk Assessment

**Risk Level (Low, Medium, High):** Low

**10. Risk Inquiry:** Potential conflicts of interests and ethics compliance.

**Risk Element:** Evaluate the means used to ensure that there is adequate separation of duties surrounding program funding requests and determinations. Does your agency have a code of conduct or policy describing measures to guard against potential conflicts of interest?

**Summary Assessment/Description of Risks Identified:**

Within NJDOE, there is a separation of duties for procurements, payments and accounting transactions. NJDOE follows state ethics law. Every employee undergoes regular ethics trainings and completes annual ethics forms that detail potential conflicts of interests. Employees who have a conflict of interest work with the Ethics Liaison Officer to recuse themselves from the situation.

**Risk Level (Low, Medium, High):** Low

**11. Risk Inquiry:** Amount of funds being disbursed to a particular category of sub-recipient and the complexity of its project(s).

**Risk Element:** Evaluate the guidance, policies and procedures, or other documents that are being used to ensure that your agency properly oversees the sub-recipients' use of funds, including those relating to internal recordkeeping, monitoring, and sub-recipient reporting. Does your agency have a plan to monitor sub-recipients' compliance with program requirements and those outlined in 2 CFR 200.331? Does that plan assess risk of sub-recipients? Does that plan include training and training documents? Have you prepared templates or other reporting forms that you will be providing to sub-recipients? Has your agency developed a plan to address sub-recipient noncompliance?

**Summary Assessment/Description of Risks Identified:**

EANs has no subrecipients and monitoring is not required for vendors under federal Uniform Grant Guidelines.

**Risk Level (Low, Medium, High):** Low

**12. Risk Inquiry:** Whether federal or state guidelines provide guidance regarding the uses of funds (i.e., discretionary vs. restrictive).

**Risk Element:** Evaluate how eligibility determinations will be made? Does your agency have written guidance or policies and procedures that provide direction in making and documenting eligibility determinations? Is the completeness and accuracy of information used in eligibility

## **Risk Assessment**

determinations verified? If so, how? By whom? Is there supervisory review and approval in this process?

### **Summary Assessment/Description of Risks Identified:**

EANS eligibility is outlined in the CRSSA law. NJDOE follows all federal laws in determining eligibility.

**Risk Level (Low, Medium, High):** Low



# A Partnership for Success

## Integrity Monitor Engagement Query Response

Contract G4018 – Integrity Oversight Monitoring – Category 3 Services

### *New Jersey Department of Education – Emergency Assistance to Nonpublic Schools Program*

December 14, 2022 | 3:00 p.m. EST



#### **Submitted by:**

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

**Frank Banda, CPA, CFE, CGMA, PMP**  
Managing Partner – Public Sector

[www.CohnReznick.com](http://www.CohnReznick.com)



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CohnReznick LLP | 101 Crawfords Corner Road | Suite 2316 | Holmdel, NJ 07733-1980  
Main: 732.578.0700 | Fax: 732.578.1711 | [cohnreznick.com](http://cohnreznick.com)

December 14, 2022

State Contract Manager  
Ms. Mona Cartwright, Fiscal Manager  
NJ Department of the Treasury  
Via email: [REDACTED]



Copy to:

Ms. Amanda Schultz, Director  
Office of Budget and Accounting  
NJ Department of Education  
Via email: [REDACTED]

***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 Education – Emergency Assistance to Nonpublic Schools Programs***

Dear Ms. Cartwright and Ms. Schultz:

On behalf of CohnReznick, I am pleased to present our proposal to provide the New Jersey Department of Education (NJDOE) with Category 3: Integrity and Anti-Fraud Oversight Monitoring services to support the compliant use of the Governor’s Emergency Education Relief (GEER) Fund for the Emergency Assistance to Nonpublic Schools (EANS) program. We are confident you will find our response to be the most efficient and economical solution to work hand-in-hand with NJDOE to achieve its overall goals.

Choosing CohnReznick offers the following advantages:

#### **Subject Matter Expertise**



Our proposed team includes individuals who have worked with NJDOE to perform compliance and oversight monitoring of COVID-19 Recovery Programs. This experience allows our team to be able to deploy immediately and provide a deep bench of Coronavirus Recovery program experts with experience with both NJDOE and similar programs across other NJ state agencies. Our team will ensure the work completed under this contract will be fully compliant with all relevant Coronavirus Response and Relief Supplemental Appropriations Act, 2021, (CRRSA Act), American Rescue Plan (ARP) Act, and EO-166 regulations, guidelines, policies, and procedures.

#### **Collaboration with NJDOE Personnel**



Upon contract award, we will engage with NJDOE to determine the level of involvement desired by stakeholders. We will suggest options for integrating personnel into our approach to save costs and create efficiencies to meet deadlines. Furthermore, we are more than happy to turn over the tools and knowledge base built throughout the engagement for NJDOE staff use.

### New Jersey Presence, Rapid Deployment and Long-Term Support Capability



Our firm has the staffing capability to meet NJDOE's needs. Our broad New Jersey presence, with over 450 professionals located in our Parsippany and Holmdel offices, allows us to effectively and rapidly coordinate qualified staff to respond to NJDOE's turnaround times and reporting deadline throughout the 2-year period.

### Excellent Record of Supporting New Jersey IOM Programs



CohnReznick provided compliance and oversight monitoring services for New Jersey's Department of Community Affairs, Sandy Recovery Division (DCA-SRD) for its Superstorm Sandy recovery program, resulting in the creation, implementation and monitoring 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 bring that experience to this engagement and will work together with NJDOE and all stakeholders to fulfill the goals of E.O. 166 and follow Integrity Oversight Monitoring (IOM) Guidelines for Compliance and Oversight.

### 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 programs and deliverables have repeatedly withstood intense scrutiny.

With CohnReznick's history 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 various COVID-19 relief funds, including NJDOE, – we will apply those lessons learned to this contract as Integrity Monitor for NJDOE. As an integral part of the State's accountability infrastructure, we will work closely with NJDOE to meet and exceed the scope of this Engagement Query (EQ) in monitoring the administration of the EANS Program to identify opportunities for fraud, corruption, conflicts of interest, and cost abuse issues in areas such as eligibility, program requirement compliance, and EANS Providers internal controls.

CohnReznick also has extensive experience using data analytics to identify potential instances of fraud or abuse across multiple compliance engagements in states such as NJ, Connecticut, Texas, and Louisiana, and has the expertise to detect incongruencies or anomalies in applications and subsequent internal review processes and recommend measures to mitigate against future exposures.

