

AMENDMENT TO PURCHASE ORDER #21-PROSV-01441:23

Vander Weele Group^{LLC}
CONTRACT: NJDEP Rebuild by Design Hudson River
October 16, 2025

A Letter of Engagement was issued to Vander Weele Group LLC on February 09, 2024, to perform integrity monitoring services as described in the Engagement Query issued on December 13, 2023. On October 16, 2025, the New Jersey Department of Environmental Protection ("NJDEP") and Vander Weele Group^{LLC} ("VWG") agreed to the following no-cost modifications:

- Decrease to Item #3, Class-item 918-00, Category 3 Integrity Monitoring/Anti-Fraud, Year 2 – Hourly Supervisory/Senior Consultant Rate by 143.44899 hours or \$31,870.06. Revised total project quantity of 589.9458 hours and total cost of \$131,068.26.
- Decrease to Item #4, Class-item 918-00, Category 3 Integrity Monitoring/Anti-Fraud, Year 2 – Hourly Consultant Rate by 60.57971 hours or \$8,178.26. Revised total project quantity of 807.42029 hours and total cost of \$109,001.74.
- Increase to Item #6, Class-item 918-00, Category 3 Integrity Monitoring/Anti-Fraud, Year 2 – Hourly Subject Matter Expert Rate by 208.00 hours or \$40,048.32. Revised total project quantity of 981.00 hours and total cost of \$188,881.74.

This no-cost modification, to adjust the number of hours allocated to the tasks set forth in the engagement, ensures that the appropriate review and analysis of the requested work are completed. The parties agree that all deliverables under this engagement remain unchanged and that all terms and conditions of this engagement remain in full force and effect, with completion scheduled for December 31, 2026.

Stephen C. Matis,
Director of Budget & Financial Operations
NJ Department of Environmental Protection

Stephen C. Matis

Date: 10/20/25

Maribeth Vander Weele, President
Vander Weele Group^{LLC}

Maribeth Vander Weele

Date: 10/16/2025

www.VanderWeeleGroup.com

2515 Waukegan Road, Suite 301
Bannockburn, Illinois 60015
773-929-3030

State of New Jersey
NJ Department of Treasury

P.O. Date: 2/21/2024

Division of Administration
Release Purchase Order

G4018 Integrity Oversight Monitoring

Blanket Order Number

21-PROSV-01441:23

SHOW THIS NUMBER ON ALL
PACKAGES, INVOICES AND
SHIPPING PAPERS.

Agency Ref. #

VENDOR

Vendor Number: [REDACTED]
Vander Weele Group LLC

2515 Waukegan Road, Suite 301
Bannockburn, IL 60015
[REDACTED]

Vendor Alternate ID: [REDACTED]

Remit Address:
Maribeth Vander Weele
2848 Summit Ave
Highland Park, IL 60035
US

Email: [REDACTED]
Phone Number: [REDACTED]

SHIP TO

[REDACTED]
FEDERAL LIASION
PO BOX 211- 50 W. STATE ST- 8TH FL
TRENTON, NJ 08625
US
Email: [REDACTED]
Phone: [REDACTED]

BILL TO

[REDACTED]
FEDERAL LIASION
PO BOX 211- 50 W. STATE ST- 8TH FL
TRENTON, NJ 08625
US
Email: [REDACTED]
Phone: [REDACTED]

INVOICES: Direct invoices in DUPLICATE to the address shown above. TERMS AND CONDITIONS set forth in our Bid or Quotation, on the reverse side hereof or incorporated herein by reference become a part of this

ATTN: [REDACTED]

Solicitation (Bid) No.:					Payment Terms: Shipping Terms: Freight Terms: Delivery Calendar Day(s) A.R.O.: 0			
Item # 1 Class-Item 918-00 Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Partner/Principal/Director Rate								
Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
2.85	\$ 250.00	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 712.50
Item # 2 Class-Item 918-00 Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Program Manager Rate								
Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
313.49386	\$ 241.91	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 75,837.30

Item # 3
Class-Item 918-00

Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Supervisory/Senior Consultant Rate

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
733.39479	\$ 222.17	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 162,938.32

Item # 4
Class-Item 918-00

Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Consultant Rate

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
868.00	\$ 135.00	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 117,180.00

Item # 5
Class-Item 918-00

Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Associate/Staff Rate

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
62.00	\$ 130.00	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 8,060.00

Item # 6
Class-Item 918-00

Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Subject Matter Expert Rate

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
773.00	\$ 192.54	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 148,833.42

Item # 7
Class-Item 918-00

Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Administrative Support Rate

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
10.00	\$ 95.00	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 950.00

Item # 8
Class-Item 918-00

Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Travel for onsite monitoring

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
1.00	\$ 10,000.00	DLRS	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 10,000.00

TAX: \$ 0.00

FREIGHT: \$ 0.00

TOTAL: \$ 524,511.54

APPROVED

By: [REDACTED]

Phone#: [REDACTED]

BUYER

Letter of Engagement

February 9, 2024

Successful Bidder:

On behalf of the Department of Environmental Protection, the State of New Jersey, Department of the Treasury hereby issues this Letter of Engagement to Vander Weele Group, LLP, pursuant to the Engagement Query issued on December 13, 2023 and Vander Weele Group's proposal dated January 25, 2024.

All terms and conditions of the Engagement Query, including but not limited to the Scope of Work, milestones, timelines, standards, deliverables and liquidated damages are incorporated into this Letter of Engagement and made a part hereof by reference.

The total cost of this Engagement shall not exceed \$524,511.54.

The Integrity Monitor is instructed not to proceed until a purchase order is issued.

Thank you for your participation in the Integrity Monitor program.

