

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: Vander Weele Group^{LLC}
Quarter Ending: 3/31/2025
Expected Engagement End Date: 09/30/2025

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:

June 30, 2025

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, 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 June 30, 2025.

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

The amount expended to date totals: \$33,714,150.02.

10. Amount Provided to Other State or Local Entities:

The amount provided to school districts to date totals: \$33,317,145.00.

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

The VWG has completed the first round of district reviews for the High-Impact Tutoring program. We sent the final district report to the NJDOE on 02/03/2025 and the Full Cumulative Report (Final Version), which summarizes the districts reviewed and notes findings, on 02/24/2025.

The VWG has completed the Planning Phase for the second round of reviews and is currently in the Monitoring Phase.

12. Completion Status of Integrity Monitor Engagement:

As noted in the prior quarter, the timing for completion of monitoring for the High-Impact award was extended through 09/30/2025, as a second round of funding was made available for the program. The VWG team is currently in the Monitoring Phase for the second round of reviews

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 Learning Acceleration High-Impact Tutoring program.

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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. The VWG has conducted biweekly meetings between pertinent Vander Wee Group (VWG) and NJDOE staff and management to discuss the status of the Learning Acceleration High-Impact Tutoring program as it relates to the risk assessment process, status of monitoring reviews, and other applicable follow-ups.

2. The VWG has completed the first round of district reviews for the High-Impact Tutoring grant. The monitoring review was completed for eight of the nine initially selected districts. We have determined that monitoring for the last selected district will remain open and move to the second round of monitoring as the reimbursement is expended. This district requested and received reimbursement prior to incurring the expenditure.

We sent the final district report to the NJDOE on 02/03/2025 and the Full Cumulative Report (Final Version), which summarizes the districts reviewed and noted findings, on 02/24/2025.

Below is a summary of the eight districts reviewed in the first round:

- Five districts were determined to have no findings.
- Two districts used an incorrect expenditure general code.
- Three districts did not comply with NJ contract law governing procurements that exceeded the specified threshold and therefore required an RFP.

None of these issues resulted in a questioned cost, as the districts were able to support costs via purchase orders, invoices, the contract, and other relevant documentation.

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3. The VWG has begun monitoring for the second round of reviews. The process began with a comparative risk assessment, which resulted in 15 districts selected for monitoring. We selected districts from each of the three New Jersey regions (North, Central, and South). We provided the draft comparative risk assessment and methodology report to the NJDOE (01/13/2025). As the department had no updates, we sent the "Final" report on 03/20/2025.

4. The VWG is currently in the Monitoring Phase for the second round of reviews. We sent initial communications to all 15 districts on 01/21/2025. To date, the VWG has reviewed all documents from the initial and secondary requests. We sent third requests to districts that either did not provide all of the requested support or did not respond to the recent requests.

To date, four of the 15 districts have provided everything we requested to complete the district review. Our findings primarily relate to the requirement that districts must select tutoring vendors via an RFP, which a few districts did not do.

5. The VWG has completed monthly reports for January, February, and March, as well as the first quarterly report for 2025.

b) Recovery Program Participant Comments

NJDOE agrees with 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 Learning Acceleration High-Impact Tutoring Program from the NJDOE and from the various districts being reviewed.

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The NJDOE provided a listing of districts that received funding during the second round, along with the reimbursement amount provided to each. Using various risk assessment indicators, we selected a sample of 15 districts for review. We emailed each selected district a listing of our initial document requests, including a OneDrive link for document uploads. Once we received the initial documents, we sent a secondary request, which included a request for contracts, purchase orders, invoices, and disbursement records. These documents will aid in our validation of the individual expenditures being reviewed.

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 are currently in the Monitoring Review Phase for all 15 districts selected for this second round of reviews, plus the additional district that was carried forward from the first round.

The Monitoring Phase consists of reviewing procurement documentation (e.g., reviewing contracts, specifically vendor contracts, for purchased services) to ensure the costs noted within these contracts correspond to what the districts submitted via the Electronic Web-enable Grant (EWEG) System. Or, if costs relate to the compensation of Local Educational Agency (LEA) staff, ensure costs are in accordance with local bargaining agreements). This monitoring process will continue as we commence the second round of reviews.

b) Recovery Program Participant Comments

N/A.

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

a) IM Response

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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. This process will continue as we commence the second round of reviews.

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 interviews.
2. To date, our initial tasks have not uncovered any evidence of waste, fraud, and/or abuse during our first round of reviews. We will continue to perform substantive procedures and data analytics as we go through our second round of the 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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During the first round of monitoring reviews of the High-Impact Tutoring program, the VWG identified several issues/findings for two of the seven districts completed. Three districts were determined to have a finding for not having a Request for Proposal (RFP) with the vendor providing the tutoring services. Two of the three districts also have a finding for using an incorrect general ledger (G/L) coding.

We have identified the same issue of not having completed an RFP as we begin the second round of reviews. Per NJDOE guidance documentation, districts procuring private entity vendors for tutoring under the High Impact Tutoring program whose request for funds exceed public bidding thresholds must comply with the Public-School Contracts Law.

As we are in the early stages of the second round of reviews, we will provide an update on any further integrity issues/findings as we continue our engagement.

b) Recovery Program Participant Comments

NJDOE will remind districts of their obligation to follow the public School Contracts Law when undergoing procurements.

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

We did not note waste, fraud, or abuse in our prior quarters' reporting. Though, as reviews continue, we will detail actions taken to remediate waste, fraud, and abuse.

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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 – 28.75
Richard Palmer – 260.75
Sophia Staveris – 23.35
Rene Alaniz – 0.00
Artecia Foster – 0.00

b) Recovery Program Participant Comments

N/A.

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

Type Here.

Name of Integrity Monitor:	Vander Weele Group ^{LLC}
Name of Report Preparer:	Richard Palmer
Signature:	<i>Richard Palmer</i>
Date:	3/31/2025