

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Vander Weele Group<sup>LLC</sup>  
Quarter Ending: 09/30/2025  
Expected Engagement End Date: 11/05/2025

**A. General Info**

1. Recovery Program Participant:

Middlesex County Department of Finance (DOF)

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:

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 spaces. As such, the county and college are building an athletic complex and multi-purpose venue. The

## Integrity Monitor Report Category 3

NJDCA has allocated \$20 million in *ARPA* funding 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. Construction officially commenced following the issuance of the Notice to Proceed on 01/22/2025 for project one, Multipurpose Venue. Additionally, the NJ Treasury has allocated \$20 million in *ARPA* funding 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. Due to court litigation delays outside of the county's control, construction officially commenced following the issuance of the Notice to Proceed on 05/09/2025 for project two, Athletic Complex.

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 Federal grant administration. 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 Federal Department of the Treasury (U.S. Treasury).

As the integrity monitor for this engagement, the Vander Wee Group 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.

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

1. Project 1: Multi-Purpose Venue: \$37,163,486.27

**Integrity Monitor Report  
Category 3**

2. Project 2: Athletic Complex: \$4,084,453.47

10. Amount Provided to Other State or Local Entities:

N/A

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

Construction Phase

12. Completion Status of Integrity Monitor Engagement:

Invoice Review Phase.

**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.):

a) IM Response

- 1.) We finalized the risk analysis of the risk assessment on 07/22/25, which the county's compliance consultant (DeLuca Advisory Services) conducted, to include additional information that the county provided.
- 2.) We updated the compliance matrix testing work paper tool and checklist to align with all applicable regulations, Memoranda of Understanding, and county requirements.
- 3.) For project one, we are reviewing Invoice Terminal INV001 through Terminal INV006 and updated the master status schedule with documentation requests

**Integrity Monitor Report  
Category 3**

to assist the monitoring review. We sent additional requests on 05/06/2025, 05/25/2025, 06/2025, 07/11/2025, 07/14/2025, 08/25/2025, and 09/03/2025. The county began uploading requested documentation on 08/26/2025 for Terminal INV001, Terminal INV002, Terminal INV003, and Terminal INV004.

- 4.) For project two, we are reviewing TOMCO Invoice 001 and TOMCO Invoice 002 and have updated the master status schedule with documentation requests to assist the monitoring on 08/19/2025, 08/25/2025, 08/29/2025, and 09/17/2025 and are waiting for the county to upload the documentation.
- 5.) We reviewed the county's records retention policies and procedures, documented our review, and will include recommendations within our final reporting.
- 6.) We reviewed the county's cash flows schedule, which shows the flow of funds from college to county during the reimbursement process and how that information is being tracked between the various agencies.
- 7.) We conducted internal meetings on 07/10/2025, 07/24/2025, 08/07/2025, 08/21/2025, 09/04/2025, and 09/18/2025.
- 8.) We met biweekly with the county on 07/10/2025, 07/24/2025, 08/07/2025, 08/21/2025, 09/04/2025, and 09/18/2025.
- 9.) Following conversations with the County, we are currently drafting a guidance document that the County can provide to contractors and subcontractors to support the maintenance of required documentation and the regulation for those requests, including *ARPA*, Uniform Guidance, and other applicable regulations.
- 10.) We conducted a second site visit of both projects on September 29, 2025, and will document areas of concern. However, we noted vast updates to each project with substantial construction conducted on project one.
- 11.) We drafted and finalized monthly reports for July and August 2025.
- 12.) We drafted the monthly reports for September 2025.
- 13.) We drafted the third quarterly report for 2025.

b) Recovery Program Participant Comments

No additional response from the county.

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

**Integrity Monitor Report  
Category 3**

We submitted a document request list and additional follow-up requests for both projects related to invoice processing. Construction of the multi-purpose venue is underway. Construction for the athletic complex began after the Notice to Proceed and was approved on 05/09/2025. We continue to gather expenditure documentation to determine allowability and proper documentation, as required under *ARPA* and the Uniform Guidance.

b) Recovery Program Participant Comments

No additional response from the county.

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 the athletic complex and have reviewed it for compliance with applicable state and Federal guidance, as well as ensuring that work completed through this procurement complies with the contract and agreements.

b) Recovery Program Participant Comments

No additional response from the county.

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

a) IM Response

Construction is ongoing for the multi-purpose venue. The Notice to Proceed for the athletic complex was finalized on 05/09/2025. We are gathering payment documentation to support expenditures related to the *ARPA* allocations for both projects.

b) Recovery Program Participant Comments

No additional response from the county.

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

a) IM Response

**Integrity Monitor Report  
Category 3**

We finalized a comprehensive evaluation of the risk assessment that the county's compliance consultant completed and provided it to the county and compliance consultant. We also completed an internal monitoring compliance matrix, which involved a detailed review of documents and procedures. We conducted a second site visit where we noted substantial construction completed. We are continuing to request and review documentation to monitor waste, fraud, and/or abuse.

b) Recovery Program Participant Comments

No additional response from the county.

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

a) IM Response

As the Notice to Proceed was finalized on 01/22/2025 for the multi-purpose venue, and on 05/06/2025 for the athletic complex, we will continue to monitor areas of concern, including findings of waste, fraud, and abuse. We are working with the county to support the mitigation of potential lack of documentation concerns by drafting a guidance document to be provided to the contractors and subcontractors listing examples of documentation that is necessary to maintain as per requirements listed under each project.

b) Recovery Program Participant Comments

No additional response from the county.

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

**Integrity Monitor Report  
Category 3**

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—29.75  
Kathleen Budrean—2.85  
Rick Duran—29.70  
Richard Palmer—33.25  
Sophia Staveris—14.00  
Bianca Joseph—127.75  
Cassy Good—61.50  
Katherine Larson—167.85  
Christina Evans—5.50  
Sydnie Long—1.75

b) Recovery Program Participant Comments

No additional response from the county.

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>

**Integrity Monitor Report  
Category 3**

Name of Report Preparer: Cassy Good  
Signature: *Cassy Good*  
Date: 10/14/2025