Sincerely,

Mona Cartwright
IM State Contract Manager

INTEGRITY MONITOR ENGAGEMENT QUERY

Contract G4018 – Integrity Oversight Monitoring Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs

Department of Environmental Protection

[Category 3 services per Section 3.1.1 of the IOM RFQ]

I. GENERAL INFORMATION

On March 9, 2020, Governor Murphy issued Executive Order 103 declaring both a Public Health Emergency and State of Emergency in light of the dangers of the Coronavirus disease 2019 (“COVID-19”). On March 13, 2020, the President of the United States declared a national emergency and determined that the COVID-19 pandemic was of sufficient severity and magnitude to warrant a nationwide emergency declaration under Section 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207, (“Stafford Act”) and that declaration was extended to the State of New Jersey on March 25, 2020 pursuant to Section 401 of the Stafford Act. Since then, Congress has enacted legislation to stimulate economic recovery and assist state, local and tribal governments navigate the impact of the COVID-19 outbreak and cover necessary expenditures related to the public health emergency.

On July 17, 2020, Governor Murphy signed Executive Order 166 (“E.O. 166”), which established the COVID-19 Compliance and Oversight Task Force (“Taskforce”) and the Governor’s Disaster Recovery Office (“GDRO”).

Pursuant to E.O. 166, the Taskforce has issued guidelines, which have been updated as of June 2021 and are attached hereto, regarding the appointment and responsibilities of COVID-19 Oversight Integrity Monitors (“Integrity Monitors”). Integrity Monitors are intended to serve as an important part of the State’s accountability infrastructure while working with Using Agencies in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds and provide expertise in Program and Process Management Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud services.

The New Jersey Department of the Treasury has established a pool of qualified Integrity Monitors for the oversight of COVID-19 Recovery Funds and COVID-19 Recovery Programs. Qualified Integrity Monitors are identified in G4018 Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management, and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs (“IOM RFQ”) posted in the New Jersey Department of the Treasury eProcurement website, [NJSTART](#). Using Agencies shall engage with a qualified Integrity Monitor to carry out their responsibilities under E.O. 166. The terms and conditions of the Integrity Monitor’s executed Contract shall apply to the Integrity Monitoring Engagement executed via this Engagement Query.

The capitalized terms in this Engagement Query shall have the same meanings as set forth in the IOM RFQ.

This Engagement Query is issued by the Department of the Treasury on behalf of the Department of Environmental Protection (DEP).

The purpose of this Engagement Query is for DEP to procure the services of an Integrity Monitor (“IM”) for **Category 3 services per Section 3.1.1 of the IOM RFO.**

A. Background

On March 11, 2021, the President signed the “American Rescue Plan Act of 2021” P.L. 117-2 (the “ARP Act”) into law. As part of the ARP Act, Congress at subtitle M of the ARP Act, amended Title VI of the Social Security Act (42 U.S.C. 801 et seq.) by adding Sections 602 and 603 to create the “Coronavirus State Fiscal Recovery Fund” (“CSFRF”).

CSFRF monies (“CSFRF Funds”) are to be used, generally: (a) to respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality; (b) to respond to workers performing essential work during the COVID public health emergency by providing premium pay to eligible workers of the State who are performing such essential work, or by providing grants to eligible workers who perform essential work; (c) for the provision of government services to the extent of the reduction in revenue of the State due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the State prior to the emergency; or (d) to make necessary investments in water, sewer, or broadband infrastructure.

The State of New Jersey received \$6,244,537,955.50 in CSFRF Funds under the ARP Act that must be used in conformance with the requirements of the ARP Act. DEP received funding for several projects from this allotment in addition to several ARP/CSFRF funded projects which DEP applied for directly.

This EQ focuses on the Rebuild by Design – Hudson River project that individually received \$100 million in ARP CSFRF funding and therefore requires oversight by an IM per E.O. 166. Additional information on this project is provided below in Section B. Program Description. The contractor awarded this engagement will be provided digital access to all necessary documentation to perform the duties outlined in the Scope of Work.

B. Project Description

Rebuild by Design Hudson River Project

DEP is expected to receive a total of \$100,000,000 in ARP CSFRF funding to continue the development and construction of the Rebuild by Design Hudson River (RBDH) project. The United States Department of Housing and Urban Development (HUD) launched the Rebuild by Design (RBD) competition grant program in the summer of 2013 to develop ideas to improve physical, ecological, economic, and social resilience in regions affected by Superstorm Sandy. The RBDH project was one of six concepts selected by HUD to receive a grant and was awarded \$230 million to complete. The RBDH project website can be found here: <https://dep.nj.gov/floodresilience/rebuild-by-design-hudson-river/>.

The RBDH project takes a multi-faceted approach to address flooding caused by major storm surges through the use of hard infrastructure, namely the “Resist” structure, along with existing topography, that will run through the project area near the Hudson River and act as a floodwall during a storm surge event. The “Resist” principle is a combination of hard infrastructure (such as bulkheads, floodwalls, and seawalls) and soft landscaping features (such as berms and/or levees which could be used as parks) that act as barriers along the coast during exceptionally high tide and/or storm surge events. The project will mainly take place in the City of Hoboken but will extend into parts of Jersey City in the South and Weehawken in the North. The “Resist” portion of the work is the second phase of the RBDH project (Resist phase); the first phase, the Sewer System Modification (SSM) work, separated parts of Hoboken's combined sanitary and stormwater lines on the “wet” side of the wall. The work completed in the first phase will also aid in flood reduction by having water dissipate faster and not overwhelm the sewer lines.

The Resist phase of the RBDH project will build a concrete floodwall that will provide a greater level of protection to the City of Hoboken, a portion of the Township of Weehawken, and a portion of the City of Jersey City, from flooding events similar to Superstorm Sandy. The Project includes 9,900 linear feet (lf) of a concrete retaining wall, 28 roller, swing gates and stoplogs, 6 sluice gates, 2 steel flap gate, 1 steel face plate on backflow preventor manifold, H-Piles and Micropiles foundation support, steel sheet pile and grout cutoff walls, pressure grout cutoff walls and miscellaneous drainage, curb, sidewalk and pavement removal and restoration. Additionally, the contract will support improvements to Harborside Park, which will be renamed to Cove Park.

