Integrity Monitor Report
Category 3

Integrity Monitor Firm Name: Vander Weele Group[LLC]
Quarter Ending: 06/30/2026
Expected Engagement End Date: 04/15/2026

A. General Info

1. Recovery Program Participant:

    Middlesex County Department of Finance (DOF)

2. Federal Funding Source (e.g. CARES, HUD, FEMA, ARPA):

    American Rescue Plan Act (ARPA)

3. State Funding Source (if applicable):

    New Jersey Department of Community Affairs (NJDCA) and New Jersey Department of the Treasury

4. Deadline for Use of State or Federal Funding by Recovery Program Participant:

    December 31, 2026

5. Accountability Officer:

    Nicholas Jeglinski

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

    Middlesex County Athletic Complex and Multi-Purpose Venue

7. Brief Description, Purpose, and Rationale of Integrity Monitor Project/Program:

    Middlesex County (county) represents New Jersey's second largest and most diverse county. Destination 2040 (D 2040) is the county's strategic plan that will guide policies, plans, programs, and investment decisions. As part of D 2040, the county has partnered with Middlesex College (college). One of the primary goals of D 2040 is to expand and promote parks and green spaces. As such, the county and college are building an athletic complex and multi-purpose venue. The NJ

Treasury has allocated $20 million in *ARPA* funding for the multi-purpose venue and student center, and the NJDCA has allocated $20 million in *ARPA* funding for the athletic complex.

Based on the engagement query for Project 1 – Multipurpose Venue and Student Center, construction was anticipated to start in January 2025, with completion scheduled for April 2026. Construction officially commenced following the issuance of the Notice to Proceed on January 22, 2025.

Based on the engagement query for Project 2 – Athletic Complex, construction was anticipated to start in December 2024, with an expected completion date of April 15, 2026. Due to court litigation delays outside of the county's control, construction commenced following the issuance of the Notice to Proceed on May 9, 2025.

As a recipient of *ARPA* funds, the county must comply with the requirements of *ARPA*, other Federal laws, and provisions of Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, known as the Uniform Guidance. The Uniform Guidance governs federal grant administration. As a pass-through entity, the county is bound by the Uniform Guidance's requirements for subrecipient monitoring and management. Notably, *ARPA* governs cost principles and the guidance of the Federal Department of the Treasury (U.S. Treasury).

As the integrity monitor for this engagement, the Vander Weele Group will conduct the following:

1. A review of document retention policies and procedures.
2. Fraud prevention/detection and data analytics.
3. Construction project monitoring.
4. A procurement/expenditure review.
5. An independent review of the existing risk assessment, followed by an additional risk analysis if warranted.

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

    1. NJDCA: allocated $20 million of *ARPA* funds toward the athletic complex.

    2. NJ Treasury: allocated $20 million of *ARPA* funds toward the multi-purpose venue and student center.

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

1. Project 1, Multi-Purpose Venue and Student Center: $105,063,820.18 (The $20 million *ARPA* allocation has been fully expended.).
2. Project 2, Athletic Complex: $32,041,841.47 (The $20 million *ARPA* allocation has been fully expended.).

10. Amount Provided to Other State or Local Entities:

    N/A

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

    Construction Phase

12. Completion Status of Integrity Monitor Engagement:

    Completed.

B. Monitoring Activities

13. If FEMA funded, brief description of the status of the project worksheet and its support:

    a) IM Response

       N/A

    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.) We met internally on April 2, 2026, to discuss the status of invoice reviews, expenditure reports, outstanding mobilization and other documentation requests, and project closeout.
       2.) We finalized all remaining invoices for Project 2.

3.) We held an Integrity Monitor Exit Conference with the county on April 10, 2026.
4.) We submitted the draft Project Completion Report to the county on April 14, 2026. This report details the program background, the project team, engagement deliverables, records retention and procurement reviews, site visits, and monitoring. Additionally, the report notes that the review uncovered no findings or questioned costs for expenditures reviewed or procurement. We recommended the following internal control improvements:
    - Develop a written record retention policy.
    - Review the payment process to mitigate variations in the signature date for payment documentation.
    - Review payment documentation to mitigate missing signatures from the payment applications.
    - Implement a reference system that aligns subcontractor invoices with AIA line items.
    - Monitor payment processing timelines.
    - Update signature dates on the engineer's estimate payment requests.
5.) The county and DeLuca Advisory confirmed on April 30, 2026, that they had no requested revisions to the draft Project Completion Report. We submitted the final version of the report to the county on April 30, 2026.
6.) Finalized the monthly report for March 2026.
7.) Drafted and finalized the monthly report for April 2026
8.) Finalized and submitted the first quarterly report for 2026.
9.) Drafted the quarterly report for the period ending 06/30/2026.

b) Recovery Program Participant Comments

The County anticipates creating a formal record retention policy. We have already begun to emphasize the completeness of the signature portions.

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 submitted a document request list, reviewed invoice documentation, and requested invoice processing documentation for both projects. We gathered expenditure documentation to assess allowability and ensure proper support, in accordance with *ARPA* and the Uniform Guidance.

We completed our review of Project 1, Multi-Purpose Venue and Student Center and Project 2, Athletic Complex.

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 reviewed invoice documentation against received procurement documentation for the Multi-Purpose Venue and the Athletic Complex and reviewed it for compliance with applicable state and federal guidance. We noted no procurement compliance findings.

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

Construction is ongoing for Project 1 – Multipurpose Venue and Student Center, though the county has fully expended the *ARPA* allocation; as such, we will not be gathering any additional invoice documentation for this project. We have closed out our review of Project 1 – Multipurpose Venue and Student Center.

Construction is ongoing for Project 2 – Athletic Complex, though the county has fully expended the *ARPA* allocation; as such, we will not be gathering any additional invoice documentation for this project. We have closed out our review of Project 2 – Athletic Complex

We noted no payment documentation findings.

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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 requested and reviewed documentation to monitor waste, fraud, and/or abuse. We provided the county with a guidance document that lists examples of necessary documentation to maintain, per the requirements listed under each project. The county can send this guidance document to its contractors and subcontractors for guidance on the projects.

    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 primary concerns on the project were initial payroll documentation provided to substantiate the salary-related expenditure costs. The county has continued to collaborate with its contractors and subcontractors in ensuring that they maintain and provide adequate documentation to substantiate the costs and determine adequate documentation and allowability. As the projects are both fully expended, there are no remaining concerns on full expenditure by the ARPA close out period.

    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

        As noted in previous quarters, we drafted a guidance document to be provided to the contractors and subcontractors working on the projects to ensure they are maintained and able to provide adequate documentation to substantiate costs.

    b) Recovery Program Participant Comments

        The document is being updated to better fit the County's needs, and will be implemented in future projects.

C. Miscellaneous

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

    a) IM Response

        Dr. Kristen Mokofisi—29.90
        Kathleen Budrean— 1.0
        Richard Palmer— 1.25
        Sophia Staveris— 11.05
        Bianca Joseph— 41.85
        Cassy Good— 7.20
        Katherine Larson— 13.95
        Sydnie Long— 2.0

    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: Katherine Larson
Signature: *Katherine Larson*
Date: 07/13/2026