

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Vander Weele Group<sup>LLC</sup>  
Quarter Ending: 09/30/2024  
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:

Amanda Schultz

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

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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:

\$80,767.22

10. Amount Provided to Other State or Local Entities:

\$49,567.00

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

Planning phase

12. Completion Status of Integrity Monitor Engagement:

Awaiting district expenditures to begin the review process.

**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 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 bi-weekly meetings between pertinent Vander Weele Group (VWG) and NJDOE staff and management to review the status of the UPK program as it relates to document requests, documentation provided by the NJDOE, risk assessment interviews, the risk assessment, and any other applicable follow-ups.

2.) Paused the engagement reviews due to minimal current district expenditures. Although the NJDOE has approved funding for several districts, there have been some NJDOE administrative expenses to date (approximately \$50K). The construction phase, which will make up a significant portion of the budgeted costs, has just recently started for one district.

The monitoring phase will be delayed until the construction phase is further along and the districts have submitted expenditures for reimbursement.

3.) Completed July, August, and September 2024 monthly and second-quarter reporting.

b) Recovery Program Participant Comments

NJDOE agrees with the 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 appropriate data/information that we initially requested regarding the administration of the UPK program. The requested and provided information pertains to the completion and documentation of the VWG risk assessment for the

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entire program. We will request additional information as we move into the monitoring phase.

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 have paused the engagement reviews due to minimal current district expenditures. Once districts begin the construction phase of their projects and submit related expenditures, we will complete the comparative risk process, select the districts for review, and move into the monitoring phase.

The monitoring phase will consist of reviewing procurement documentation (e.g. review contracts, specifically vendor contracts for purchased services, to ensure that the costs noted within these contracts correspond to what the districts submitted via the EWEG Application System and to the applicable documents the districts provided to support the submitted and reimbursed costs.)

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

Although we are still in the planning phase and not yet into monitoring, our review of the payment documentation involves 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

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communicating unresolved issues that may become a finding to the NJDOE.

b) Recovery Program Participant Comments

N/A

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

a) IM Response

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 via review of control documentation provided, requests and analysis of applicable documentation, follow-up inquiries, and, if applicable, interviews.

To date, our initial tasks have not uncovered any evidence of waste, fraud, and/or abuse. We will perform substantive procedures and data analytics as we go through our 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

We are currently in the initial planning phase (completing risk assessment procedures for both the program and the comparative risk for district monitoring selection) and will provide an update on any integrity issues/findings as we commence our monitoring review phase.

b) Recovery Program Participant Comments

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N/A

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

a) IM Response

Not applicable

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 have not noted any waste, fraud, or abuse in our prior quarters' reporting.

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 – 6.25  
Richard Palmer – 5.25  
Artecia Foster – 8.10  
Rene Alaniz – 4.00

b) Recovery Program Participant Comments

N/A

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

a) IM Response

Not applicable.

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor: Vander Weele Group<sup>LLC</sup>  
Name of Report Preparer: Richard Palmer

Signature: *Richard Palmer*  
Date: 09/30/2024