NJ DCA is the prime recipient of the ARP CSFRF funding and will pass it through to DEP via terms of an MOU executed on June 19, 2023. The funding is budgeted as \$100 million for contractual work. The \$100 million in ARP CSFRF will be combined with additional federal funding (HUD-CDBG & FEMA BRIC) to support the \$255.4 million Resist construction contract.

II. SCOPE OF WORK (SOW) REQUIREMENTS

A. Project Description

The entirety of the \$100 million ARP CSFRF funding will be used to support the Resist contract, which was awarded to E.E. Cruz & Company, Inc., on July 31, 2023, in the amount of \$255,398,711.76. Additional funding for this contract will be provided by HUD CDBG-DR in the amount of \$132,898,711.76 and FEMA BRIC in the amount of \$22,500,000.

- IM shall perform a retrospective review of procurement process to determine compliance with applicable federal rules, laws, and regulations.
 - IM shall verify that each invoice, change order, and payment is consistent with all applicable federal, state, and local laws, and that there is no duplication of benefits, process and payment errors, waste, fraud, abuse, malfeasance or mismanagement of funds.
 - IM shall verify that all contract deliverables are provided, and within acceptable timeframes for the duration of the engagement.
 - IM shall review compliance with New Jersey Prevailing Wage Act, Davis-Bacon Act (as applicable), Small and Minority/Women-owned Business Enterprises, etc.
 - IM shall conduct on-site reviews.
 - If weaknesses, gaps, or errors are detected, IM shall develop recommendations and strategies to ensure compliance with all laws, and prevention of associated risks.
- Within 5 business days of the purchase order issued as a result of the Letter of Engagement, the IM and Using Agency shall participate in a kick-off meeting to review the deliverables and due dates in Section C below and establish key personnel for communications during the course of the Engagement.
- The IM shall conduct a Risk Assessment of the Using Agency's existing controls in place to prevent fraud, waste, or abuse in connection with the COVID-19 Recovery Program that includes, at minimum, a review or assessment of:
 - Program policies and procedures
 - DEP's organizational structure and capacity
 - DEP's internal controls
 - Level of risk associated with the Program
 - DEP's prior audits
- Based on the risk assessment, the IM shall develop and submit a Work Plan for monitoring the COVID-19 Recovery Program for fraud, waste, or abuse that includes a review of relevant risk factors specific to the Program being monitored.
- The Work Plan shall include a sampling methodology to achieve a monitoring objective related to both compliance and internal controls. Any sampling used shall follow a

nationally recognized audit standard such as the AICPA or GAO Government Auditing Standards, 2018 Revision. Sampling methodologies may include: (1) simple random; (2) statistical; (3) judgmental; (4) or other methodology appropriate to the Program characteristics. The IM shall document the rationale for the sampling methodology selected.

- Depending on findings as a result of monitoring under the Work Plan, the IM should evaluate whether onsite monitoring is appropriate based upon any conclusions reached when conducting the risk assessment or as a result of ongoing monitoring. The IM shall document in writing its evaluation and conclusion, including an assessment of the following factors:
 - Significant findings reported in quarterly reports or interim reports;
 - Unresponsiveness to requests for information;
 - Non-compliance with federal reporting requirements; and
 - Allegations of misuse of funds.
- The IM shall implement the Work Plan to provide oversight of the Program until the expiration of this Engagement.

B. Reporting Requirements

1. Quarterly Integrity Monitor Reports

- a. Pursuant to E.O. 166, the Integrity Monitor shall submit a draft quarterly report to DEP on the last day of every calendar quarter detailing the specific services rendered during the quarter and any findings of fraud, waste, or abuse using the Quarterly Report template attached hereto. If the Integrity Monitor report contains findings of fraud, waste, or abuse, DEP has an opportunity to respond within 10 business days after receipt.
- b. Fifteen business days after each quarter end, the Integrity Monitor shall deliver its final quarterly report, including any comments from DEP, to the State Treasurer, who shall share the reports with the GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. The Integrity Monitor quarterly reports will be posted on the COVID-19 transparency website pursuant to E.O. 166.

2. Additional Reports

- a. E.O. 166 directs the Office of the State Comptroller (OSC) to oversee the work of Integrity Monitors. Therefore, in accordance with E.O. 166 and the IM Guidelines, OSC may request that the Integrity Monitor issue additional reports or prepare memoranda that will assist OSC in evaluating whether there is fraud, waste, or abuse in COVID-19 Recovery Programs administered by the

Using Agencies. OSC may also request that the Integrity Monitor share any corrective action plan(s) prepared by the Using Agencies to evaluate whether those corrective plan(s) have been successfully implemented.

- b. With the submission of a payment invoice (or on a monthly basis), the IM shall provide a written report including, at a minimum:
 - o Hours billed for each consultant corresponding to the components of the Work Plan;
 - o Evaluation of effectiveness of fraud prevention activities including assessment of results, recommendations for corrective action, and prioritization of implementation of risk mitigation measures; and
 - o Indications of fraud, waste, or abuse that should be immediately addressed by DEP with recommendations for risk mitigation.
3. At the completion of the Engagement, the IM shall submit a Project Completion Report, including at a minimum, scope of Engagement and methodology, documentation of work performed, summary of findings, and recommendations to mitigate the risk of fraud, waste, and abuse in the Program or future Programs.
4. Reports of Fraud, Waste, Abuse, or Potential Criminal Conduct
 - a. The Integrity Monitor shall report issues of fraud, waste, abuse, and misuse of COVID-19 Recovery Funds immediately to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer. The Integrity Monitor shall report issues of potential criminal conduct immediately to the Office of the Attorney General.

C. Specific Performance Milestones/Timelines/Standards/Deliverables

All deliverables must be completed by the dates indicated below.

