

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: Vander Weele Group^{LLC}
Quarter Ending: 09/30/2025
Expected Engagement End Date: 09/30/2025

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:

June 30, 2025

5. Accountability Officer:

Robert Amon

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

Learning Acceleration Program: High-Impact Tutoring

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.

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

Monitoring covers approximately \$35 million in State Fiscal Recovery Funds appropriated to the State of New Jersey through June 30, 2025.

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

The amount expended to date totals: **\$40,017,391.40.**

10. Amount Provided to Other State or Local Entities:

The amount provided to school districts to date totals: **\$39,586,824.00.**

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

Concluded monitoring for the second round of reviews though the NJDOE will continue to monitor the program expenditures through full expenditure.

12. Completion Status of Integrity Monitor Engagement:

Concluded monitoring for the second round of reviews and the integrity monitor engagement.

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 High-Impact Tutoring program.

- b) Recovery Program Participant Comments

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. We conducted biweekly meetings between pertinent Vander Weele Group and NJDOE staff and management to discuss monitoring review status.

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2. We have completed monitoring reviews for all sixteen districts that were under review for this second round, which includes one district that was carried forward from the first round. We have provided the NJDOE with monitoring reports for all sixteen districts.

Below is a summary of the sixteen complete districts:

- Ten districts had no findings.
- Six districts had a finding either with or without questioned costs as follows:
 - Two districts have a finding for using an incorrect or unrelated program code to book the High-Impact Tutoring expenditures. One of these two districts also has a finding and questioned cost of \$672.00, attributable to missing time and effort documentation for one district personnel.
 - Two districts have a finding for not issuing a Request for Proposal for the services to be provided.
 - One district has a finding and a questioned cost of \$5,157.12, attributable to unallowable expenditures.
 - One district has a control finding for submitting and receiving reimbursement prior to incurring the actual expense, which violates program requirements.

3. As part of the district review completion process, we completed a full cumulative report that summarized the reporting for all sixteen districts monitored and presented it to the department during the integrity monitor exit conference, held on 08/14/2025. We updated the report with applicable comments or edits from the exit conference. We then provided the final report to the NJDOE team on 08/14/2025.

4. We also prepared and provided the July and August 2025 monthly reports to NJDOE.

b) Recovery Program Participant Comments

The Program Office responded to the findings by reaching out to districts and referring those with findings related to reimbursement prior to expenditures to OFAC..

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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

We confirm that we have received the requested data/information regarding the administration of the Learning Acceleration High-Impact Tutoring Program from the NJDOE and from the districts being reviewed.

During the second round of reviews, the NJDOE provided a list of districts that received funding along with the reimbursement amount each received. Using various risk assessment indicators, we selected a sample of sixteen districts for review. We emailed each selected district our initial document requests (including contracts, purchase orders, invoices, disbursement records, etc.) and a OneDrive link to upload requested documents. These documents helped us validate the individual expenditures.

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

The monitoring activities consisted of reviewing procurement documentation (e.g., reviewing contracts, specifically vendor contracts, for purchased services) to ensure the costs noted within these contracts correspond to what the districts submitted via the Electronic Web-Enabled Grant (EWEG) System. Or, if costs relate to the compensation of Local Educational Agency (LEA) staff, to ensure they align with local bargaining agreements).

We have completed monitoring reviews for all sixteen districts that were under review for this second round, which included one district that was carried forward from the first round. We have provided the NJDOE with monitoring reports for all sixteen districts.

b) Recovery Program Participant Comments

Type Here

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

a) IM Response

Our review of the payment documentation involved 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 communicating unresolved issues that may become a finding to the NJDOE.

b) Recovery Program Participant Comments

NJDOE agrees with above.

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 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 interviews.
2. The monitoring process for the second round has been completed for all districts that were under review. The monitoring process did not uncover any evidence of waste, fraud, and/or abuse.

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

During the second round of monitoring reviews for the High-Impact Tutoring program, we identified several issues/findings for six of the sixteen districts completed. Two of the six districts have a finding for using an incorrect

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or unrelated program code to book the High-Impact Tutoring expenditures (one of these two districts also has a finding and questioned cost of \$672.00, attributable to missing time and effort documentation for one district personnel). Two of the six districts had a finding for not having a Request for Proposal with the vendor providing the tutoring services. Another had a finding and a questioned cost, totaling \$5,157.12, attributable to unallowable expenditures. Another district had a control finding for submitting and receiving reimbursement before incurring the actual expense.

b) Recovery Program Participant Comments

The Program Office responded to the findings by reaching out to districts and referring those with findings related to reimbursement prior to expenditures to OFAC.

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

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

a) IM Response

We did not note waste, fraud, or abuse in our prior quarters' reporting.

b) Recovery Program Participant Comments

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C. Miscellaneous

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

a) IM Response

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Dr. Kristen Mokofisi— 4.75
Richard Palmer—25.50
Rene Alaniz— 0.00

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

Type Here.

Name of Integrity Monitor:
Name of Report Preparer:

Vander Weele Group^{LLC}
Richard Palmer

Signature:
Date:

Richard Palmer
09/30/2025