Thank you for your time and consideration of our response. All of our efforts will be directed toward achieving NJDOE's goals efficiently and with the highest degree of quality and integrity. CohnReznick is committed to serving as your trusted advisor, fulfilling the requirements of this EQ, and delivering services that surpass your expectations. Should you have any questions or concerns please do not hesitate to contact me.

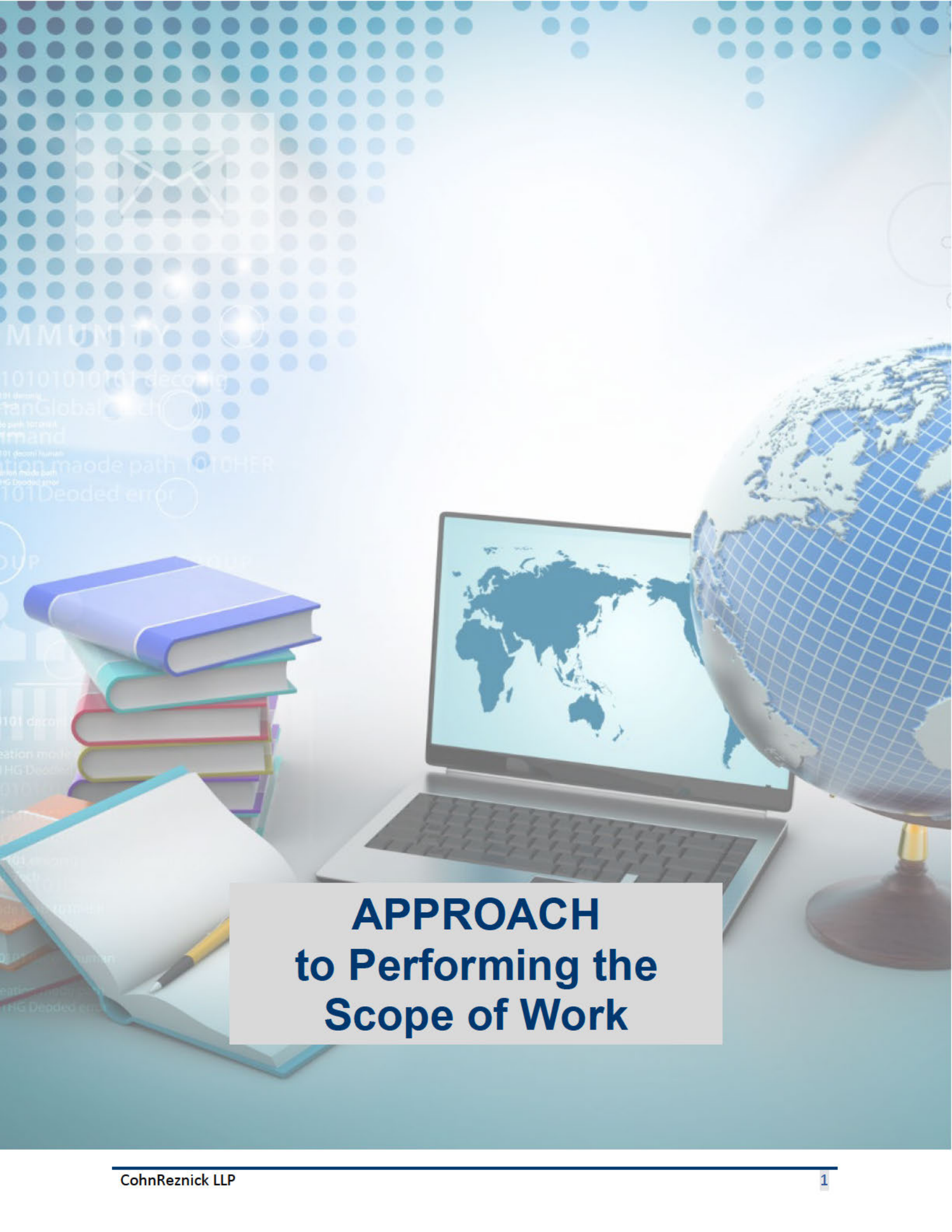
Sincerely,

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

# EDUCATION

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**APPROACH  
to Performing the  
Scope of Work**



## Our Plan to Accomplish NJDOE’s EANS Requirements

CohnReznick’s team of professionals are *prepared to support NJDOE on this engagement* to perform a review of the EANS Program and its compliance with the CRRSA and ARP Acts.

Throughout this engagement, we will provide detailed reports identifying any concerns related to potential fraud, corruption and abuse as well as recommendations on how to address and remediate any of the concerns identified.

The below workplan outlines our comprehensive and holistic approach to performing each component of the scope as outlined in the EQ. Our extensive experience successfully supporting numerous New Jersey state agencies through their implementation of substantial, complex grant programs provides us with a keen understanding of the challenges and obstacles facing recipients and program administrators. Our team will meet the expectations set forth in the EQ and within the time frame specified in this response, and we are confident our work plan presents the most efficient, effective means of monitoring the EANS program.

### Planning



#### Project Launch Meeting(s)

##### Kickoff Meeting

- 1) Conduct an engagement kickoff meeting with NJDOE within 5 business days of purchase order being provided to IM;
- 2) Confirm engagement scope and objectives;
- 3) Coordinate with NJDOE regarding the work plan;
- 4) Confirm level of coordination between CohnReznick and NJDOE personnel to include communications protocols, periodic meetings/updates, etc.
- 5) Coordinate with NJDOE to draft entrance conference agenda and schedule meetings with required NJDOE personnel;
- 6) Agree on and document protocol and timelines for providing key deliverables: planning, fieldwork, wrap-up, and other related deliverables;
- 7) Agree on meeting schedule and attendees for regular updates;
- 8) Confirm the required working papers format and organizational structure for submission to the NJDOE at the end of the engagement;
- 9) Create a structure for maintaining working papers and key deliverables and for sharing information between CohnReznick and NJDOE.

##### Entrance Conference

- 1) Conduct entrance conference with NJDOE and other key stakeholders;
- 2) Overview of the Program and confirm points of contact for monitoring areas;
- 3) Request copies of policies, procedures, operational workflow and organization charts;
- 4) Establish protocol for contacting staff to request required documents and for requesting interviews and process walkthroughs;





- 5) Confirm the system of record for each process area and the existence of any external systems/databases used to maintain Program data;
- 6) Coordinate with NJDOE to select initial sample;
- 7) Confirm Providers risk assessment templates with NJDOE.