Deliverables	Date due
Kick-off meeting with DEP staff and successful IM	Within 5 business days of the purchase order issued as a result of the Letter of Engagement; Documenting and providing meeting minutes is required to be completed within 10 business days of the kick-off meeting
Risk Assessment	Within 60 days of kick-off meeting
Work Plan	Within 30 days of kick-off meeting
Interim Reports/Periodic Meetings	As needed
Draft Quarterly Report(s)	Last day of each quarter
Final Quarterly Report(s)	15 business days after the end of each quarter
Monthly Report	15 business days after the end of each month

Project Completion Report	15 business days after the end of the engagement
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III. Proposal Content

A. At minimum, the Integrity Monitor's proposal shall include the following:

- A description of how the Integrity Monitor intends to accomplish each component of the scope of work in Section II above, including a timeline for submission of the deliverables required by this Engagement Query.
- A detailed budget identifying staff classifications and hourly rates shall be submitted with the response to this Engagement Query using the price sheet attached. The hourly rates shall not exceed the rates identified in the in the Integrity Monitor's Blanket P.O./Contract as posted in NJSTART. If an Integrity Monitor submits pricing over the Blanket P.O./Contract hourly rates posted in NJSTART, the response shall be rejected as the Integrity Monitor shall not be eligible for an award of this Engagement Query only.
- Identification of any potential conflicts of interest regarding the delivery of services for the scope of work under this Engagement Query.

B. The Integrity Monitor's proposal should also include the following:

- A list of existing Engagements under G4018 with other State agencies, along with the commencement and expiration dates of the Engagement. Please provide the information on Attachment 4: G4018 Integrity Monitoring Engagements Form. If the Form is not included with the proposal, the Using Agency, in its sole discretion, may request the Form from the Integrity Monitor.

IV. Submission of Proposals

Detailed proposals in response to this Engagement Query shall be submitted electronically by 3:00 p.m. on January 25, 2024. Proposals must be submitted via email as set forth below:

TO: State Contract Manager
Mona Cartwright, Fiscal Manager, Department of the Treasury
TreasuryIM@treas.nj.gov

With a copy to the Agency Contract Manager:

Department of Environmental Protection

V. Duration of the Engagement

The Engagement will commence upon the issuance of a Letter of Engagement and expire on **12/31/2026**.

At the option of the DEP, this Letter of Engagement may be extended. Any extension to this Letter of Engagement, however, may not exceed the Contract Term, and any extensions thereto, as set forth in the IM RFQ.

VI. Contract Termination

The IM's failure to comply with the requirements of the Engagement, including but not limited to E.O. 166, the IOM RFQ, the IM Guidelines, and this Engagement Query may constitute a breach of contract and may result in termination of the contract by DEP or imposition of such other remedy as DEP deems appropriate in accordance with Section 9.0 of the IOM RFQ.

VII. Liquidated Damages

At DEP's discretion, liquidated damages may be assessed each time any of the below events occur, due to an act or omission of the IM. The DEP and the IM agree that it would be extremely difficult to determine actual damages that DEP will sustain as the result of the IM's failure to meet its contractual requirements. Any breach by the IM could prevent the Using Agency from complying with E.O. 166, the IOM Guidelines, and laws applicable to the use and expenditure of COVID-19 Recovery Funds and other public funds will adversely impact DEP's ability to ensure identification and mitigation of risks and may lead to damages suffered by DEP and the State as a whole. If the IM fails to meet its contractual obligations, the DEP may assess liquidated damages against the IM as follows:

Pursuant to Section II(C) and E.O. 166, the Integrity Monitor shall submit a draft quarterly report to the DEP on the last day of every calendar quarter detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse using the prescribed Quarterly Report template. Failure to meet this reporting due date may result in liquidated damages of \$250 a day for each day past the due date. Additionally, there will be a Project Completion Report due within fifteen (15) days after the end of the engagement. Failure to meet the Project Completion Report due date may result in liquidated damages of \$250 a day for each day past the due date.

II. Questions regarding this Engagement Query

Any questions related to the Engagement Query, such as questions related to the Program or accessibility and format of data, must be submitted electronically by 3:00 p.m. on Thursday, January 4, 2024. They must be submitted via email to [REDACTED] with a copy to the State Contract Manager, Mona Cartwright at TreasuryIM@treas.nj.gov.

III. Selection Process

The Using Agency Contract Manager will review the proposal(s) received and select the Integrity Monitor whose proposal is most advantageous, price and other factors considered including:

- The qualifications and experience of the personnel assigned to this Engagement;

- The experience of the IM in engagements of a similar size and scope; and
- The ability of the IM to complete the scope of work based on the proposed personnel/staff classifications and hours allocated to tasks in its proposal.

The State Contract Manager will then issue a Letter of Engagement with a “not to exceed” clause to the selected proposer.

DEP may request a Best and Final Offer from Integrity Monitors that responded to the Engagement Query.

Prior to issuing a Letter of Engagement, the Agency Contract Manager in consultation with the Accountability Officer, will independently determine whether the proposed Integrity Monitor has any potential conflicts with the Engagement.

ATTACHMENTS

Attachment 1: Integrity Oversight Monitor Guidelines, updated as of June, 2021

Attachment 2: Quarterly Report Template – Category 3

Attachment 3: EQ Price Sheet

Attachment 4: G4018 Integrity Monitoring Engagements Form

Notice of Executive Order 166 Requirement for Posting of Winning Proposal
and Contract Documents

Pursuant to Executive Order No. 166, signed by Governor Murphy on July 17, 2020, the Office of the State Comptroller ("OSC") is required to make all approved state contracts for the allocation and expenditure of COVID-19 Recovery Funds available to the public by posting such contracts on an appropriate state website. Such contracts will be posted on the New Jersey transparency website developed by the Governor's Disaster Recovery Office ("GDRO Transparency Website"). The Letter of Engagement resulting from this Engagement Query is subject to the requirements of Executive Order No. 166. Accordingly, OSC will post a copy of the Letter of Engagement, including the Engagement Query, the winning proposer's proposal, and other related contract documents for the above contract on the GDRO Transparency website.

