

Integrity Monitor Firm Name: Vander Weele Group
Quarter Ending: 12/31/2022
Expected Engagement End Date: 06/30/2024

A. General Info

1. Recovery Program Participant:

NJ Department of Education – Additional or Compensatory Special Education and Related Services to Students with Disabilities (ACSERS)

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

American Rescue Plan Act.

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, 2024.

5. Accountability Officer:

Amanda Schultz.

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

Program and Performance Monitoring, Financial Monitoring and Grant Management, and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs specific to ACSERS.

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

Purpose 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 provide expertise in

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Program and Process Management Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud services.

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

Monitoring Plan covers \$600 million in State Fiscal Recovery Funds appropriated to the State of New Jersey over the next three school years.

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

Amount expended to date total \$5,521.64

10. Amount Provided to Other State or Local Entities:

Amount provided to school districts to date: \$27,464,173.41

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

ACSERS program monitoring process is still currently in the Planning Phase

12. Completion Status of Integrity Monitor Engagement:

ACSERS program monitoring is currently in the 'In Process' phase. Completion of the monitoring processes and all deliverables expected by June 30, 2024

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 associated with ACSERS

b) Recovery Program Participant Comments

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[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. Initial Kick-Off Meeting completed (October 2022)

2. Conducted bi-weekly meetings with NJDOE, providing meeting minutes as applicable detailing next steps and any outstanding items to be received. Nature of discussions include but not limited to scope of work/timing, fraud prevention training, risk assessment & various other topics such as information access, deliverables, etc.

3. VWG Review of the application data, ACSERS background information & Manual, program overview questions & NJ risk assessment template, etc. for initial risk assessment inquiry

4. VWG Review of additional information related to risk assessment process (review of control narratives, policies & procedures, NJDOE Accounting & Grant Manuals, organizational structure/chart, PII & COI policies, prior years audit & monitoring reports, duplication of benefits discussions, etc.)

5. Documentation of VWG risk assessment analysis to date (Final report to be provided in the coming weeks).

6. Provided outline of Fraud Prevention training segments/topics.]

b) Recovery Program Participant Comments

[Type Here]

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

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To date, we confirm that we have received the appropriate data/information from NJDOE that were requested regarding the administration of the ACSERS program with some additional follow/up inquiries to be provided. The information requested and provided pertains to the completion and documentation of VWG risk assessment over the department (NJDOE) and the district schools which include, but are not limited to:

- i. ACSERS background information, RFP and Manuals
- ii. Prior years audit and Integrity Monitoring reports
- iii. Internal control Policies & procedures specific to the state of New Jersey, the department (NJDOE) and ACSERS program specific.
- iv. Various New Jersey specific manuals (Grant manual, monitoring of federal programs manual, NJ department of Treasury circulars/Manual, etc.)

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

Quarterly auditing activities conducted to ensure procurement compliance with terms and conditions of contracts and agreements include, but are not limited to, reviewing procurement-related policies and procedures and conducting inquiries, group meetings, interviews and process discussions. Such activities enable us to understand more about NJDOE's daily functions, review any existing fraud prevention procedures, and processes in administering the ACSERS programs. We recently requested and will be provided with additional information from recent inquiry to aid in completing and finalizing our risk assessment processes and reporting.

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We plan to complete our risk assessment over department (NJDOE) in the coming weeks as well as completion of our comparative risk assessments of the school districts to be selected soon thereafter.

We plan to continue performing the above risk assessment procedure and any other applicable data analytics to review data and information to determine the effectiveness of the controls and procedures in place, finalize anti-fraud training programs, times, and scheduling. We will report in further detail in our next quarterly report submission

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

ACSERS is a new program that began with fiscal year 2021 and has been extended to fiscal year 2023. As such, the monitor process is in its early/planning phase. A list of grantees has been requested but not yet received as the department has not yet started their review of the districts. Any applicable support in terms of payment documentation in connection with the contract will be requested once the substantive portion of the monitoring process begins. We will report on these activities in further detail in our next quarterly report submission

b) Recovery Program Participant Comments

[Type Here]

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 any potential fraud, controls that may exist to detect and prevent fraud, documentation requests and analysis, follow-up inquiries, interviews, and other

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activities, as needed. As there have not been any type of fraud specific training in the past, planning discussion conducted on the fraud training to be provided (inclusive of training dates, possible topics, duration of training, audience, and the number of attendees).

To date, our tasks have not uncovered any evidence of waste, fraud, and/or abuse. We plan to continue performing substantive procedures and data analytics as we get into the monitoring portion to determine the effectiveness of controls and procedures in place to prevent and detect waste, fraud, and/or abuse. We will report on these activities in further detail in our next quarterly report submission

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

To date, we have not identified any integrity issues/findings, including findings of waste, fraud, and/or abuse. We will make recommendations and will continue to update our reporting as we continue through the monitoring processes.

We plan to address with Management all recommendations and suggested remediation efforts as they arise. We will report in further detail in our next quarterly report submission

b) Recovery Program Participant Comments

[Type Here]

20. Details of any other items of note that have occurred in the past quarter:

a) IM Response

[Type Here]

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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

N/A – this represents the first quarter of reporting

b) Recovery Program Participant Comments

[Type Here]

C. Miscellaneous

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

a) IM Response

Maribeth Vander Weele – 2.5
Kristen Mokofisi – 42.60
Richard Palmer – 72.50
Artecia Foster – 35.15

b) Recovery Program Participant Comments

[Type Here]

23. Add any item, issue, or comment not covered in previous sections but deemed pertinent to monitoring program:

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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Name of Integrity Monitor:
Name of Report Preparer:

Vander Weele Group
[Richard Palmer]

Signature:
Date:

Richard Palmer □
12/31/2022