

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Vander Weele Group<sup>LLC</sup>  
Quarter Ending: 3/31/2024  
Expected Engagement End Date: 9/16/2024

**A. General Info**

1. Recovery Program Participant:

New Jersey Department of Education (NJDOE) – Learning Acceleration Program

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:

August 31,2024

5. Accountability Officer:

Amanda Schultz

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

Learning Acceleration Program: High Impact Tutoring – Program and Performance Monitoring, Financial Monitoring and Grant Management, and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs.

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

Purpose 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 provide expertise in Program and Process Management Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud Services.

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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 August 31, 2024.

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

The amount expended to date totals: \$2,809,307.25.

10. Amount Provided to Other State or Local Entities:

The amount provided to school districts to date totals: \$2,791,099.00.

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

The Learning Acceleration program is in the planning phase. We are currently receiving and reviewing documents such as the Memorandum of Understanding (MOU) between DOE and the NJ Department of Community Affairs (DCA). We have requested internal controls documentation and process narratives that will aid in our risk assessment process, which we perform prior to moving into the monitoring phase.

12. Completion Status of Integrity Monitor Engagement:

As noted above, the Learning Acceleration program is currently in the planning phase. Completion of the monitoring processes and all deliverables is expected by September 16, 2024.

**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 program.

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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

1. Completed initial kick-off meeting on 1/24/2024 (with meeting minutes provided).

2. Conducted bi-weekly follow-up meetings to discuss various inquiries and items relating to the documentation requests and the risk assessment process, potential personnel to be interviewed for that process, as well as any other communications as we work through the initial planning phase of the project.

3. Received and reviewed Learning Acceleration Program MOU between DCA and NJDOE.

4. Sent risk assessment document request list to NJDOE on 2/2/2024. Received initial documents on 2/29/2024, which are currently in review by the VWG team.

5. Developed framework for risk assessment to gather necessary information. Currently working on drafting the risk assessment as we receive documents and responses from NJDOE.

6. Completed Monthly and Quarterly reporting for the first quarter of 2024.

b) Recovery Program Participant Comments

NJDOE agrees with above

15. Description to confirm appropriate data/information has been provided by the Recovery Program Participant and description of activities taken to review the project/program:

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a) IM Response

We confirm that we have received the appropriate data/information that were initially requested regarding the administration of the Learning Acceleration program. We may need additional documentation as we review the information we initially received. The requested and provided information pertains to the completion and documentation of the VWG risk assessment over the program as a whole.

b) Recovery Program Participant Comments

N/A

16. Description of quarterly auditing activities conducted to ensure procurement compliance with terms and conditions of contracts and agreements:

a) IM Response

We are in the initial stages of the risk assessment, reviewing documents pertaining to internal controls and processes, and will move on to the monitoring phase once that process is complete.

The monitoring phase will consist of reviewing procurement documentation (e.g. review of contracts, specifically vendor contracts for purchased services to ensure that the costs noted within these contracts tie back to what was submitted via the Application System, or if compensating Local Educational Agency (LEA) staff, ensure costs are in accordance with local bargaining agreements).

b) Recovery Program Participant Comments

N/A

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

a) IM Response

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Although we are still in the planning phase and not yet into monitoring, our review of the payment documentation involved comparing the amount provided from NJDOE to the source documents provided from the districts (purchase order, invoice, receipts, etc.), identifying discrepancies noted, communicating those variances to the districts for resolution, as well as communicating any unresolved issues that may rise to the level of a finding to NJDOE.

b) Recovery Program Participant Comments

N/A

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 any 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, if applicable, interviews.
2. To date, our initial tasks have not uncovered any evidence of waste, fraud, and/or abuse. We will perform substantive procedures and data analytics as we go through our 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

N/A

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

a) IM Response

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We are currently in the initial planning phase (risk assessment procedures) and will provide an update on any integrity issues/findings as we commence our monitoring review phase.

b) Recovery Program Participant Comments

N/A

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

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

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

a) IM Response

None currently noted in our prior quarter reporting.

b) Recovery Program Participant Comments

N/A

**C. Miscellaneous**

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

a) IM Response

Dr. Kristen Mokofisi – 32.80  
Richard Palmer – 29.50  
Sophia Staveris – 29.15  
Artecia Foster – 55.00  
Rene Alaniz – 9.25

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b) Recovery Program Participant Comments

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23. Add any item, issue, or comment not covered in previous sections but deemed pertinent to monitoring program:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor: Vander Weele Group <sup>LLC</sup>  
Name of Report Preparer: [Richard Palmer]

Signature: *Richard Palmer*  
Date: 3/28/2024