

**Integrity Monitor Report  
Category 3**

Integrity Monitor Firm Name: Vander Weele Group<sup>LLC</sup>  
Quarter Ending: 03/31/2025  
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, 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 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:

\$17,332,192.47

10. Amount Provided to Other State or Local Entities:

\$17,268,455.00

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 for monitoring review in the first round. The Vander Weele Group (VWG) has selected two districts from each of New Jersey's three regions (North, South, and Central).

12. Completion Status of Integrity Monitor Engagement:

As noted above, The Universal Pre-Kindergarten (UPK) Facilities Expansion Program is currently in the Monitoring Review Phase.

We are currently monitoring one of the six districts selected for the first round of monitoring. In addition, the VWG anticipates monitoring of the five remaining districts to begin in the coming weeks 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 Universal Pre-Kindergarten (UPK) Facilities Expansion 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 VWG 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, monitoring of districts, and any other applicable follow-ups.

2.) Completed the risk assessment and comparative risk assessment as part of the initial stages of monitoring. In the risk assessment, the VWG determined that it would select six districts (two districts from each NJ region) for monitoring in the first round. Additionally, the VWG worked on developing testing templates and work papers that included testing attributes to use during the Monitoring Review Phase.

3.) Met with one of the six districts selected for the first monitoring round on 03/13/2025. The VWG received documentation on 03/20/2025 from the first district being monitored as part of the initial request and is currently reviewing these items. In addition, the VWG will continue with the first monitoring round in the coming weeks in anticipation of more expenditures for the five remaining districts. However, several districts selected in the first round still have no expenditures to date and may potentially cancel from the UPK program. In this scenario, the VWG will select other districts based on the risk assessment methodology and continue with the first monitoring round.

4.) Met with NJDOE and received access to the NJDOE Electronic Web-enable Grant (EWEG) system to review the individual grant applications. Additionally, NJDOE will begin providing project-specific documentation, including project plans, drawings, board resolutions, and documentation of final education adequacy (FEAs).

5.) Completed January, February, and March 2025 monthly and first quarter reporting. Drafted the Quarter 1 report for 2025.

b) Recovery Program Participant Comments

NJDOE agrees with the above.

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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

The VWG can confirm that we have received the appropriate data/information requested regarding the administration of the UPK program. The information provided assisted in the completion and documentation of the risk assessment for the UPK Program. In addition, the VWG used the data/information provided to assist in the initial stages of the Monitoring Review Phase and the selection of districts in the first round. As we continue the Monitoring Review Phase, we will request additional information.

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

The VWG has commenced monitoring for one out of the six districts selected as part of our auditing activities. The current monitoring of the districts will consist of reviewing procurement documentation to ensure vendor contracts are for purchased services and follow terms and conditions expressed in the contract agreement. In addition, these costs should correspond to data submitted through the EWEG system and any documents the district provided to support 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

The VWG is currently in the initial phases of monitoring for one of the six districts selected for review. As part of the payment documentation review,

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the VWG will compare amounts the NJDOE provided to support source documents the district submitted (purchase orders, invoices, receipts, etc.). The VWG will review payment documentation to identify discrepancies and communicate those to the district for resolution. The VWG will communicate any 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

The VWG quarterly activities to prevent and detect waste, fraud, and/or abuse include discussions with pertinent stakeholders about potential fraud and a review of controls that may exist to detect and prevent fraud through control documentation. In addition, the VWG reviewed any applicable documentation related to detecting waste, fraud, and/or abuse, including inquiries and interviews with staff.

To date, the VWG has not uncovered any evidence of waste, fraud, and/or abuse in the initial Monitoring Review Phase. The VWG will continue to perform substantive testing procedures and data analysis in the monitoring of selected districts in the first round. Testing procedures and data analysis performed will assist in 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

The VWG is currently in the initial stages of our monitoring phase (communication with district being monitored and testing) and will provide an update on any integrity issues/findings, including findings of waste, fraud, and/or abuse, as we move along in the monitoring process.

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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

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

The VWG has not noted any waste, fraud, or abuse in our prior quarters' reporting. However, we will update any 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—26.75  
Richard Palmer—60.00  
Artecia Foster—86.25  
Rene Alaniz—70.00

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

N/A.

b) Recovery Program Participant Comments

N/A.

Name of Integrity Monitor:	Vander Weele Group <sup>LLC</sup>
Name of Report Preparer:	Rene Alaniz
Signature:	<i>Rene Alaniz</i>
Date:	03/31/2025