In submitting its proposal, a proposer may designate specific information as not subject to disclosure. However, such proposer must have a good faith legal or factual basis to assert that such designated portions of its proposal: (i) are proprietary and confidential financial or commercial information or trade secrets; or (ii) must not be disclosed to protect the personal privacy of an identified individual. The location in the proposal of any such designation should be clearly stated in a cover letter and a redacted copy of the proposal should be provided. A Proposer's failure to designate such information as confidential in submitting a proposal shall result in waiver of such claim.

The State reserves the right to make the determination regarding what is proprietary or confidential and will advise the winning proposer accordingly. The State will not honor any attempt by a winning proposer to designate its entire proposal as proprietary or confidential and will not honor a claim of copyright protection for an entire proposal. In the event of any challenge to the winning proposer's assertion of confidentiality with which the State does not concur, the Proposer shall be solely responsible for defending its designation.



Integrity Oversight Monitor Guidelines

2021 Update

**STATE OF NEW JERSEY
COVID-19 COMPLIANCE AND
OVERSIGHT TASKFORCE**

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INTRODUCTION

On July 17, 2020, Governor Murphy signed Executive Order 166 (“EO 166”), which, among other things, established the COVID-19 Compliance and Oversight Task Force (the “Taskforce”). The purpose of the Taskforce is to advise State departments, agencies, and independent authorities that receive or administer COVID-19 recovery funds (“Recovery Program Participants”) regarding compliance with federal and State law and how to mitigate the risks of waste, fraud, and abuse. As defined in EO 166, “COVID-19 Recovery Funds” are funds awarded to state and local governments, and non-government sources to support New Jersey’s residents, businesses, non-profit organizations, government agencies, and other entities responding to or recovering from the COVID-19 pandemic.

Pursuant to EO 166, the Taskforce is responsible for issuing guidelines regarding the appointment and responsibilities of COVID-19 Oversight Integrity Monitors (“Integrity Monitors”). Recovery Program Participants may retain and appoint Integrity Monitors to oversee the disbursement of COVID-19 Recovery Funds and the administration of a COVID-19 Recovery Program. They are intended to serve as an important part of the state’s accountability infrastructure while working with Recovery Program Participants in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds. Integrity Monitors may also be used, either proactively or in response to findings by an Integrity Monitor, as subject matter experts or consultants to assist Recovery Program Participants with program administration, grants management, reporting, and compliance, as approved by the Governor’s Disaster Recovery Office (GDRO).

EO 166 requires Recovery Program Participants to identify a central point of contact (an “Accountabil-

ity Officer”) for tracking COVID-19 funds within each agency or authority. The Accountability Officer is responsible for working with and serving as a direct point of contact for the GDRO and the Taskforce. Accountability Officers should also ensure appropriate reviews are performed to assess risks and evaluate whether an Integrity Monitor can assist in reducing or eliminating risk to ensure the public that state and federal funds were used efficiently, fairly, and prudently.

Recovery Program Participants and Integrity Monitors should be focused on the common goal of maximizing the value of COVID-19 Recovery Funding by ensuring that every dollar is spent efficiently and properly. Integrity Monitors can add value to a program by assisting in implementing the fiscal controls necessary to maintain proper documentation, flagging potential issues in real time, maximizing reimbursements, sharing information with and responding to inquiries from the GDRO and Office of State Comptroller (OSC), and reporting to those offices, the Treasurer, the Attorney General, and legislative leadership.

Recovery Program Participants, Accountability Officers, and Integrity Monitors should work together to fulfill the goals of EO 166 and these guidelines. The retention of Integrity Monitors will support monitoring and oversight that will ensure that Recovery Program Participants administer COVID-19 recovery funds in compliance with program, financial, and administrative requirements set forth in the federal-state grant agreement, the State Recovery Program Participant sub-grant agreement, and applicable federal and state laws, regulations, and guidelines. Additionally, these guidelines will assist the State in fulfilling its monitoring responsibilities as set forth in 2 CFR 200 Subpart D. This may involve routine desk reviews and, when appropriate, on-site reviews by an Integrity Monitor. Recovery Program Participants that do not retain an Integrity Monitor will comply with these requirements, in coordination with the GDRO, as addressed in the Compliance Plan adopted by the Taskforce.

ESTABLISHING THE POOL OF INTEGRITY MONITORS

As of the issuance of this version of the Integrity Oversight Monitor Guidelines, a pool of monitors has already been established. The following provisions in this section should be used in the event it is necessary to establish additional pools of Integrity Monitors.¹

In the event it is necessary to establish another pool of Integrity Monitors, the New Jersey Department of the Treasury, Division of Administration (Treasury) will be responsible for designating a department employee to act as the State Contract Manager for purposes of administering the overarching state contract for Integrity Monitoring Services. The State Contract Manager will establish one pool of qualified integrity monitors for engagement by eligible Recovery Program Participants. Treasury will issue a bid solicitation for technical and price quotations from interested qualified firms that can provide the following services:

- Category 1: Program and Process Management Auditing;
- Category 2: Financial Auditing and Grant Management; and
- Category 3: Integrity Monitoring/Anti-Fraud.

The specific services Integrity Monitors provide vary and will depend on the nature of the programs administered by the Recovery Program Participant and the amount of COVID-19 Recovery Funding received. The pool of Integrity Monitors should include professionals available to perform services in one or more of the following categories:

Category 1: Program and Process Management Auditing	Category 2: Financial Auditing and Grant Management	Category 3: Integrity Monitoring / Anti-Fraud
Development of processes, controls and technologies to support the execution of programs funded with COVID-19 Recovery Funds.	Plan, implement, administer, coordinate, monitor and evaluate the specific activities of all assigned financial and administrative functions. Develop and modify policies/procedures/systems in accordance with organizational needs and objectives, as well as applicable government regulations.	Forensic accounting and other specialty accounting services.

1. Agencies and authorities that are not permitted to follow all state procurement requirements due to U.S. Department of Transportation procurement policies may procure an Integrity Monitor separately in coordination with GDRO.

