

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: Vander Weele Group^{LLC}
Quarter Ending: 03/31/2025
Expected Engagement End Date: 180 days from Notice to Proceed (Tentatively October 2025)

A. General Info

1. Recovery Program Participant:

Middlesex County Department of Finance

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

American Rescue Plan Act (ARPA)

3. State Funding Source (if applicable):

New Jersey Department of Community Affairs (NJDCA) and New Jersey Department of the Treasury

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

December 31, 2026

5. Accountability Officer:

Nicholas Jeglinski

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

Middlesex County Athletic Complex and Multi-Purpose Venue

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

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Middlesex County (county) represents New Jersey's second largest and most diverse county. Destination 2040 (D 2040) is the county's strategic plan that will guide policies, plans, programs, and investment decisions. As part of D 2040, the county has partnered with Middlesex College (college). One of the primary goals of D 2040 is to expand and promote parks and green space. As such, the county and college have included in their plans the building of an athletic complex and multi-purpose venue. The NJDCA has allocated \$20 million in funding from *ARPA* for the athletic complex. Based on the engagement query for this integrity monitorship, construction was anticipated to start in January 2025, with completion scheduled for April 2026. Additionally, the NJ Treasury has allocated \$20 million in funding from *ARPA* for the venue. Based on the engagement query for this integrity monitorship, construction was anticipated to start in December 2024, with an expected completion date of April 2026.

As a recipient of *ARPA* funds, the county must comply with the requirements of *ARPA*, other Federal laws, and provisions of Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, known as the Uniform Guidance. The Uniform Guidance governs the administration of Federal grants. As a pass-through entity, the county is bound by the Uniform Guidance's requirements for subrecipient monitoring and management. Notably, *ARPA* governs cost principles and the guidance of the US Department of the Treasury.

As the selected integrity monitor for this engagement, the Vander Weele Group (VWG) will conduct the following:

1. A review of document retention policies and procedures.
2. Fraud prevention/detection and data analytics.
3. Construction project monitoring.
4. A procurement/expenditure review.
5. An independent review of the existing risk assessment, to be followed by an additional risk analysis if warranted.

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

1. NJDCA: allocated \$20 million of *ARPA* funds toward the athletic complex.
2. NJ Treasury: allocated \$20 million of *ARPA* funds toward the multi-purpose venue.

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

1. Athletic Complex: \$0.00

2. Multi-Purpose Venue: \$2,325,473.32

10. Amount Provided to Other State or Local Entities:

N/A

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

Planning Phase

12. Completion Status of Integrity Monitor Engagement:

Currently reviewing and providing input on the risk assessment completed by the county's consultants, Joseph A. DeLuca Advisory and Consulting Services LLC (DeLuca Advisory). Expenditure reviews to commence in the coming months.

B. Monitoring Activities

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

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

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.):

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a) IM Response

- 1.) The NJ Treasury provided the VWG with the letter of engagement on 12/31/2024, and the county provided the purchase order on 01/02/2025.
- 2.) We drafted the work plan and shared it with the county on 01/07/2025. The plan was reviewed at the kickoff meeting.
- 3.) We drafted and shared the agenda for the kickoff meeting.
- 4.) We conducted the engagement kickoff meeting on 01/07/2025. Members from the county, the college, DeLuca Advisory, and VWG were present.
- 5.) We drafted and shared meeting minutes from the kickoff meeting on 01/17/2025. DeLuca Advisory provided the requested revisions on 01/21/2025. The VWG provided a final version of the meeting minutes on 01/28/2025.
- 6.) We provided the county with an initial document request and inquiry document on 01/22/2025. The county began uploading requested documentation following the kickoff meeting and throughout the month of January.
- 7.) We reviewed the risk assessment conducted by DeLuca Advisory for accuracy.
- 8.) We drafted the fiscal compliance matrix, an internal monitoring tool to guide the VWG's monitoring.
- 9.) We sent the county and college a document request list to help us conduct a review of the completed risk assessment and began a review of documents provided.
- 10.) We drafted and provided a tentative agenda and questioning for the on-site visit on 03/11/2025.
- 11.) We conducted an on-site visit on 03/11/ 2025 with members from the county and DeLuca Advisory.
- 12.) We conducted internal biweekly meetings on 01/16/2025, 01/30/2025, 02/13/2025, 02/27/2025, 03/07/2025 and 03/27/2025.
- 13.) We conducted biweekly meetings with the county on 01/16/2025, 01/30/2025, 02/13/2025, 02/27/2025, and 03/27/2025.
- 14.) We drafted and finalized monthly reports for January and February 2025.
- 15.) We drafted a monthly report for March 2025.
- 16.) We drafted the first quarterly report for 2025.
- 17.) We submitted the final monthly and quarterly reports to DOF on April 14, 2025.

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b) Recovery Program Participant Comments

N/A

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 have submitted a document request list and additional follow-up requests regarding documentation pertaining to both projects, inclusive of documents related to internal controls, invoice processing, and organizational charts and lists for responsible parties. The Notice to Proceed was approved at the end of January 2025, and therefore, construction of the multi-purpose venue has begun. We will gather expenditure documentation to determine allowability and proper documentation, as required under *ARPA* and the Uniform Guidance.

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 requested procurement documentation related to the multi-purpose venue and are reviewing it for compliance with applicable State and Federal guidance, as well as ensuring that work completed through this procurement is done in accordance with the contract and agreements. Once the procurement is finalized for the athletic complex, we will conduct a similar review.

b) Recovery Program Participant Comments

N/A

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

a) IM Response

As construction has recently begun on the multi-purpose venue, we will gather payment documentation to support expenditures related to the ARPA allocations for this project. Once the Notice to Proceed is finalized for the athletic complex, we will additionally gather payment documentation related to this project.

b) Recovery Program Participant Comments

N/A

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

a) IM Response

We carried out a comprehensive evaluation of the risk assessment that DeLuca Advisory completed, and created an internal monitoring compliance matrix, which involved a detailed review of documents and procedures. Once we finalize the evaluation of the risk assessment, we will provide it to the county, college, and DeLuca Advisory. Additionally, we conducted an on-site visit on 03/11/2025. During this site visit, we discussed the remaining questions regarding the organizational structure of invoice processing, project status, construction-related delays and concerns, and other necessary areas of interest. Additionally, we toured both sites with pertinent staff and met with the contractor procured for the multi-purpose venue.

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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As the Notice to Proceed was finalized at the end of January 2025 for the multi-purpose venue, we will continue to monitor areas of concern, including findings of waste, fraud, and abuse. We will do the same for the athletic complex once the Notice to Proceed for that project is finalized.

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

N/A

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—62.25
Kathleen Budrean—4.45
Rick Duran— 35.00

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Richard Palmer— 19.50
Sophia Staveris—63.45
Bianca Joseph—76.65
Cassy Good—86.05
Katherine Larson—227.15
Christina Evans—2.50
Sydney Long—1.25

b) Recovery Program Participant Comments

N/A

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 ^{LLC}
Name of Report Preparer:	Cassy Good
Signature:	<i>Cassy Good</i>
Date:	04/14/2025