## **Monitoring of EANS Program**

### **EANS Providers' Risk Assessments**

- 1) Coordinate with NJDOE and EANS Providers to perform risk assessments to evaluate, at minimum, EANS Providers' organizational structure, internal controls and policies and procedures implemented to manage program risk in administering the EANS Program;
- 2) Conduct staff interviews and virtual processes walkthrough;
- 3) Review provided responses and documents received from the providers;
- 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 funds requirements;
- 6) Document any gaps and conduct follow-up meetings to discuss risk assessment and responses;
- 7) Complete and submit Risk Assessments;
- 8) Recommend best practices based on the results of programs' internal controls review and assessment of risks;
- 9) Document any potential areas of fraud, waste and abuse.

### **Work Plan Development**

- 1) Review DOE's self-risk assessment;
- 2) Interview NJDOE personnel and other stakeholders regarding self-risk assessment, as necessary;
- 3) Verify applicable allowable fund uses and federal and regulatory requirements for incorporation into work plan;
- 4) Based on the risk assessment, develop a Work Plan for monitoring the EANS Program;
- 5) Draft schedule for conducting initial interviews and process walkthroughs/ observations with EANS providers;
- 6) Coordinate with the Accountability Officer regarding work plan;
- 7) Finalize work plan for conducting monitoring activities.

### **Applicant Review**

- 1) Draw a random sample of applicant files reasonably expected to be representative of all nonpublic schools that applied for funds, using a methodology for sampling in



accordance with Circular A-133, Compliance Audits, as published by the American Institute of Certified Public Accountants (AICPA);

- 2) Review selected sample of applicant files for eligibility, payment, and proper documentation;
- 3) Review application data to identify potential fraud, waste, and abuse using our proven data analytics tools to identify anomalies, patterns, and discrepancies;
- 4) Review program and/or applicant data to cross-check or validate against other available data sources;
- 5) Review EANS Provider contracts with nonpublic schools to identify potential instances of fraud, waste, and abuse;
- 6) Conduct interviews and other follow-up as necessary.

### **Procurement and Expenditure Review of EANS Providers**

- 1) Review procurement conducted by the EANS providers on behalf of the nonpublic schools to determine compliance with applicable procurement regulations;
- 2) Conduct a sampling of expenditures using nationally recognized audit standards;
- 3) Develop the testing procedures;
- 4) Test a sample of expenditures to determine compliance with program guidelines, eligibility, documentation, authorizations and payment requirements;
- 5) Review duplication of benefits;
- 6) Evaluate whether onsite monitoring is appropriate based on results of risk assessment and ongoing monitoring;
- 7) Document evaluation and conclusions related to the decisions regarding onsite monitoring to NJDOE.

## **Reporting**

### **Deliverables & Closeout**

CohnReznick will provide the following reports to NJDOE based on the agreed-upon schedule:

#### **Risk Assessment of EANS Providers**

- ✓ Within one hundred twenty (120) days of the Engagement date

#### **Work Plan**

- ✓ Within thirty (30) days of the Engagement date

#### **Monthly Report(s)**

- ✓ On or before the last calendar day of the month, to be submitted with monthly invoice

#### **Draft Quarterly Report(s)**

- ✓ On or before the last day of every calendar quarter

#### **Final Quarterly Report(s)**



- ✓ 15 business days after the end of each calendar quarter

***Project Completion Report***

- ✓ No later than 9/30/2023 for CRRSA
- ✓ No later than 9/30/2024 for ARP



**DELIVERABLES  
for Scope of Work**




## Engagement Phases and Timeline


*CohnReznick is committed to providing quality services and deliverables within NJDOE's desired timeframe.*

Cognizant of the quarterly reporting over the course of two (2) years, our Work Plan is organized into five (5) phases:

- Planning
- Work Plan Development
- Risk Assessment
- Monitoring
- Reporting

<b>PLANNING</b> Day 1 – 15	<ul style="list-style-type: none"> <li>✓ Kick-off Meeting and Entrance Conferences</li> <li>✓ Establish Communications Protocol</li> <li>✓ Identify Systems and Processes</li> <li>✓ Request and Review Existing Documentation</li> </ul>	
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<b>WORK PLAN DEVELOPMENT</b> Day 6 – 30	<ul style="list-style-type: none"> <li>✓ Review Processes and Self Risk Assessment</li> <li>✓ Interview Key Personnel</li> <li>✓ Draft Work Plan</li> <li>✓ Coordinate with NJDOE to Finalize Work Plan</li> </ul>	
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<b>RISK ASSESSMENT</b> Day 6 – 120	<ul style="list-style-type: none"> <li>✓ Conduct Interviews &amp; Walkthroughs of Provider Processes</li> <li>✓ Perform Provider Risk Assessments / Assess Control Environment</li> <li>✓ Complete and Submit Risk Assessments</li> </ul>	
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**MONITORING**

*Day 6 – Completion*

- ✓ Review Sample of Applicant Files for Eligibility
- ✓ Review Procurements Conducted by EANS Providers
- ✓ Perform Sampling & Test Expenditures
- ✓ Review Program Data & EANS Provider Contracts for Potential Fraud
- ✓ Document & Submit Evaluation and Conclusions Regarding Onsite Monitoring