Review and improvement of procedures addressing financial management.	Provide technical knowledge and expertise to review and make recommendations to streamline grant management and fiscal management processes to ensure accountability of funds and compliance with program regulations.	Continuing risk assessments and loss prevention strategies.
Workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies.	Monitoring all grant management, accounting, budget management, and other business office functions regularly.	Performance and program monitoring and promotion of best practices.
Consulting services to support account reconciliations.	Provide and/or identify training for staff in the area of detection and prevention of waste, fraud, and abuse.	Prevention, detection and investigation of fraud and misconduct.
Quality assurance reviews and assessments associated with the payments process to ensure compliance with federal and state regulations.	Ensuring compliance with all applicable federal and state accounting and financial reporting requirements.	Implement and manage appropriate compliance systems and controls, as required by federal and state guidelines, regulations and law.
Risk analysis and identification of options for risk management for the federal and state grant payment process.	Provide tools to be used by the Recovery Program Participant for the assessment of the performance of the financial transaction process.	Provide data management systems/programs for the purpose of collecting, conducting and reporting required compliance and anti-fraud analytics.
Consulting services to reduce the reconciliation backlog for the Request for Reimbursements process.		Ability to provide integrity monitoring services for professional specialties such as engineering and structural integrity services, etc. either directly or through a subcontractor relationship.
Consulting services providing Subject Matter Expert (SME) knowledge of required standards for related monitoring and financial standards for federal funding.		

CONDITIONS FOR INTEGRITY MONITORS

A Recovery Program Participant should evaluate whether it should retain an Integrity Monitor using the following standards.

Category 1 & 2 Integrity Monitors:

Category 1 and 2 Integrity Monitors are available to assist Recovery Program Participants, if, in consultation with GDRO, it has been determined that an agency or authority needs assistance in the establishment, administration, or monitoring of a program or when a Category 3 Integrity Monitor has issued findings that require the agency or authority to take corrective actions. In making the determination whether to obtain a Category 1 or 2 Integrity Monitor, a Recovery Program Participant's Accountability Officer, in consultation with GDRO, should evaluate whether an Integrity Monitor from Category 1 or 2 is necessary based on operational needs or to reduce or eliminate risk in view of the agency's or authority's existing resources, staffing, expertise or capacity. Agencies and authorities should evaluate whether the retention of a Category 1 or 2 Integrity Monitor would assist in addressing findings made by Category 3 Integrity Monitors. The availability of federal funds should be considered in evaluating whether to retain an Integrity Monitor from Category 1 or 2. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain a Category 1 or 2 Integrity Monitor using non-federal funds.

Category 3 Integrity Monitors:

For Recovery Program Participants that have received or will administer a total of \$20 million or more in COVID-19 Recovery Funds: A Recovery Program Participant that has received this amount of funding should retain at least one Integrity

Monitor from Category 3: Integrity Monitoring/Anti-Fraud, subject to federal funding being available. The retention of Category 1 and 2 Integrity Monitors does not eliminate the obligation to retain a Category 3 Integrity Monitor. In some circumstances, multiple Category 3 Integrity Monitors may be necessary if one monitor is not adequate to oversee multiple programs being implemented by Recovery Program Participant as determined in consultation with the GDRO. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain an Integrity Monitor using non-federal funds.

For Recovery Program Participants that have received or will administer a total of up to \$20 million in COVID-19 Recovery Funds: A Recovery Program Participant that has received this amount of funding should evaluate in consultation with GDRO whether a Category 3 Integrity Monitor is needed based on the risks presented. The Recovery Program Participant's Accountability Officer should conduct a risk assessment taking into account both the likelihood and severity of risk in the participant's program(s) and consult with the GDRO regarding whether an Integrity Monitor from Category 3 is necessary to reduce or eliminate risk in view of the agency's or authority's existing resources, staffing, expertise or capacity. The availability of federal funds should be considered in evaluating whether to retain an Integrity Monitor. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain an Integrity Monitor from Category 3 using non-federal funds.

RISK ASSESSMENT

As noted above, in certain circumstances, Recovery Program Participants seeking to retain an Integrity Monitor will be advised to conduct a risk assessment to determine the need for such services. A Recovery Program Participant's Accountability Officer, in consultation with the GDRO, should assess the risk to public funds, the availability of federal funds to pay for the Integrity Monitor, the entity's current operations, and whether internal controls alone are adequate to mitigate or eliminate risk.

An Accountability Officer, or an Integrity Monitor retained by a Recovery Program Participant, should conduct an initial review of the Recovery Program Participant's programs, procedures and processes, and assess the organizational risk and the entity's risk tolerance. The risk assessment should include a review of the agency's ability to comply with federal statutory and regulatory requirements as well as applicable state laws and regulations, including with regard to reporting, monitoring, and oversight, and a review of the agency's susceptibility to waste, fraud, and abuse.

An Accountability Officer conducting a risk assessment should complete and memorialize the assessment using the [matrix template you can download from OSC's website](#). The risk assessment should be shared with the GDRO and OSC. Some of the specific factors an Accountability Officer should consider when assessing risk include:

- Organizational leadership, capacity, expertise, and experience managing and accounting for federal grant funds in general, and disaster recovery funds in particular;
- Input from the individuals/units that will be disbursing funds or administering the program;

- Review of existing internal controls and any identified weaknesses;
- Prior audits and audit findings from state or federal oversight entities;
- Lessons learned from prior disasters;
- Sub-recipient internal control weaknesses, if applicable;
- Adequacy of financial, acquisition, and grants management policies and procedures, including technological capacity and potentially outdated financial management systems;
- Ability to complete timely, accurate and complete reporting;
- Experience with state and federal procurement processes, value of anticipated procurements, and reliance on contractors to meet program goals and objectives;
- Potential conflicts of interests and ethics compliance;
- Amount of funds being disbursed to a particular category of sub-recipient and the complexity of its project(s); and
- Whether federal or state guidelines provide guidance regarding the uses of funds (*i.e.*, discretionary vs. restrictive).

