

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Vander Weele Group<sup>LLC</sup>  
Quarter Ending: 09/30/2024  
Expected Engagement End Date: 12/31/2024

**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:

August 31,2024

5. Accountability Officer:

Amanda Schultz

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 and grant management, and integrity monitoring/anti-fraud services.

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

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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: \$25,609,105.60.

10. Amount Provided to Other State or Local Entities:

The amount provided to school districts to date totals: \$25,408,039.00.

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

The Learning Acceleration program is currently in the monitoring phase. From our risk assessment process, we selected a total of nine districts for monitoring review during this first round. We selected districts evenly across all three regions (North, South, and Central).

We have completed initial meetings and/or received initial documents from all of the districts selected for review and have since received the initial documents requested from a majority of the districts.

12. Completion Status of Integrity Monitor Engagement:

As noted above, the Learning Acceleration program is currently in the monitoring phase.

Further, it was noted from our biweekly discussions that the timing of the High-Impact award would be extended as additional funding was made available for the program. As a result, we may need to request a no-cost extension until further district expenditures have occurred to commence the second round of reviews.

**B. Monitoring Activities**

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

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a) IM Response

No FEMA funds are associated with the Learning Acceleration program.

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.):

a) IM Response

1. Conducted biweekly meetings between pertinent Vander Weele Group (VWG) and NJDOE staff and management to discuss the status of the Learning Acceleration program as it relates to the risk assessment process, status of monitoring reviews, and other applicable follow-ups.

2. Completed a comparative risk assessment to determine the districts to be monitored for the Learning Acceleration program for the first round of reviews and provided it to the NJDOE on 07/16/2024.

3. Commenced planning for monitoring of the districts selected for review, which included setting up a OneDrive for district uploads, drafting initial communications to the selected districts, assembling document request lists, gathering reporting templates, etc. As part of our planning process, the VWG team also met with the program coordinator to explain our review process and ask any questions before we reach out to the districts. There was also a walkthrough of the EWEG grant management system the districts use to upload grant-specific information from the application phase and reimbursement requests.

4. Attended initial meetings and/or received initial information for all nine of the districts selected for the first round of reviews. Eight of the nine districts have uploaded the initial requested documents. We sent out our secondary requests to each of these eight districts and sent a

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follow-up to the one district that had yet to respond to the initial inquiry. Based on our review of the initial information we noticed that the information we received varied from district to district. We met with the NJDOE grant contact, Lisa Haberl, to inquire about the documentation received from the districts. This discussion was to ensure that we are all in agreement with the documentation and our review in comparison to the requirements of the High-Impact grant requirements.

4. Continued discussion regarding the high-impact expenditures to date and the timing of a second round of reviews. The NJDOE noted that the timing of the award would be extended as additional funding was made available for the program. Based on our discussion, there may be a need for a no-cost extension to support the monitoring of the second round of reviews when the districts have expended additional funds. We will await additional guidance from the NJDOE regarding the timing of the additional funding to coordinate with planning for the second round of reviews.

5. Completed monthly reports for July, August, and September, as well as the third quarter report for 2024.

### b) Recovery Program Participant Comments

NJDOE agrees with the 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:

#### a) IM Response

We confirm that we have received the requested data/information regarding the administration of the ACSERS program from the NJDOE and from the various districts being reviewed.

The NJDOE provided the VWG with a listing of districts that received funding during the first round, along with the reimbursement amount provided to each. Using various risk assessment indicators, the VWG

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selected a sample of nine districts for review. For our process, we coordinated initial meetings with each of the districts to review their internal control processes and procedures, specifically as they relate to the management of the High-Impact tutoring grant. Based on the information we gathered from the initial meetings, we submitted a more detailed document request list to each district, including contracts, purchase orders, invoices, and disbursement records, which will aid in our validation of the individual expenditures being reviewed. We confirm that we have received the appropriate data/information that we initially requested regarding the administration of the High-Impact Tutoring program. We are currently in process of sending second and third requests in order to begin the close out phase on a few of the reviews.

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 have commenced our monitoring review for all nine districts selected for this first round of reviews.

The monitoring phase will consist of reviewing procurement documentation (i.e., review contracts, specifically vendor contracts, for purchased services) to ensure the costs noted within these contracts correspond to what the districts submitted via the EWEG Application System. Or, if costs relate to the compensation of 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.

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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.

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 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 have recently commenced our monitoring review of the High-Impact tutoring program. We have not come across any issues/findings. However, as we are in the early phases of the monitoring phase, we will provide an update on any integrity issues/findings as we continue through the 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

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 any current waste, fraud, or abuse in our prior quarters 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 – 11.25  
Richard Palmer - 156.50

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Sophia Staveris – 74.75  
Artecia Foster – 12.05  
Rene Alaniz – 175.20

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: 09/30/2024