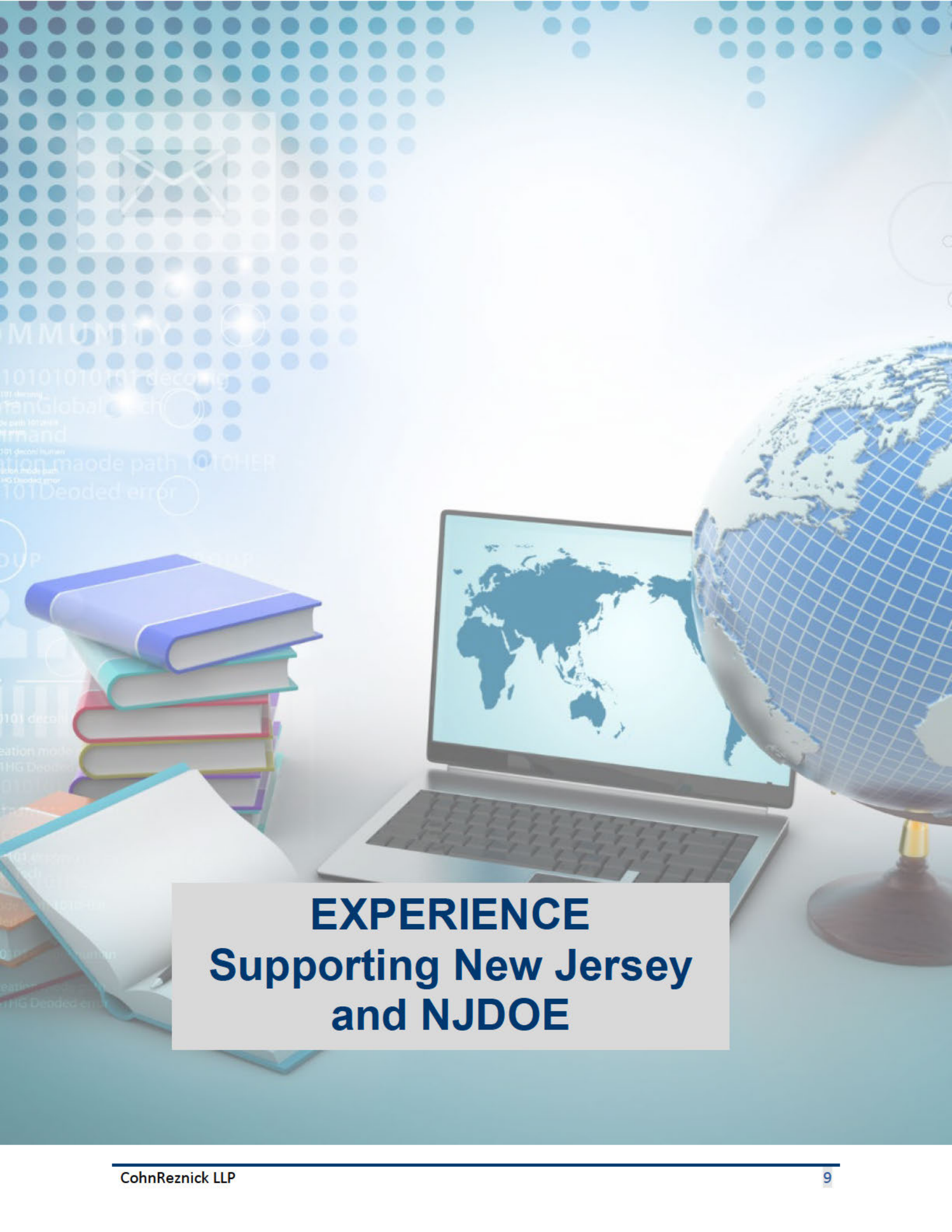


**REPORTING**

*Day 6 – Completion*

- ✓ Draft and Submit Monthly Reports
- ✓ Draft and Submit Quarterly Integrity Monitor Reports
- ✓ Draft and Submit Project Completion Reports
- ✓ Develop and Submit Ongoing Reports of any Issues of Fraud, Waste and Abuse as Needed





**EXPERIENCE**  
**Supporting New Jersey**  
**and NJDOE**



## Knowledge and Experience

CohnReznick will leverage our *extensive knowledge of the NJDOE, the State of New Jersey, and national COVID-19 compliance efforts* to be a true, strategic advisor to NJDOE.

CohnReznick has been chosen time and again as the Integrity Monitor of choice across multiple competitive solicitations by New Jersey state agencies. Since 2020, CohnReznick has been selected to monitor seven (7) New Jersey engagements pertaining to the use of COVID-19 Relief Funds, assisting agencies in achieving defensible, successful program outcomes. To date these programs have been awarded over \$6 Billion in relief funds.

The below graphic shows a summary of our experience supporting New Jersey under Contract G4018.



Nationally, multiple states have also turned to and depend on CohnReznick for the delivery of successful, billion-dollar assistance programs, giving us a unique perspective on the principal modern challenges NJDOE may encounter. For example, CohnReznick is the integrity monitor for the State of Florida's allocation of the Emergency Solutions Grant – Coronavirus (ESG-CV). In this role, we coordinated with Continuums of Care to ensure funding is serving its purpose of stemming homelessness as a result of the pandemic. Additionally, we are the integrity monitor for Louisiana's Emergency Rental Assistance and Homeowner Assistance Funds Program, where we work to ensure funding is compliantly being distributed to residents who need it. These are just a few of the national COVID-19 recovery programs we monitor.

In summary, we are well-versed in how to effectively monitor COVID-19-related grant programs to help ensure grants stay on track with their intended recovery missions.

Our experience allows us to provide NJDOE with the following benefits:

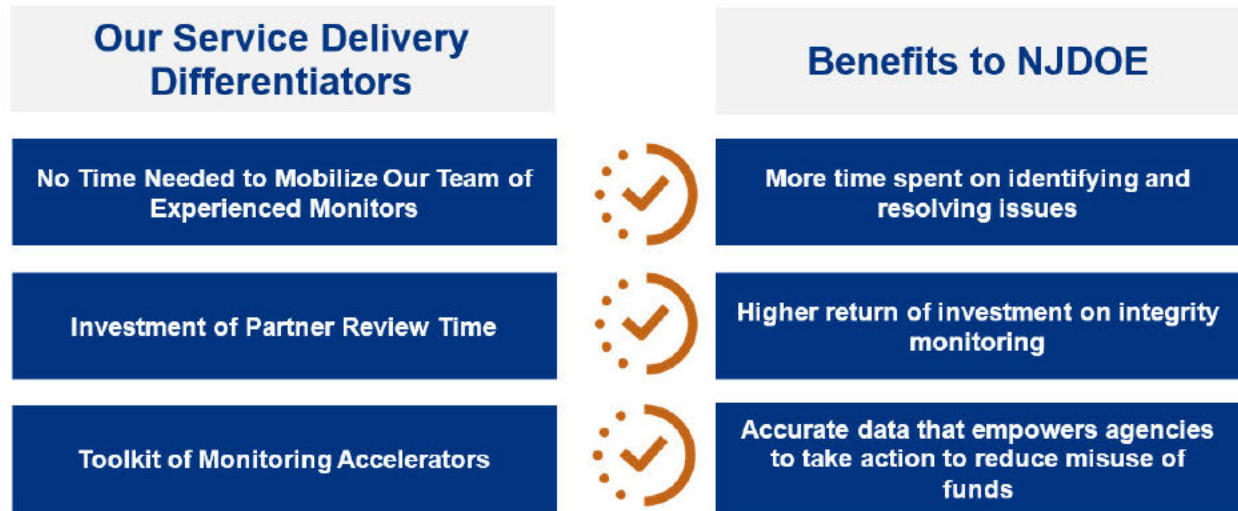
- ✓ Increased effectiveness to focus attention on trends and patterns.
- ✓ Increased efficiencies and reduced costs over time.
- ✓ Increased protection against fraud, waste and abuse.





