

Integrity Monitor Report
Category 3

Integrity Monitor Firm Name: **Vander Weele Group**
Quarter Ending: 3/31/2023
Expected Engagement End Date: 06/30/2024

A. General Info

1. Recovery Program Participant:

NJ Department of Education – Additional or Compensatory Special Education and Related Services to Students with Disabilities (ACSERS)

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, 2024.

5. Accountability Officer:

Amanda Schultz.

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

Program and Performance Monitoring, Financial Monitoring and Grant Management, and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs specific to ACSERS.

7. Brief Description, Purpose, and Rationale of Integrity Monitor Project/Program:

Purpose 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

**Integrity Monitor Report
Category 3**

provide expertise in Program and Process Management Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud services.

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

Monitoring Plan covers \$600 million in State Fiscal Recovery Funds appropriated to the State of New Jersey over the next three school years.

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

Amount expended to date total \$40,045.

10. Amount Provided to Other State or Local Entities:

Amount provided to school districts to date: \$57,890,548

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

ACSERS program monitoring process is still currently in the Planning Phase

12. Completion Status of Integrity Monitor Engagement:

ACSERS program monitoring is currently in the 'In Process' phase. Completion of the monitoring processes and all deliverables expected by June 30, 2024

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 associated with ACSERS

b) Recovery Program Participant Comments

Integrity Monitor Report
Category 3

[Type Here]

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. Bi-weekly follow-up meetings conducted to go over various inquiries & items for discussion: follow-ups/updates relating to finalizing out NJDOE risk assessment process. Discussions and follow-ups to complete & finalize out the districts comparative risk assessment along with providing the related risk methodologies. In addition; fraud training discussions as well as next steps within the monitoring process (review over VWG's document request, communications out to districts, and any other information needed as we begin the next phase of the monitoring process).

2. Risk assessment of the NJDOE department finalized (Sent 2/14/23).

3. Completed comparative risk assessment for districts to be selected along with providing the related risk methodology used in VWG's process – Finalized & sent to NJDOE for review on 3/17/23 and approved

4. Further discussion over Fraud Prevention training as it relates to dates, times and duration and finalization on the various segments and topic to be covered.]

b) Recovery Program Participant Comments

[Type 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

Integrity Monitor Report

Category 3

We confirm that we have received the appropriate data/information from NJDOE that were requested regarding the administration of the ACSERS program with any additional inquiries and follow-ups provided as it relates to the next stage within the monitoring process. The information requested and provided pertains to the completion and documentation of VWG comparative risk assessment over the various districts to be monitored.

VWG was provided with a listing of approximately 88 districts from which our selections for monitoring are to be made. Our process, which was discussed with the department (NJDOE) to go over any changes/updates included obtaining publicly available data (utilizing NJDOE School Directory and School Performance Report websites, and any other applicable sources) choosing various leading indicators of performance for students with disabilities, total allocations for ACSERS funding, and indicators of student, staff, and parent involvement. This resulted in a sample of 20 schools to be reviewed that had the greatest risk based on the above factors.

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

Quarterly auditing activities conducted to ensure procurement compliance with terms and conditions of contracts and agreements include, but are not limited to, reviewing procurement-related policies and procedures and conducting inquiries, group meetings, interviews, and process discussions. Such activities enable us to understand more about NJDOE's daily functions, review any existing fraud prevention procedures, and processes in administering the ACSERS programs.

We have now completed both the risk assessment over the department (NJDOE) and the comparative risk assessment over the various districts to be reviewed. The next phase of the monitoring

Integrity Monitor Report
Category 3

process would entail the initial reach-out to the district to communicate our monitoring process, set up any applicable meeting and provide any preliminary documentation requests.

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

ACSERS is a new program that began with fiscal year 2021 and has been extended to fiscal year 2023. As such, the monitor process is in its early/planning phase. A list of grantees has been provided from which our sample of 20 districts to be reviewed were obtained. Any applicable support in terms of payment documentation in connection with the contract will be requested once the substantive portion of the monitoring process begins. We will report on these activities in further detail in our next quarterly report submission

b) Recovery Program Participant Comments

[Type Here]

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 any potential fraud, controls that may exist to detect and prevent fraud, documentation requests and analysis, follow-up inquiries, interviews, and other activities, as needed. As there have not been any type of fraud specific training in the past, planning discussion conducted on the fraud training to be provided (inclusive of training dates, possible topics, duration of training, audience, and the number of attendees).

Integrity Monitor Report

Category 3

To date, our tasks have not uncovered any evidence of waste, fraud, and/or abuse. We plan to continue performing substantive procedures and data analytics as we get into the monitoring portion to determine the effectiveness of controls and procedures in place to prevent and detect waste, fraud, and/or abuse. We will report on these activities in further detail in our next quarterly report submission

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

To date, we have not identified any integrity issues/findings, including findings of waste, fraud, and/or abuse. We will make recommendations and will continue to update our reporting as we continue through the monitoring processes.

We plan to address with Management all recommendations and suggested remediation efforts as they arise. We will report in further detail in our next quarterly report submission

b) Recovery Program Participant Comments

[Type Here]

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

[Type Here]

**Integrity Monitor Report
Category 3**

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

a) IM Response

N/A – none noted in our prior quarter reporting.

b) Recovery Program Participant Comments

[Type Here]

C. Miscellaneous

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

a) IM Response

Emily VanderWey – 1.20
Kristen Mokofisi – 40.30
Richard Palmer – 39.50
Artecia Foster – 14.55

b) Recovery Program Participant Comments

[Type 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

[Type Here]

Name of Integrity Monitor:	Vander Weele Group
Name of Report Preparer:	[Richard Palmer]

Integrity Monitor Report
Category 3

Signature:

Richard Palmer 

Date:

3/31/2023