

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: Vander Weele Group^{LLC}
Quarter Ending: 12/31/2025
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, 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:

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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:

\$39,095,679.60

10. Amount Provided to Other State or Local Entities:

\$38,935,688.00

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 the first round of monitoring reviews.

12. Completion Status of Integrity Monitor Engagement:

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

We are currently monitoring four of the six districts selected for the first round. We anticipate monitoring the two 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 UPK 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 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.

2.) Continued the Monitoring Phase for the first round of reviews. We are monitoring four of the six districts selected. Below is the status of the four districts being monitored:

- In October, for the first district selected, we received and reviewed the final contractor responses and documentation from the architectural firm. We have completed our work for the first district under review and have drafted our report. As part of our final evaluation process, Vander Weele Group management is currently reviewing the draft report and final monitoring file. This district has been selected for an on-site visit. As such, we will provide the final draft report to the NJDOE once we have conducted the site visit, potentially early in 2026.
- For the remaining three districts being monitored, we have reviewed the documentation for the initial review process. In October, we met virtually with each of the districts to further discuss *ARPA* monitoring guidelines. Following these discussions, we modified our monitoring requests with the districts. These districts have since provided us with information, along with support from the contractors, regarding these requests. As of December, we are reviewing the support provided and will follow up to request additional documentation in the coming weeks.

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We are planning a site visit, as necessary, with these and subsequent districts as they near project completion.

The final two districts are reporting expenditures as of November. We will monitor UPK program expenditures in the coming months as we anticipate monitoring the final two districts for the first round.

3.) Completed October and November, 2025 monthly and third quarter reporting. Drafted the December monthly report and fourth quarter report for 2025.

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. 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 review the final two districts in the first round of the Monitoring Review 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 are monitoring four of the six districts selected for our auditing activities. We are reviewing procurement documentation for the four 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

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Department of Labor and Workforce Development, and district information provided to support reimbursed costs as part of procurement.

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

We are monitoring four of the six 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 round of monitoring. We will communicate with districts to resolve questions or possible payment discrepancies that may arise. We will 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 to perform substantive testing procedures and data analysis of selected districts, which will assist in

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determining 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 in the monitoring phase (communicating with and testing the districts being monitored) and will update 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:

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

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

a) IM Response

Dr. Kristen Mokofisi—11.25
Richard Palmer—68.25
Artecia Foster—67.25
Rene Alaniz—38.00

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

N/A

Name of Integrity Monitor: Vander Weele Group^{LLC}
Name of Report Preparer: Rene Alaniz

Signature: *Rene Alaniz*

Date: 12/31/2025