## How CohnReznick’s Integrity Monitoring Solution is Different

Throughout our work with NJ Treasury on Contract G4018, we keep in mind the bigger picture: protecting the use of federal funds in New Jersey by ensuring our team is efficient and continuously generating accurate insights. This mindset allows us to differentiate our *Integrity Monitoring Service Delivery Model* in the following ways:



## CohnReznick’s Integrity Monitoring Toolkit

CohnReznick can leverage our demonstrably effective workbooks and testing procedures developed over previous engagements for compliance monitoring for New Jersey State agencies, including under NJDOE, and utilize our expansive knowledge base to help develop a clear, actionable monitoring plan. Further, our experienced data team has project-proven, analysis tools and methodologies to capture significant pools of data and extract meaningful insights into trends within a program – from identifying potential risks of fraud, waste, and abuse, to highlighting inefficiencies in program performance, CohnReznick possess the means to drive accountable, successful program outcomes.





## Insights from a CohnReznick Integrity Monitor



Viktoria  
Barrett –  
*Manager*



I believe the strength of a team is found in each individual team member, and the strength of each member is the team. At CohnReznick I found a workplace that values its employees, recognizes their achievements, and creates a sense of belonging.

Our Compliance and Monitoring team has been working for nearly a decade with various NJ State and Local agencies to help them identify and manage risks for improved decision-making and fraud prevention, achieve regulatory and legal compliance, and transform their departments to add greater value to the business. I am proud to say I joined this team in 2021 as a Senior Consultant and was promoted to Manager in 2022.

It makes me happy to know our work truly makes a difference, and proud when we receive compliments from our clients for our work ethic and worthwhile outcomes. The greatest compliment we can receive is the opportunity to continue building a professional relationship and work on important business questions and improvements together



“We just wanted to thank you for your professionalism as you conducted [our] Integrity Monitoring. Your knowledge and expertise in overseeing the disbursement of ... COVID-19 Funds and the administration of ... COVID-19 programs are highly appreciated. We look forward to implementing your practice recommendation in order to mitigate the risk areas, and to improve and streamline our quality system.”  
~ State of New Jersey Client



“Your commitment to quality and your agility – it was just really unprecedented. You stood out among the vendors. It was your standards that helped us really get this done and helped [us] see what we could, or maybe should, be expecting from others too.”  
~ State of Texas Client



“CohnReznick has provided – and continues to provide – [us] highly reliable, expert advice and statewide capacity augmentation services for [our] Recovery programs. Their prior experience working with other state agencies ... has provided [us] the expedited, reliable guidance and subject matter expertise [we] required ... [we are] a more capable organization with CohnReznick in the wake of COVID while managing multiple federal and state disasters.”  
~ State of North Carolina Client



“I appreciate your participation in the ... program and I’m looking forward to the outstanding work product that I’ve come to expect from CohnReznick folks like yourselves.”  
~ State of Texas Client



**STAFF  
Experience and  
Team Structure**



## Engagement Management Team & Subject Matter Experts

CohnReznick has structured our team of professionals based on the requirements of this EQ as well as our direct experience providing compliance and oversight monitoring services for projects of similar size, scope and turnaround time.

The selected **Program Manager** for this engagement is **Ron Frazier, JD, PMP**, who has 15+ years of experience and specializes in providing integrity oversight monitoring services for state and regulatory agencies. Mr. Frazier is a Senior Manager who has worked with the State of New Jersey on multiple engagements including NJDOE and NJDCA in monitoring Coronavirus Relief Funds in the State's response to COVID-19.

The **Project Managers** for this engagement are **Anna Fomina, CPA, CGMA** and **David Solomon**.

- **Anna Fomina, CPA, CGMA** has 18+ years of financial management, audit and advisory consulting experience with specific expertise in compliance and monitoring, fraud prevention and detection, assessment of internal controls, disaster recovery and grant management. A Manager with CohnReznick, Ms. Fomina has supervised integrity oversight and anti-fraud monitoring for Coronavirus Relief Funds (CRF) pursuant to the CARES Act for NJDOE and multiple other NJ state agencies.
- **David Solomon** has 6+ years of experience in project management relating to business systems implementation, auditing and reporting, and previously performed and managed compliance and integrity oversight monitoring for NJDOE, NJDOC, NJDOH and NJDCA, specific to the use of Coronavirus Relief Funds (CRF) pursuant to the CARES and Consolidated Appropriations Acts. He has also worked in the public sector for the Florida Division of Emergency Management (FDEM) and the Florida Department of Financial Services in the Bureau of Auditing (DFS), and has expertise auditing state- and federally-procured contracts and payments, and leading business systems process mapping and process improvement.

Our **Subject Matter Experts (SMEs)** for this Engagement are **Rochell Cottingham, PMP, CIA, CISA, CFE, CCSA, CGAP, CRMA** and **Shih-Hsien Yang**.

- **Rochell Cottingham, PMP, CIA, CISA, CFE, CCSA, CGAP, CRMA** is a Senior Manager with 29+ years of experience in audit, compliance, performance monitoring, revenue assurance, quality assurance, fraud prevention and detection, risk management, system development and project management, and 21 years of experience as an Internal Auditor. He has conducted integrity monitoring of CARES Act funding for the New Jersey Department of Education (NJDOE), managed compliance and monitoring efforts for the Cancer Prevention and Research Institute of Texas (CPRIT), and has provided internal audit support to the New York Governor's Office of Storm Recovery (GOSR) and the City of New Orleans (CNO).
- **Shih-Hsien Yang** is a Data Analytics Manager, accomplished data scientist and fraud detection SME who brings 8+ years of data science expertise to this engagement with proven success in implementing and deploying machine learning (ML) algorithms into production environments. Mr. Yang has investigated potential fraud rings using data science, and has presented his findings to authorities for data-driven decision-making.







## Key Personnel Chart











The *Key Personnel* chart we have developed (below) is included to familiarize NJDOE with our engagement team and also highlight their relevant IOM and compliance experience. Our team is fully staffed with professionals experienced in performing the work as outlined in this EQ, and the team structure is designed to be flexible and efficient in order to adhere to the turnaround times and completion deadline requirements of this EQ for NJDOE.

Please note the badges shown to the right have been added to our staff bios to denote that professional has demonstrated and proven experience with NJDOE and with the State of New Jersey.







