

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Vander Weele Group<sup>LLC</sup>  
Quarter Ending: 09/30/2025  
Expected Engagement End Date: 09/30/2026

**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:

December 31, 2025

5. Accountability Officer:

[Robert Amon]

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

Universal Pre-Kindergarten (UPK) Facilities Expansion Program

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. The integrity monitor (IM) will monitor a select sample of school districts receiving Universal Pre-Kindergarten Facilities Expansion program funds by conducting risk assessments and reviewing compliance with program requirements to minimize fraud, waste, or abuse.

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

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Approximately \$120 million in State Fiscal Recovery Funds are appropriated to the State of New Jersey through September 2026.

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

\$29,955,294.40

10. Amount Provided to Other State or Local Entities:

\$29,813,508.00

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

The Universal Pre-Kindergarten (UPK) Facilities Expansion Program is currently in the Monitoring Review Phase. From our risk assessment process, we have selected a total of six districts, two from each of New Jersey's three regions (North, South, and Central), for monitoring review in the first round.

12. Completion Status of Integrity Monitor Engagement:

As noted above, the Universal Pre-Kindergarten (UPK) Facilities Expansion Program is currently in the Monitoring Review Phase.

We are currently monitoring four of the six districts selected for the first round. We anticipate monitoring the two remaining districts in the coming months as expenditures increase.

**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 UPK program.

- b) Recovery Program Participant Comments

N/A.

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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 and NJDOE staff and management to review the status of the UPK program as it relates to document requests, NJDOE provided documentation, the risk assessment, district monitoring, and any other applicable documentation.

2.) Continued the Monitoring Phase for the first round of reviews. We are monitoring four of the six districts selected.

Below is the status of the four districts being monitored:

- On 07/10, for the first district selected, we made our third and final documentation request (detailed invoices, agreements, and other items) as part of the ongoing monitoring process. On 07/24, the district's architectural firm provided us with the documentation received from the contractor. On 08/06, after reviewing the documentation provided we made a follow-up request for additional documentation. On 08/20, the district's architectural firm provided us with the follow-up documentation and contractor responses, which we then reviewed. On 09/17 we made an additional follow-up request with the architect to confirm the support details the contractor provided and to provide its own responses. We are currently awaiting documentation and responses from the architect and contractor.
- On 07/14, we made a secondary request for documentation (detailed invoices, agreements, and other items) for the second district under review. On 08/08 and 09/17, we met with personnel from the district, architectural firm, and the contractor to clarify the information requested. After the meeting, the contractor provided additional documentation as part of the secondary request. We are currently reviewing the documentation and will follow up as needed.
- On 07/10, we had an initial meeting with the third district selected and introduced the compliance monitoring process. We sent the district our initial documentation requests (general ledgers and expenditures, policies, requests for proposals, and other items). On 07/17, the district provided the documentation which we have reviewed. On 08/04, we sent the district our second documentation request (detailed invoices, agreements, and other items). The district notified us of a delay in

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receiving documentation from the contractor and will provide it to us when available. As of 09/15, we are working with the district to complete the second documentation request.

- We selected the fourth district to monitor from the list of eligible districts as a replacement for another district, whose project had been cancelled. We determined this in communication with the NJDOE. On 08/12, we sent this district our monitoring engagement correspondence. We held initial meetings and discussions with the district on 08/26 and sent the first documentation request (general ledgers and expenditures, policies, requests for proposals, and other items). On 09/12, we received the initial documentation from the first documentation request. We are currently reviewing the information provided and will make a secondary request once we complete the initial reviews.

We are planning a site visit, as necessary, with these and subsequent districts as they near project completion.

We will continue to monitor UPK program expenditures in the coming months, as we anticipate monitoring the final two districts for the first round. However, these final two districts still have no expenditures. Depending on the time it takes to start and complete the project and the date by which the funds must be expended, we may select other districts with expenditures during the first round. We may potentially move these two initially selected districts to our round two reviews. We are working closely with the NJDOE to monitor expenditure levels and will discuss whether changes are needed for those districts.

3.) Completed July, August, and September 2025 monthly and second quarter reporting. Drafted the third quarter report for 2025.

### b) Recovery Program Participant Comments

NJDOE comments here.

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

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We can confirm that we have received the appropriate data/information requested regarding the administration of the UPK program. The information gathered enabled the start of the first round of the Monitoring Review Phase. We will request additional data/information from the NJDOE when needed as we continue the review of the final two districts in the first round of the Monitoring Review Phase.

b) Recovery Program Participant Comments

NJDOE comments here.

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 monitoring for four out of the six districts selected as part of our auditing activities. We are currently monitoring these four districts and reviewing procurement documentation to ensure vendor contracts are for purchased services and follow the terms and conditions expressed in the contract agreement. In addition, we reviewed information submitted through the NJDOE Electronic Web-Enabled Grant System (EWEG), certified payroll information submitted to the New Jersey Department of Labor and Workforce Development, and district information provided to support reimbursed costs as part of procurement.

b) Recovery Program Participant Comments

NJDOE comments here.

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

a) IM Response

We are currently monitoring four of the six districts selected for review. As part of the payment documentation review, we compared amounts the NJDOE provided to support source documents the district submitted (purchase orders, invoices, receipts, etc.). We also reviewed American Institute of Architects (AIA) documents the contractors submitted to the districts for payment and selected a sample of work items to test for adequate support documentation. In addition, as part of our payment documentation review, we analyzed certified payroll information submitted to the New Jersey Department of Labor and

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Workforce Development. We will continue reviewing payment documentation the districts provide in the first round of monitoring. We will communicate any questions or possible discrepancies on payments to the districts for a resolution. We will communicate any unresolved issues to the NJDOE and assist with identifying items that may become a finding.

b) Recovery Program Participant Comments

NJDOE comments here.

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

a) IM Response

We conducted activities to prevent and detect waste, fraud, and/or abuse including discussions with pertinent stakeholders about potential fraud and a review of controls that may exist to detect and prevent fraud. We also reviewed applicable documentation related to detecting waste, fraud, and/or abuse, including inquiries, sample testing, and interviews with staff.

To date, we have not uncovered evidence of waste, fraud, and/or abuse in the initial Monitoring Review Phase. We will continue to perform substantive testing procedures and data analysis of selected districts, which will assist in determining the effectiveness of controls and procedures in place to prevent and detect waste, fraud, and/or abuse.

b) Recovery Program Participant Comments

NJDOE comments here.

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

a) IM Response

We are currently in the monitoring phase (communicating with and testing the districts being monitored) and will update on integrity issues/findings, including findings of waste, fraud, and/or abuse.

b) Recovery Program Participant Comments

NJDOE comments here.

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

a) IM Response

As monitoring has recently commenced, we have no items of note from past quarters.

b) Recovery Program Participant Comments

NJDOE comments here

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

a) IM Response

We have not noted any waste, fraud, or abuse in our prior quarters' reporting. However, we will update any actions taken to remediate waste, fraud, and/or abuse as we work through the monitoring review phase.

b) Recovery Program Participant Comments

NJDOE comments here.

**C. Miscellaneous**

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

a) IM Response

Dr. Kristen Mokofisi— 17.25  
Richard Palmer— 95.25  
Artecia Foster— 42.25  
Rene Alaniz— 65.00

b) Recovery Program Participant Comments

NJDOE comments here.

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

a) IM Response

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N/A.

b) Recovery Program Participant Comments

NJDOE comments here

Name of Integrity Monitor: Vander Weele Group<sup>LLC</sup>

Name of Report Preparer: Rene Alaniz

Signature: *Rene Alaniz*

Date: 09/30/2025