The Accountability Officer should determine the organization's risk tolerance as to all recovery programs jointly and as to individual programs, recognizing that Integrity Monitors may be appropriate for some programs and not others within an agency or authority. If the risk exceeds an acceptable level of risk tolerance, the Accountability Officer should engage an Integrity Monitor.

An important element in the risk assessments is documentation of the process and results. This is critical to ensuring the extent of monitoring and oversight. The overall level of risk should dictate the frequency and depth of monitoring practices, including how to mitigate identified risks by, for example, providing training and technical assistance or increasing the frequency of on-site reviews. In some cases, monitoring efforts may lead an Accountability Officer or the GDRO to impose additional special conditions on the Recovery Program Participant. Depending on the kind of work the sub-recipient performs, it may be appropriate to reevaluate frequently, including quarterly, to account for changes in the organization or the nature of its activities. See 2 CFR Section 200.207 in the uniform guidance for examples; [GAO Report: A Framework for Managing Fraud Risk in Federal Programs \(2015\)](#).

PROCEDURES FOR REQUESTING AND PROCURING AN INTEGRITY MONITOR

To retain an Integrity Monitor, a Recovery Program Participant should proceed as follows:

- A Recovery Program Participant shall designate an agency employee to act as the contract manager for an Integrity Monitor engagement (Agency Contract Manager), which may be the Accountability Officer. The Agency Contract Manager should notify the State Contract Manager, on a form prescribed by Treasury, along with any required supporting documentation, of its request for an Integrity Monitor. The Agency Contract Manager should indicate which Integrity Monitoring services are required.
- The Agency Contract Manager will develop an Engagement Query.
- The Engagement Query will include a detailed scope of work; it should include specific performance milestones, timelines, and standards and deliverables.
- The Agency Contract Manager, in consultation with the Office of the Attorney General, Division of Law, will structure a liquidated damages provision for the failure to meet any required milestones, timelines, or standards or deliverables, as appropriate.
- The Agency Contract Manager will submit its Engagement Query to the State Contract Manager. Upon approval by the State Contract Manager, but prior to the solicitation of any services, the Engagement Query shall be sent to OSC for approval pursuant to EO 166. After receiving approval from OSC, the State Contract Manager will send the Engagement Query to all eligible Integrity Monitors within the pool in order to provide a level playing field.
- Interested, eligible Integrity Monitors will respond to the Engagement Query within the timeframe designated by the State Contract Manager, with a detailed proposal that includes a detailed budget, timelines, and plan to perform the scope of work and other requirements of the Engagement Query. Integrity Monitors shall also identify any potential conflicts of interest.
- The State Contract Manager will forward to the Agency Contract Manager all proposals received in response to the Engagement Query. The Agency Contract Manager will review the proposals and select the Integrity Monitor whose proposal represents the best value, price and other factors considered. The Agency Contract Manager will memorialize in writing the justification for selecting an Integrity Monitor(s).
- Prior to finalizing any engagement under this contract, the Agency Contract Manager, in consultation with the Accountability Officer, will independently determine whether the intended Integrity Monitor has any potential conflicts with the engagement.
- The State Contract Manager, on behalf of the Recovery Program Participant, will then issue a Letter of Engagement with a “Not to Exceed” clause to the engaged Integrity Monitor and work with the Agency Contract Manager to begin the issuance of Task Orders.

INTEGRITY MONITOR REQUIREMENTS

A. Independence

The process by which Integrity Monitors are retained and the manner in which they perform their tasks in accordance with these guidelines are intended to provide independence as they monitor and report on the disbursement of COVID-19 Recovery Funds and the administration of a COVID-19 Recovery Program by a Recovery Program Participant. Although the Integrity Monitor and the Recovery Program Participant should share common goals, the Integrity Monitor should function as an independent party and should conduct its review as an outside auditor/reviewer would.

An Integrity Monitor for a particular Recovery Program Participant should have no individual or company affiliation with the agency or authority that would prevent it from performing its oversight as an independent third party. Integrity Monitors and Recovery Program Participants must be mindful of applicable conflicts of interest laws, including but not limited to, N.J.S.A. 52:13D-12 to -28, Executive Order 189 (Kean, 1988) and requirements set forth in the Uniform Grant Guidance, among others. To promote independence, an Integrity Monitor hired from Categories 1 or 2 may not also be engaged as a Category 3 Integrity Monitor to review the same programs for the same Recovery Program Participant. Likewise, a Category 3 Integrity may not be hired as a Category 1 or 2 Monitor to remediate any issues it identified as a Category 3 Integrity Monitor.

B. Communication

Integrity Monitors should maintain open and frequent communication with the Recovery Program Participant that has retained its services. The purpose of communicating in this manner is to make the Recovery Program Participant aware of issues that can be addressed during the administration of a program and prior to future disbursement of funds by the Parti-

ci- pant. Therefore, Integrity Monitors should not wait until reports are issued to notify an Accountability Officer of deficiencies. This will enable the Recovery Program Participant to take action to correct any deficiencies before additional funds are expended. Substantial deficiencies should also be reported in real time to the GDRO, the State Comptroller, and the State Treasurer.

Prior to the posting of an Integrity Monitor report that contains findings of waste, fraud, or abuse, the Recovery Program Participant should be permitted to respond to the findings and have that response included in the publicly posted report. This will allow the Recovery Program Participant to highlight any course corrections as a result of the finding or to contest any finding that it feels is inappropriate. A Recovery Program Participant's response is due within 15 business days after receipt of an Integrity Monitor report.

Integrity Monitors must respond promptly to any inquiries posed by the GDRO, State Comptroller, State Treasurer, and Agency Contract Manager pursuant to EO 166.