 <b>Key Personnel</b>	<b>Years of Experience</b>	<b>Relevant Experience</b>
<b>Partner – Executive Oversight Provided at No Charge to NJDOE</b>		
<p>Frank Banda, CPA, CFE, CGMA, PMP  <i>Managing Partner – Government and Public Sector Advisory</i></p>   	<p>35+</p>	<ul style="list-style-type: none"> <li>• 35+ years’ management, audit, accounting and consulting experience, with expertise in fraud prevention and detection, audit readiness, internal controls, compliance and monitoring, disaster recovery and grant management.</li> <li>• Proven ability to plan and implement large programs while managing risks and resolving issues; well versed in public policy and audit/fraud prevention.</li> <li>• Serves as Integrity Monitor for ~\$3 billion of Community Development Block Grant – Disaster Recovery (CDBG-DR) funding for New Jersey’s Department of Community Affairs (DCA).</li> <li>• Engagement Partner on multiple NJ Integrity Monitoring Coronavirus Relief Fund projects including NJDOE, NJDOH, NJDOC, NJOMB and NJDCA.</li> </ul>












 <b>Key Personnel</b>	<b>Years of Experience</b>	<b>Relevant Experience</b>
<b>Program Manager – 120 Total Hours</b>		
<p>Ron Frazier, JD, PMP</p>   	15+	<ul style="list-style-type: none"> <li>• 15+ years’ accounting experience, specializing in providing compliance and integrity oversight monitoring services for state agencies and private entities.</li> <li>• Licensed attorney and lead for both compliance and compliance monitoring engagements.</li> <li>• Performed as contract and performance manager for NJ IM Coronavirus Relief Fund projects including NJDOE, NJDOH and NJDCA.</li> </ul>
<b>Project Managers – 544 Total Hours</b>		
<p>Anna Fomina, CPA, CGMA</p>   	18+	<ul style="list-style-type: none"> <li>• 18+ years’ extensive auditing, consulting, integrity monitoring and fraud investigation experience in private and public sector.</li> <li>• Managing Integrity Oversight Monitoring for NJDOE, NJDOH, NJOMB and NJDCA projects including Program and Performance Monitoring, Financial Monitoring, Grant Management and Anti-Fraud Monitoring for Coronavirus Relief Funds (CRF) pursuant to the CARES, Consolidated Appropriation, American Rescue Acts.</li> </ul>
<p>David Solomon</p>   	6+	<ul style="list-style-type: none"> <li>• 6+ years’ experience in government 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.</li> <li>• Performed and managed compliance and integrity monitoring services for the State of New Jersey - DOC, DOH, DOE, and DCA, specific to the use of Coronavirus Relief Funds (CRF) pursuant to the CARES and Consolidated Appropriations Acts.</li> </ul>













 <b>Key Personnel</b>	<b>Years of Experience</b>	<b>Relevant Experience</b>
<b>Subject Matter Experts – 64 Total Hours</b>		
<p>Rochell Cottingham, PMP, CIA, CISA, CFE, CCSA, CGAP, CRMA</p>   	<p>29+</p>	<ul style="list-style-type: none"> <li>• Experienced senior manager with audit, compliance, performance monitoring, revenue assurance, quality assurance, fraud prevention and detection, risk management, system development and project management; 21 years of experience as an Internal Auditor.</li> <li>• Conducted integrity monitoring of CARES Act funding for the New Jersey Department of Education (NJDOE), managed compliance and monitoring efforts for the Cancer Prevention and Research Institute of Texas (CPRIT), provided internal audit support to the New York Governor’s Office of Storm Recovery (GOSR) and the City of New Orleans (CNO).</li> <li>• Senior Manager providing comprehensive quality management and grant compliance monitoring services to the Louisiana Office of Community Development/Disaster Recovery Unit (OCD/DRU) and conduct agreed-upon procedures (AUP) for the Texas Water Development Board (TWDB).</li> <li>• Integral in development and testing of compliance processes and checklists for the Louisiana Office of Community Development/Disaster Recovery Unit (OCD/DRU) and the Texas Division of Emergency Management (TDEM) and for providing performance monitoring services to TxDOT in that agency’s effort to manage over \$25 billion in projects across the state.</li> <li>• Managed the design, implementation and testing of the Louisiana Housing Corporation’s Online Application, the OCD/DRU’s tracking and reporting system, the Gustav/Ike Online Recovery System (GIOS), and the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) Hazard Mitigation Grant Program system.</li> </ul>













 <b>Key Personnel</b>	<b>Years of Experience</b>	<b>Relevant Experience</b>
<b>Subject Matter Experts (continued) – 64 Total Hours</b>		
<p>Shih-Hsien Yang</p>  	8+	<ul style="list-style-type: none"> <li>Experienced data analytics manager with proven success in helping government and public sector clients make near-real time, data-driven decisions. Much of his work is focused on safe-guarding financial payments and direct deposit transactions made by the federal government.</li> <li>Instrumental role in developing Machine Learning algorithms for fraud detection and duplicate detection to combat fraud, waste and abuse for recovery programs in the States of Texas and Connecticut.</li> <li>Investigated potential fraud rings using data science and has presented the findings for data-driven decision-making.</li> </ul>
<b>Consultants – 1384 Total Hours</b>		
<p>Noah Zagelbaum, CPA, CIA</p>   	12+	<ul style="list-style-type: none"> <li>12+ years of experience providing provides process improvement, data analytics and risk advisory solutions to clients in diverse industries such as financial services, manufacturing and government entities.</li> <li>8 years of experience as an Internal Auditor.</li> <li>Experienced with ensuring SOX compliance as well as performing fraud investigations and data analysis to capture cost savings and improve control environments for clients.</li> </ul>
<p>Tiffany Thompson</p>   	10+	<ul style="list-style-type: none"> <li>Experienced performing routine and special audits, as well as preparing reports of audit results, recommending improvements in accounting methods and internal controls, and assisted in developing efficient operations by preparing internal controls, systems, and procedures.</li> <li>Evaluated compliance and finalized deliverables on Integrity Monitoring engagements with NJDOH, NJDOC and NJDCA.</li> <li>Previously served in the Florida Office of the Attorney General conducting financial and compliance audits, and with the Florida Department of Agriculture and Consumer Services as a compliance officer identifying and presenting business risks and irregularities for \$1.2 billion in annual USDA grants.</li> </ul>

