

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Vander Weele Group<sup>LLC</sup>  
Quarter Ending: 03/31/2026  
Expected Engagement End Date: 04/15/2026

**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 NJ

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Treasury has allocated \$20 million in *ARPA* funding for the multi-purpose venue and student center, and the NJDCA has allocated \$20 million in *ARPA* funding for the athletic complex.

Based on the engagement query for Project 1 – Multipurpose Venue and Student Center, 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 January 22, 2025.

Based on the engagement query for Project 2 – Athletic Complex, construction was anticipated to start in December 2024, with an expected completion date of April 15, 2026. Due to court litigation delays outside of the county's control, construction commenced following the issuance of the Notice to Proceed on May 9, 2025.

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 and student center.

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

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1. Project 1: Multi-Purpose Venue and Student Center: \$80,144,102.55 (The \$20 million *ARPA* allocation has been fully expended).
2. Project 2: Athletic Complex: \$23,889,416.63 (The \$20 million *ARPA* allocation has been fully expended)

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 met internally on January 8 and 22, and February 5 and 19 of 2026 to discuss the project status of invoice reviews.
- 2.) We met with the county on January 8 and 22, 2026, to discuss current expenditure projections, remaining requests on mobilization costs and other documentation, and the project status. We updated the Status Schedule to

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include potential findings, which we discussed during the meeting on January 22, 2026.

- 3.) Following meetings on January 27 and February 5 and 19 of 2026, we submitted a no-cost extension request at the county's request to provide the county with sufficient time to gather the remaining expenditure documentation for project 2. This request was signed and approved on January 30, 2026, extending the integrity monitorship through April 15, 2026.
- 4.) We adjusted our internal schedule in February and March to adhere to the county's requested extension of the integrity monitor engagement to April 15, 2026.
- 5.) We conducted an on-site visit with the county at Middlesex College in Edison, New Jersey on March 4, 2026.
- 6.) For Project 1, we reviewed additional supporting documentation in January for INV02 and INV06 provided by the County.
- 7.) In February, the County provided the remaining documentation from subcontractors, concluding our review of the supporting invoice documentation for Project 1.
- 8.) For Project 2, we reviewed available supporting invoice documentation in January for invoices 03 TOMCO, 04 TOMCO, and 05 TOMCO, and updated the Status Schedule with documentation requests for these invoices.
- 9.) In February, we reviewed invoices 02 TOMCO, 03 TOMCO, 04 TOMCO, 05 TOMCO, 06 TOMCO, 07 TOMCO, and 08 TOMCO, and updated the status schedule with documentation requests for Project 2.
- 10.) In March, we reviewed supporting documentation for invoices 02 TOMCO, 04 TOMCO, 05 TOMCO, 06 TOMCO, and 08 TOMCO, updated the status schedule with final documentation requests and clarifications, and closed out invoices 03 TOMCO and 07 TOMCO for Project 2.
- 11.) We began drafting the Project Completion Report with information for Project 1 and Project 2 in January and continued throughout March.
- 12.) During February through March, we began summarizing project activities, outcomes, and overall impact to be included within the Project Completion Report.
- 13.) We finalized the December monthly report and submitted it to the county on January 15, 2026.
- 14.) We finalized the 2025 Quarter 4 report and submitted it to the county and Treasury on January 15, 2026.
- 15.) We drafted the monthly report for January 2026 and submitted it to the county for review on January 30, 2026.
- 16.) We finalized the monthly report for January 2026 and submitted it to the county on February 13, 2026.
- 17.) We drafted the monthly report for February 2026 and submitted it to the county for review on February 27, 2026

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- 18.) We finalized the February monthly report and submitted it to the county on March 11, 2026.
- 19.) We drafted the monthly report for March 2026 and submitted it to the county for review on March 31, 2026.
- 20.) We drafted the 2026 Quarter 1 report and submitted it to the county and Treasury on January 15, 2026
- 21.) We finalized the monthly report for March 2026 and submitted it to the county on April 15, 2026.
- 22.) We finalized the 2026 Quarter 1 report and submitted it to the county and Treasury on April 15, 2026.

b) Recovery Program Participant Comments

None

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 submitted a document request list, reviewed invoice documentation, and issued additional follow-up requests for both projects related to invoice processing. Construction of both the multi-purpose venue and the athletic complex is underway. We gathered expenditure documentation to assess allowability and ensure proper support, in accordance with *ARPA* and the Uniform Guidance.

We have completed our review of Project 1 – Multi-Purpose Venue and Student Center. We are currently finalizing the closeout of Project 2 – Athletic Complex and will provide an update in the next quarterly report on any findings and recommendations, if applicable.

b) Recovery Program Participant Comments

None

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

a) IM Response

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We have continued to review invoice documentation against received procurement documentation for the Multi-Purpose Venue and the Athletic Complex and reviewed it for compliance with applicable state and federal guidance. We are also verifying that work completed through this procurement is consistent with the contract and agreements.

b) Recovery Program Participant Comments

None.

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

a) IM Response

Construction is ongoing for Project 1 – Multipurpose Venue and Student Center, though the county has fully expended the *ARPA* allocation; as such, we will not be gathering any additional invoice documentation for this project. We have closed out our review of Project 1 – Multipurpose Venue and Student Center.

Construction is ongoing for Project 2 – Athletic Complex, and we will continue to gather payment documentation to support expenditures related to the *ARPA* allocation. Project 2 – Athletic Complex is in the process of closing.

We will provide an update for both projects in the next quarterly report on any findings and recommendations, if applicable.

b) Recovery Program Participant Comments

None

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

a) IM Response

We requested and reviewed documentation to monitor waste, fraud, and/or abuse. We have provided the county with a guidance document listing examples of documentation that are necessary to maintain, per requirements listed under each project. The county is able to send this guidance document to its contractors and subcontractors for their use and guidance on the projects.

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b) Recovery Program Participant Comments

None

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

a) IM Response

The primary concerns on the project were initial payroll documentation provided to substantiate the salary-related expenditure costs. The county has continued to collaborate with its contractors and subcontractors in ensuring that they maintain and provide adequate documentation to substantiate the costs and determine adequate documentation and allowability. As the projects are both mostly expended, there are no remaining concerns on full expenditure by the ARPA close out period.

b) Recovery Program Participant Comments

None

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

As noted in previous quarters, we have drafted a guidance document to be provided to the contractors and subcontractors working on the projects to ensure they are maintained and able to provide adequate documentation to substantiate costs.

b) Recovery Program Participant Comments

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None

**C. Miscellaneous**

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

a) IM Response

Dr. Kristen Mokofisi—35.50  
Kathleen Budrean— 0.50  
Rick Duran— 22.40  
Richard Palmer— 25.75  
Sophia Staveris— 18.50  
Bianca Joseph— 102.50  
Cassy Good— 50.50  
Katherine Larson— 43.15  
Sydney Long— 0.50  
Emily VanderWey— 2.00

b) Recovery Program Participant Comments

None

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:	Cassy Good
Signature:	<i>Cassy Good</i>
Date:	04/15/2026