

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Vander Weele Group<sup>LLC</sup>  
Quarter Ending: 03/31/2026  
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, 2026

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, 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:

**Integrity Monitor Report  
Category 3**

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:

\$54,340,891.12

10. Amount Provided to Other State or Local Entities:

\$54,139,931.00

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. Due to various initially selected districts having little to no expenditure, we have modified our initial risk assessment methodology and notified the NJDOE in March. The initial selection of six districts, two from each of New Jersey's three regions (North, South, and Central), now includes an additional central region district, bringing the total to seven districts for the first round. We are currently monitoring six of the seven districts selected in the first round. The seventh district has recently submitted expenditures to the NJDOE for reimbursement and we will be monitored once this is processed by NJDOE.

In the second round of monitoring, we focused our methodology to include all districts that have active spending. We selected four districts for the second round, as these were the only districts with expenditures. We are formally communicating with the four districts regarding monitoring and anticipate scheduling a remote introductory meeting in the coming weeks.

12. Completion Status of Integrity Monitor Engagement:

As noted above, the UPK Program is currently in the Monitoring Review Phase.

We are currently monitoring six of the seven districts selected for the first round. We have scheduled site visits for four of the districts as we near completion of these reviews. In addition, we are formally communicating with two districts in the first round regarding monitoring and anticipate scheduling a remote introductory meeting in the coming weeks.

We are currently in the initial stages of the monitoring process for the four districts selected in the second round. We are formally communicating with the

**Integrity Monitor Report**  
**Category 3**

four districts regarding monitoring and anticipate scheduling a remote introductory meeting in the coming weeks.

**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 UPK 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 other applicable documentation. During our most recent meeting with the NJDOE on 03/12/2026, we discussed our concern regarding the minimal expenditure levels across districts and the total remaining allocation to the NJDOE. With final expenditures needing to occur by December 31, 2026, the NJDOE mentioned that they are currently in communication with the NJDCA on the current status of allocations and whether funds may need to be reverted back to the NJDCA. These conversations are ongoing and the NJDOE described that they will keep the IM informed once a decision has been finalized.

2.) On March 12, 2026, we sent the NJDOE an official modification request for the sample methodology due to the delay in expenditures. The initial selection of six districts, two from each of New Jersey's three regions (North, South, and Central), now includes an additional Central Region district, bringing the total to seven for the first round. In addition, for the second round

## **Integrity Monitor Report Category 3**

of monitoring, we focused our methodology on including all districts with active spending. We selected the four districts with expenditures.

3.) We continued the Monitoring Phase for the first round of reviews. We are monitoring six of the seven districts selected. Below is the status of each:

- We have completed our work for the first district and have drafted our report. As part of our final evaluation process, we have scheduled a site visit for April 1, 2026. We will include details from our site visit in the final report and submit it to NJDOE in the coming weeks.
- For the second district, we have reviewed the documentation the contractors and the district provided. We are finalizing our review and have scheduled a site visit for April 1, 2026. We anticipate completing and submitting the final report to the NJDOE in the coming weeks.
- For the third and fourth districts selected, we have reviewed the support the contractors and the districts provided in response to our requests. We are currently in the final stages of the review and are waiting to receive a few items to close our monitoring. We have scheduled a site visit for both districts on April 2, 2026. We anticipate completing and submitting the final report to the NJDOE in the coming weeks.
- We are formally communicating with the fifth and sixth districts regarding monitoring. We anticipate scheduling a remote introductory meeting in the coming weeks.
- The seventh district has recently submitted expenditures and will be monitored once reimbursements are completed.

We are in the initial monitoring stages for the four second-round districts. We are formally communicating with them regarding monitoring and anticipate scheduling a remote introductory meeting in the coming weeks.

We will plan site visits with the remaining first and second round districts as they near project completion.

3.) Completed January and February 2026 monthly and fourth quarter reporting. Drafted the March monthly report and first quarter report for 2026.

**Integrity Monitor Report  
Category 3**

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 can confirm that we have received the appropriate data/information requested regarding the administration of the UPK program. This information enabled us to begin the first and second rounds of the Monitoring Review Phase. We will request additional data/information from the NJDOE as needed, as we review the remaining districts.

Expenditure level data was pulled and reviewed to determine the updated monitoring methodology and commence the round two reviews.

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 monitoring eleven districts selected for our auditing activities. We will continue to review procurement documentation for all districts 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. We will continue to review the remaining districts based on the methodology detailed above.

b) Recovery Program Participant Comments

N/A

**Integrity Monitor Report  
Category 3**

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

a) IM Response

We are monitoring eleven districts selected for review. As part of the payment documentation review, we compared the amounts the NJDOE provided with the support source documents the districts submitted (purchase orders, invoices, receipts, etc.). We also reviewed American Institute of Architects (AIA) documents that the contractors submitted to the districts for payment and selected a sample of work items to test for adequate support documentation. In addition, 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 and second rounds of monitoring. We will communicate with districts to resolve questions or possible payment discrepancies that may arise. We continue to communicate unresolved issues to the NJDOE and assist with identifying items that may become a finding.

b) Recovery Program Participant Comments

N/A.

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

a) IM Response

We conducted activities to prevent and detect waste, fraud, and/or abuse, including discussing potential fraud with pertinent stakeholders and reviewing 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 current Monitoring Review Phase. We will continue substantive testing procedures and data analysis of selected districts, which will help us determine the effectiveness of controls and procedures in place to prevent and detect waste, fraud, and/or abuse.

To aid in the mitigation of potential waste, fraud, and/or abuse, we have drafted a grant guidance document which includes a detailed breakdown of all stakeholders and their responsibilities as it pertains to the ARPA portion of the

**Integrity Monitor Report  
Category 3**

funding. This guidance document was drafted to provide to each district and their subcontractors to ensure that all contractors and subcontractors are aware of allowable costs and adequate documentation needed to confirm compliance with Federal regulation. The NJDOE is currently reviewing the draft guidance document. Once approved, this will be provided to each district.

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

Our largest concern on this project remains the low expenditure level to date. As of 3/27/2026, \$54,340,891.12 had been expended of the total \$120,000,000.00 allocation for an approximate expenditure total of 45.28%. With the ARPA allocation required to be expended by December 31, 2026, this remains the largest area of concern. We are in the monitoring phase (communicating with and testing the districts being monitored) and one of the consistent findings that we have noted relates to insufficient coding. The NJDOE is currently researching whether updated guidance should be provided to the districts to aid in the mitigation of this potential finding. We will continue to update our reporting on integrity issues/findings, including findings of waste, fraud, and/or abuse.

b) Recovery Program Participant Comments

N/A.

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

a) IM Response

As monitoring continues, we have no notable items from past quarters.

b) Recovery Program Participant Comments

N/A

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

**Integrity Monitor Report  
Category 3**

a) IM Response

We have not noted waste, fraud, or abuse in our prior quarters' reporting. However, we will inform the NJDOE about actions taken to remediate waste, fraud, and/or abuse as we work through the monitoring review phase.

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—19.00  
Richard Palmer—106.50  
Artecia Foster—49.00  
Rene Alaniz—62.50

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

N/A.

Name of Integrity Monitor:  
Name of Report Preparer:

Vander Wee Group<sup>LLC</sup>  
Rene Alaniz

Signature:

*Rene Alaniz*

**Integrity Monitor Report  
Category 3**

Date:

03/31/2026