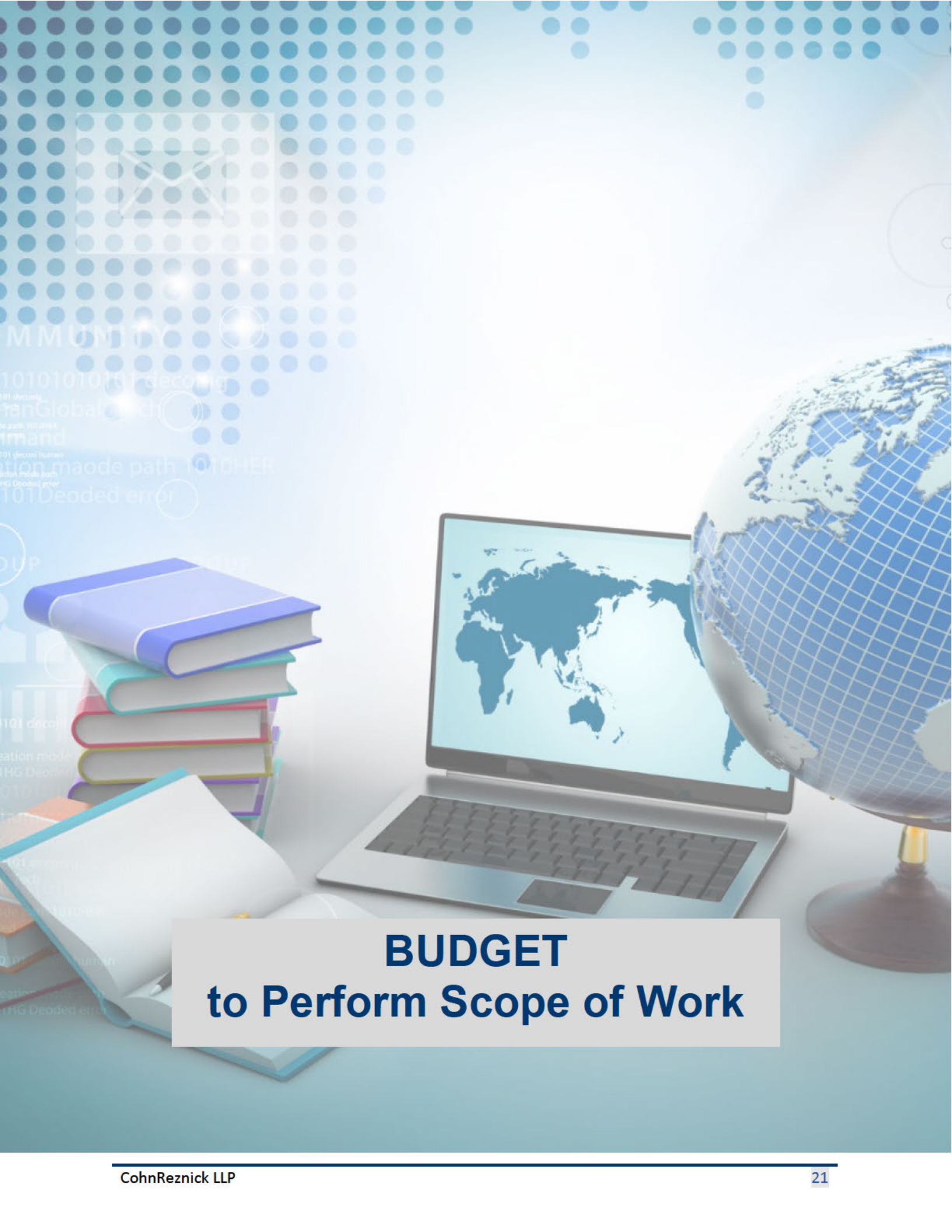




 <b>Key Personnel</b>	<b>Years of Experience</b>	<b>Relevant Experience</b>
<b>Consultants (continued) – 1384 Total Hours</b>		
<p>Viktoria Barrett, CIA</p>   	<p>5+</p>	<ul style="list-style-type: none"> <li>• 5+ years' experience providing audit and attest services to construction, financial services and real estate clients.</li> <li>• Worked on projects related to use of Coronavirus Relief Funds (CRF) for staffing, vaccination, construction programs and activities.</li> <li>• Monitored contractor compliance with legal, regulatory and contractual obligations and provided integrity monitoring services for NJDOE, NJDOH and NJDCA.</li> <li>• Previously served as Assistant Inspector General for Health &amp; Hospitals, NYC Department of Investigation – managed OIG activities and participated in development and implementation of OIG's audit, investigative and field operations.</li> </ul>
<p>Erin White</p>   	<p>5+</p>	<ul style="list-style-type: none"> <li>• 5+ years of governmental accounting and auditing experience including pre-audit and post-audit reviews of Florida state agency payments and contracts.</li> <li>• Provided integrity monitoring services such as risk assessment and finalizing deliverables for NJDOE, NJDOH and NJDOC.</li> <li>• Experienced in developing and implementing CRF and Non-CRF federally funded grant programs.</li> </ul>
<p>Sarah Cowan, CPA</p>   	<p>4+</p>	<ul style="list-style-type: none"> <li>• 4+ years of tax accounting experience, specifically preparing and reviewing individual, partnership and corporate tax returns and analyzing financial statements.</li> <li>• A member of the firm's Fiscal and Integrity Monitoring Group which focuses on contract compliance and monitoring within the construction industry and public sector.</li> <li>• Performed integrity monitoring services for NJDOE and NJDOH to ensure compliance with CARES Act funding – assisted in risk assessments and finalizing deliverables.</li> <li>• Analyzes financial statements, prepares and reviews individual/partnership/corporate tax returns, researches tax topics and writes memorandums.</li> </ul>



 <b>Key Personnel</b>	<b>Years of Experience</b>	<b>Relevant Experience</b>
<b>Consultants (continued) – 1384 Total Hours</b>		
<p><b>Andrew Barchenko</b></p>   	<p>3+</p>	<ul style="list-style-type: none"> <li>• 3+ years of experience providing internal audit support, Sarbanes-Oxley compliance, system selection and implementation, and process improvement supporting clients in the commercial real estate, financial services, retail and consumer products, healthcare and not-for-profit industries.</li> <li>• Experienced in identifying control gaps and operational inefficiencies, and developing recommendations for gap remediation and process improvement.</li> <li>• Performs business consulting services including policy and procedure development, and system selection and implementation.</li> </ul>
<p><b>Elsie Guevara, CFE</b></p>   	<p>3+</p>	<ul style="list-style-type: none"> <li>• 3+ years' experience providing audit and attest services to clients in various industries including integrity monitoring of the Port Authority of New York and New Jersey (PANYNJ).</li> <li>• Performed integrity monitoring services for NJDOE and NJDOH to ensure compliance with Coronavirus Relief Funds (CRF) pursuant to CARES Act.</li> </ul>
<p><b>Emily McCracken</b></p>   	<p>3+</p>	<ul style="list-style-type: none"> <li>• Experienced conducting payment application reviews, construction closeout audits, and supporting audit staff in collecting documents and working papers related to internal audit projects.</li> <li>• Has performed integrity monitoring services to prevent, detect and remediate inefficiency and risks in the expenditure of COVID-19 recovery funds – conducted risk assessments, testing, evaluation of internal controls/policies/ procedures, and assisting in finalizing deliverables such as risk assessments and quarterly reports.</li> <li>• Conduct testing for NJDOE to evaluate compliance with agreements and whether policies and procedures were in place to satisfy the Coronavirus Relief Funds (CRF) requirements; also evaluated internal controls of financial management, organizational capacity of leadership and experience in managing federal grants/funds, prior audits and adequacy of financial, acquisition, and grants management policies and procedures, including technological capacity and potentially outdated financial management systems.</li> </ul>



# **BUDGET to Perform Scope of Work**



## Price Sheet to Perform the SOW

The Price Sheet below reflects our changes in assumptions for the engagement from the previous EQ for NJDOE EANS. **Please note the Total Cost (non-discounted) shown is the cost calculated prior to any discounts applied, however being keenly aware of NJDOE’s efforts to remain under budget we have discounted our pricing to present our best value to NJDOE.**

Our Price Sheet to perform the SOW (below) reflects the contract expiration deadline of 10/31/2024. Our staff will complete all tasks pursuant to the Quarterly and Final Report deadlines, and the project deliverables will be completed and submitted to NJDOE based on those requirements in the EQ.

