Integrity Monitor Report
Category 3

Integrity Monitor Firm Name: Vander Weele Group[LLC]
Quarter Ending: 06/30/2025
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 and 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:

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:

   $25,992,808.34

10. Amount Provided to Other State or Local Entities:

    $25,893,167.00

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 two of the six districts selected for the first round and have begun the third district. We anticipate monitoring the three 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 Universal Pre-Kindergarten (UPK) Facilities Expansion 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 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 two of the six districts selected in the first round and have begun our third district.

We reviewed the documentation the first district provided. On 05/13, we sent a secondary request to the district's architect, including detailed invoices, agreements, etc. for the project. We received this information on 06/10 and subsequently reviewed it. On 06/17, we made a follow-up request to clarify the secondary information and are currently reviewing the response. We anticipate making a third request in the coming weeks.

On 05/13 we had an introductory meeting with the second district and afterward sent a documentation request. The second district has provided the initially requested documents, which we have reviewed. On 06/18, we made a follow-up request to clarify the initial documents, and are currently reviewing the response. We anticipate making a secondary request in the coming weeks.

On 06/17, we contacted the third district, which we are currently working with to schedule a meeting to discuss the next steps in the monitoring process**.**

The Vander Weele Group is planning a site visit, as necessary, with these and subsequent districts as they are near project completion.

We will continue to monitor UPK program expenditures in the coming months, as we anticipate more spending in the summer months from the remaining districts. However, several larger districts selected in the first round 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, these districts may initially be replaced by other districts with expenditures during the first round. We may potentially move initially selected districts to our round two reviews as needed. We are working closely with the NJDOE to

monitor expenditure levels and will discuss whether changes are needed for those districts.

3.) Completed April, May, and June 2025 monthly and first quarter reporting. Drafted the second 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

The Vander Weele Group 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 three 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

The Vander Weele Group has commenced monitoring for two out of the six districts selected (with a third district beginning shortly) as part of our auditing activities. We are currently monitoring these two 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

The Vander Weele Group is currently monitoring two 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 contractor submitted to the district 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 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 district 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

The Vander Weele Group quarterly activities to prevent and detect waste, fraud, and/or abuse include 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 perform substantive testing procedures and data analysis of selected districts. Testing procedures and data

analysis performed 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 district 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.

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

a) IM Response

As monitoring has recently commenced, there are 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— 18.75
    Richard Palmer— 47.25
    Artecia Foster— 69.75
    Rene Alaniz— 109.50

    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

    N/A.

    b) Recovery Program Participant Comments

    NJDOE comments here

Name of Integrity Monitor:	Vander Weele Group LLC
Name of Report Preparer:	Rene Alaniz
Signature:	Rene Alaniz
Date:	06/30/2025