

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: Vander Weele Group^{LLC}
Quarter Ending: 06/30/2025
Expected Engagement End Date: 09/30/2025

A. General Info

1. Recovery Program Participant:

New Jersey Department of Education (NJDOE)

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

American Rescue Plan Act (ARPA)

3. State Funding Source (if applicable):

American Rescue Plan State Fiscal Recovery Fund

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

June 30, 2025

5. Accountability Officer:

Robert Amon

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

Learning Acceleration Program: High-Impact Tutoring

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

The purpose of this engagement is to collaborate with the NJDOE to develop measures that will help to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 recovery funds and to provide expertise in program and process management auditing, financial auditing, grant management, and integrity monitoring/anti-fraud services.

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

Monitoring covers approximately \$35 million in State Fiscal Recovery Funds appropriated to the State of New Jersey through June 30, 2025.

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

The amount expended to date totals: **\$38,524,793.12.**

10. Amount Provided to Other State or Local Entities:

The amount provided to school districts to date totals: **\$38,050,549.00.**

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

The Vander Weele Group is currently in the Monitoring Phase for the second round of reviews.

12. Completion Status of Integrity Monitor Engagement:

As noted in the prior quarter, the deadline to complete the High-Impact award monitoring was extended through 09/30/2025, as a second round of funding was made available for the program. The Vander Weele Group team is currently in the Monitoring Phase for the second round of reviews, which it expects to complete before the end of quarter three.

B. Monitoring Activities

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

- a) IM Response

No FEMA funds are associated with the Learning Acceleration High-Impact Tutoring program.

- 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

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1. The Vander Weele Group is finalizing the second round of reviews. As noted in prior quarters' reporting, we selected 15 districts from three New Jersey regions (North, Central, and South) for second-round reviews. We also reviewed one first-round district, bringing the total districts reviewed during the second round to 16. This district requested and received reimbursement prior to incurring the expenditure, resulting in a delay until they paid the expenditure

2. To date, we have completed the monitoring review for 14 of the 16 districts selected for this round of reviews (including one district from the first round). We have provided the NJDOE with monitoring reports for all 14 completed districts.

Below is a summary of the 14 completed districts:

- Eight districts had no findings.
- Six districts had findings either with or without questioned costs as follows:
 - Two districts used an incorrect or unrelated program code to book the High-Impact Tutoring expenditures.
 - Two districts did not comply with NJ contract law governing procurements that exceed the specified threshold and therefore require a Request for Proposal.
 - One district had a finding and a questioned cost of \$672.00 attributable to missing time and effort documentation for one district personnel.
 - One district (from Round 1 reviews) submitted and received reimbursement prior to incurring the actual expense

We have requested documents, such as background check documentation, to verify tutor qualifications from the remaining two districts and will close them out once we receive this information.

3. The Vander Weele Group has completed monthly reports for April, May, and June, as well as the second quarterly report for 2025.

b) Recovery Program Participant Comments

NJDOE agrees with above.

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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

We confirm that we have received the requested data/information regarding the administration of the Learning Acceleration High-Impact Tutoring Program from the NJDOE and from the various districts being reviewed.

During the second round of reviews, the NJDOE provided a list of districts that received funding along with the reimbursement amount each received. Using various risk assessment indicators, we selected a sample of 15 districts for review. We emailed each selected district our initial document requests (including contracts, purchase orders, invoices, disbursement records, etc.) and a OneDrive link to upload document. These documents help us validate the individual expenditures.

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

We are currently in the Monitoring Review Phase for all 15 districts selected for this second round of reviews, including the additional district from the first round. To date, 14 out of the 16 districts selected have been reviewed and closed.

The Monitoring Phase consists of reviewing procurement documentation (e.g., reviewing contracts, specifically vendor contracts, for purchased services) to ensure the costs noted within these contracts correspond to what the districts submitted via the Electronic Web-Enabled Grant (EWEG) System. Or, if costs relate to the compensation of Local Educational Agency (LEA) staff, to ensure they align with local bargaining agreements). This monitoring process will continue until we have completed the second round of monitoring reviews.

b) Recovery Program Participant Comments

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

a) IM Response

Our review of the payment documentation involved comparing the amounts the NJDOE provided to the source documents the districts provided (purchase orders, invoices, receipts, etc.), identifying discrepancies noted, communicating those discrepancies to the districts for resolution, and communicating any unresolved issues that may become a finding to the NJDOE. This process will continue until we have completed the second round of monitoring reviews.

b) Recovery Program Participant Comments

Type Here

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

a) IM Response

1. Quarterly activities to prevent and detect waste, fraud, and/or abuse include, but are not limited to, discussions over potential fraud, controls that may exist to detect and prevent fraud via review of control documentation provided, requests and analysis of applicable documentation, follow-up inquiries, and interviews.
2. To date, our initial tasks for our second round of reviews have not uncovered any evidence of waste, fraud, and/or abuse. We will continue to perform substantive procedures and data analytics as we go through our second round monitoring process/district reviews to determine the effectiveness of controls and procedures in place to prevent and detect waste, fraud, and/or abuse.

b) Recovery Program Participant Comments

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

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a) IM Response

During the second round of monitoring reviews for the High-Impact Tutoring program, the Vander Weele Group identified several issues/findings for six of the 14 districts completed. Two of the six districts had a finding for not having a Request for Proposal with the vendor providing the tutoring services. One of the two remaining districts had a finding and a questioned cost of \$672.00, attributable to missing time and effort documentation for one district personnel. Another district had a control finding for submitting and receiving reimbursement before incurring the actual expense.

As we are in the final stages of completing the second round of reviews, we will provide an update on any further integrity issues/findings as we continue our engagement.

b) Recovery Program Participant Comments

Findings will be reported to the department's audit unit to review. The Grant Coordinator will work with the districts to discuss the findings and provide proper processes for each occurrence.

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

a) IM Response

N/A

b) Recovery Program Participant Comments

Type Here

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

a) IM Response

We did not note waste, fraud, or abuse in our prior quarters' reporting. Though, as reviews continue, we will detail actions taken to remediate waste, fraud, and abuse.

b) Recovery Program Participant Comments

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C. Miscellaneous

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

a) IM Response

Dr. Kristen Mokofisi— 19.00

Richard Palmer—145.75

Rene Alaniz— 0.00

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

N/A

b) Recovery Program Participant Comments

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Name of Integrity Monitor:

Vander Weele Group^{LLC}

Name of Report Preparer:

Richard Palmer

Signature:

Richard Palmer

Date:

6/30/2025