With this response CohnReznick believes it has shown it is more than qualified and capable of providing the services as outlined in the EQ. Our experience helping numerous states and municipalities, along with our proven track record of providing industry-leading audit and advisory services, demonstrates how CohnReznick is uniquely suited in aiding NJDOE. In addition, if required CohnReznick has the capacity to engage with local resources to provide on-site inspections as needed.

Staffing Category	Hourly Billing Rate (\$)	Hours	Amount (\$)	Total Cost (\$)	Hourly Discounted Billing Rate (\$)	Amount (\$)	Total Cost (discounted) (\$)
Partner/Principal/Director	\$ 295.00	8	\$2,360.00	\$57,336.00	\$ -	\$0.00	\$54,976.00
Program Manager	\$ 275.00	8	\$2,200.00		\$ 275.00	\$2,200.00	
Project Manager	\$ 252.00	80	\$20,160.00		\$ 252.00	\$20,160.00	
Supervisory/Sr. Consultant	\$ 204.00		\$0.00		\$ 204.00	\$0.00	
Consultant	\$ 153.00	200	\$30,600.00		\$ 153.00	\$30,600.00	
Associate/Staff	\$ 133.00		\$0.00		\$ 133.00	\$0.00	
Subject Matter Expert	\$ 252.00	8	\$2,016.00		\$ 252.00	\$2,016.00	
Administrative Support	\$ 76.00		\$0.00		\$ 76.00	\$0.00	
		304					
Partner/Principal/Director	\$ 295.00	4	\$1,180.00	\$35,348.00	\$ -	\$0.00	\$34,168.00
Program Manager	\$ 275.00	8	\$2,200.00		\$ 275.00	\$2,200.00	
Project Manager	\$ 252.00	80	\$20,160.00		\$ 252.00	\$20,160.00	
Supervisory/Sr. Consultant	\$ 204.00		\$0.00		\$ 204.00	\$0.00	
Consultant	\$ 153.00	64	\$9,792.00		\$ 153.00	\$9,792.00	
Associate/Staff	\$ 133.00		\$0.00		\$ 133.00	\$0.00	
Subject Matter Expert	\$ 252.00	8	\$2,016.00		\$ 252.00	\$2,016.00	
Administrative Support	\$ 76.00		\$0.00		\$ 76.00	\$0.00	
		164					
Partner/Principal/Director	\$ 295.00	10	\$2,950.00	\$227,934.00	\$ -	\$0.00	\$224,984.00
Program Manager	\$ 275.00	40	\$11,000.00		\$ 275.00	\$11,000.00	
Project Manager	\$ 252.00	192	\$48,384.00		\$ 252.00	\$48,384.00	
Supervisory/Sr. Consultant	\$ 204.00		\$0.00		\$ 204.00	\$0.00	
Consultant	\$ 153.00	1056	\$161,568.00		\$ 153.00	\$161,568.00	
Associate/Staff	\$ 133.00		\$0.00		\$ 133.00	\$0.00	
Subject Matter Expert	\$ 252.00	16	\$4,032.00		\$ 252.00	\$4,032.00	
Administrative Support	\$ 76.00		\$0.00		\$ 76.00	\$0.00	
		1314					
Partner/Principal/Director	\$ 295.00	20	\$5,900.00	\$89,740.00	\$ -	\$0.00	\$83,840.00
Program Manager	\$ 275.00	64	\$17,600.00		\$ 275.00	\$17,600.00	
Project Manager	\$ 252.00	192	\$48,384.00		\$ 252.00	\$48,384.00	
Supervisory/Sr. Consultant	\$ 204.00		\$0.00		\$ 204.00	\$0.00	
Consultant	\$ 153.00	64	\$9,792.00		\$ 153.00	\$9,792.00	
Associate/Staff	\$ 133.00		\$0.00		\$ 133.00	\$0.00	
Subject Matter Expert	\$ 252.00	32	\$8,064.00		\$ 252.00	\$8,064.00	
Administrative Support	\$ 76.00		\$0.00		\$ 76.00	\$0.00	
		372					
Allowance for Travel Expenses and Reimbursement if on-site monitoring required			\$10,000.00				
<b>Total Cost (non-discounted)</b>				<b>\$410,358.00</b>			
<b>Total Cost (if discounted)</b>							<b>\$397,968.00</b>



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



## **IDENTIFICATION of Any Conflicts of Interest**



## Our Written Notification of No Known Conflicts At This Time

Per the requirements outlined in the New Jersey Treasury's Engagement Query to retain a Category 3: Integrity Monitoring/Anti-Fraud Integrity Monitor for the New Jersey Department of Education (NJDOE) to conduct virtual desk monitoring of the NJDOE and the Emergency Assistance to Nonpublic Schools (EANS) Providers as it relates to the EANS project, this is our written notification to NJ Treasury and NJDOE 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 NJDOE, and work with NJ Treasury and NJDOE to effectively resolve such conflicts.



**ENGAGEMENTS  
Under G4018 with Other  
State Agencies**

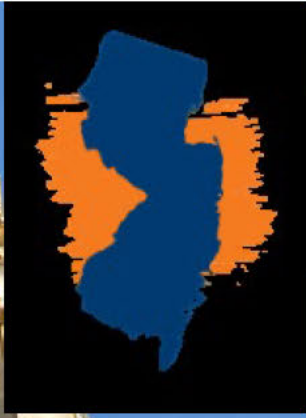




## Existing NJ Treasury Engagements

Below is a listing of CohnReznick’s existing engagements under NJ Treasury Contract G4018, as requested.

<b>CohnReznick LLP</b>	<i>State Agency</i>	<i>Commencement Date</i>	<i>Expiration Date</i>
	NJ Department of Education (DOE)	1/31/2022	9/20/2024



*Thank you!*

