

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: Vander Weele Group^{LLC}
Quarter Ending: 12/31/2025
Expected Engagement End Date: 02/28/2026

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

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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 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 Wee 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, to be 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:

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1. Project 1: Multi-Purpose Venue and Student Center: \$62,480,587.95 (The \$20 million *ARPA* allocation has been fully expended).
2. Project 2: Athletic Complex: \$16,218,822.91.

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:

Invoice Review Phase.

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.) For Project 1 – Multipurpose Venue and Student Center, we selected expenditures for further review, requested documentation from invoices Terminal INV001 through Terminal INV006, and updated the Status Schedule with these remaining requests. As the county has fully expended the *ARPA* allocation for this project, we will not request to review documentation from future invoices.

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- 2.) For Project 2 – Athletic Complex, we are reviewing TOMCO invoices 01 TOMCO, 02 TOMCO, 03 TOMCO, and 04 TOMCO and have updated the Status Schedule with documentation requests for these invoices.
- 3.) We provided a draft of the guidance document for the county to provide to the contractors and subcontractors on the projects on December 11, 2025. This guidance document includes the requirements and legal citations for maintaining supporting documentation tied to Federal expenditures under *ARPA*.
- 4.) We requested and received approval for a no-cost modification to extend the engagement through February 28, 2026.
- 5.) We conducted internal meetings on October 16, October 30, November 13, and December 11 of 2025.
- 6.) We met monthly with the county on October 16, November 13, and December 11 of 2025.
- 7.) We drafted and finalized monthly reports for October and November 2025.
- 8.) We drafted and finalized the monthly report for December 2025.
- 9.) We drafted and finalized the fourth quarterly report for 2025.

b) Recovery Program Participant Comments

No additional response from the county.

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 and additional follow-up requests for both projects related to invoice processing. Construction of both the multi-purpose venue and the athletic complex is underway. We will gather expenditure documentation to determine allowability and proper documentation, as required under *ARPA* and the Uniform Guidance. We are currently closing out our review of Project 1 – Multipurpose Venue and Student Center and will provide an update during our next quarterly report on any findings and recommendation, if noted.

b) Recovery Program Participant Comments

No additional response from the county.

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16. Description of quarterly auditing activities conducted to ensure procurement compliance with terms and conditions of contracts and agreements:

a) IM Response

We requested procurement documentation for the multi-purpose venue and the athletic complex and reviewed it for compliance with applicable state and federal guidance. We are also ensuring that work completed through this procurement complies with the contract and agreements.

b) Recovery Program Participant Comments

No additional response from the county.

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

a) IM Response

Construction is ongoing for the **Project 1 – Multipurpose Venue and Student Center**, though the County has fully expended the *ARPA* allocation. As such we will not be gathering any remaining invoice documentation for review for this project. Construction is ongoing for Project 2 – Athletic Complex, and we will continue to gather payment documentation to support expenditures related to the *ARPA* allocation. We are currently closing out our review of Project 1 – Multipurpose Venue and Student Center and will provide an update during our next quarterly report on any findings and recommendation, if noted. .

b) Recovery Program Participant Comments

No additional response from the county.

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

a) IM Response

We are requesting and reviewing documentation to monitor waste, fraud, and/or abuse.

b) Recovery Program Participant Comments

No additional response from the county.

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19. Details of any integrity issues/findings, including findings of waste, fraud, and/or abuse:

a) IM Response

We are working with the county to mitigate potential concerns over the documentation by providing a guidance document for contractors and subcontractors. This guidance document lists examples of documentation that are necessary to maintain as per requirements listed under each project.

b) Recovery Program Participant Comments

No additional response from the county.

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

N/A

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

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Dr. Kristen Mokofisi—17.00
Kathleen Budrean—0.85
Rick Duran—15.70
Richard Palmer—3.25
Sophia Staveris—3.40
Bianca Joseph—57.40
Cassy Good—37.00
Katherine Larson—37.90
Sydney Long—1.75

b) Recovery Program Participant Comments

No additional response from the county.

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:	Cassy Good
Signature:	<i>Cassy Good</i>
Date:	01/15/2026