C. General Tasks of Integrity Monitors

The tasks of an Integrity Monitor may vary based on the agency/program the Monitor is overseeing and the category of Integrity Monitor engaged. Generally, the role of a Category 1 Integrity Monitor is focused on program and process management auditing. These Integrity Monitors may assist a Recovery Program Participant in developing processes or controls to support the execution of programs, conduct risk analyses, or provide consulting or subject matter expertise to Recovery Program Participants. In general, a Category 2 Integrity Monitor's role is to provide financial auditing or grants management functions for a Recovery Program Participant. A Category 3 Integrity Monitor's primary roles are to monitor for fraud or misuse of funding, and ensure that Recovery Program Participants are performing according to the sub-award agreement and applicable federal and State regulations and guidelines. Tasks to be performed by Integrity

Monitors may include the following:

- Perform initial and ongoing risk assessments;
- Evaluate project performance;
- Evaluate internal controls associated with the Recovery Program Participant's financial management, cash management, acquisition management, property management, and records management capabilities;
- Validate compliance with sub-grant award and general term and special conditions;
- Review written documents, such as quarterly financial and performance reports, recent audit results, documented communications with the State, prior monitoring reports, pertinent performance data, and other documents or reports, as appropriate;
- Conduct interviews of Recovery Program Participant staff, as well as the constituents they serve, to determine whether program objectives are being met in an efficient, effective, and economical manner;
- Sample eligibility determinations and denials of applications for funding;
- Review specific files to become familiar with the progression of the disbursement of funds in a particular program, i.e., are actual expenditures consistent with planned expenditure and is the full scope of services listed in the project work plan being accomplished at the same rate of actual and planned expenditures;
- Ensure that the agency is retaining appropriate documentation, based on federal and state regulations and guidance, to support fund disbursement;
- Follow up with questions regarding specific funding decisions, and review decisions related to emergency situations;
- Facilitate the exchange of ideas and promote operational efficiency;
- Identify present and future needs; and
- Promote cooperation and communication among Integrity Monitors engaged by other Recovery Program Participants (e.g., to guard against duplication of benefits).

Integrity Monitors should generally perform desk reviews to evaluate the need for on-site visits or monitoring. Depending on the results of the desk review, coupled with the conclusions reached during any risk assessments that may have been conducted of the sub-recipient's capabilities, the Monitor should evaluate whether an on-site monitoring visit is appropriate. If the Monitor is satisfied that essential project goals, objectives, timelines, budgets, and other related program and financial criteria are being met, then the Monitor should document the steps taken to reach this conclusion and dispense with an on-site monitoring visit. However, the Integrity Monitor may choose to perform on-site monitoring visits as a result of any of the following:

- Non-compliance with reporting requirements;
- Problems identified in quarterly progress or financial reports;
- History of unsatisfactory performance;
- Unresponsiveness to requests for information;
- High-risk designation;
- Follow-up on prior audits or monitoring find-

ings; and

- Allegations of misuse of funds or receipt of complaints.

D. Reporting Requirements

1. Reports

Pursuant to EO 166, Integrity Monitors shall submit draft quarterly reports to the Recovery Program Participant on the last day of the quarter detailing the specific services rendered during that quarter and any findings of waste, fraud, or abuse **in accordance with the report templates [found on OSC's website](#).**

Prior to the posting of a quarterly report that contains findings of waste, fraud, or abuse, the Recovery Program Participant should be permitted to respond to the findings and have that response included in the publicly posted report. This will allow the Recovery Program Participant to highlight any course corrections as a result of the finding or to contest any finding that it contends is inappropriate. A Recovery Program Participant's response is due within 15 business days after receipt of a quarterly report.

Fifteen business days after quarter-end, Integrity Monitors will deliver their final quarterly reports, inclusive of any comments from the Recovery Program Participant, to the State Treasurer, who shall share the reports with the GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. The Integrity Monitor quarterly reports will be posted on the GDRO transparency website pursuant to the Executive Order.

The specific areas covered by a quarterly report will vary based on the type of Integrity Monitor engaged, the program being reviewed, the manner

and use of the funds, procurement of goods and services, type of disbursements to be issued, and specific COVID-19 Recovery Fund requirements. The topics covered by the quarterly report should include the information included in [templates which you can download from OSC's website](#).

2. Additional Reports

EO 166 directs OSC to oversee the work of Integrity Monitors and to submit inquiries to them to which Integrity Monitors must reply promptly. OSC may request Integrity Monitors to issue reports or prepare memoranda that will assist OSC in evaluating whether there is waste, fraud, or abuse in recovery programs administered by Recovery Plan Participants.

The State Comptroller may also request that Integrity Monitors or Recovery Program Participants share corrective action plans prepared by Recovery Plan Participants to address reported deficiencies and to evaluate whether those corrective plans have been successfully implemented.

GDRO and the State Treasurer may also request reports from Integrity Monitors to which Integrity Monitors must reply promptly.

3. Reports of Waste, Fraud, Abuse or Potential Criminal Conduct

Integrity Monitors must immediately report substantial issues of waste, fraud, abuse, and misuse of COVID-19 Recovery Funds simultaneously to the GDRO, OSC, State Treasurer, and the Agency Contract Manager and Accountability Officer of a Recovery Program Participant.

Integrity Monitors must immediately report potential criminal conduct to the Office of the Attorney General.

INTEGRITY MONITOR MANAGEMENT AND OVERSIGHT

Agency Contract Managers have a duty to ensure that Integrity Monitors perform the necessary work, and do so while remaining on task, and on budget. Agency Contract Managers shall adhere to the requirements of Treasury Circular 14-08-DPP in their management and administration of the contract. The Agency Contract Manager will be responsible for monitoring contract deliverables and performing the contract management tasks identified in the circular, which include but are not limited to:

- Developing a budget and a plan to manage the contract. In developing a budget, the Agency Contract Manager should consider any caps on the amount of federal funding that can be used for oversight and administrative expenses and ensure that the total costs for Integrity Monitoring services are reasonable in relation to the total amount of program funds being administered by the Recovery Program Participant;
- Daily management of the contract, including monitoring and administering the contract for the Recovery Program Participant;
- Communicating with the Integrity Monitor and responding to requests for meetings, information or documents on a timely basis;
- Resolving issues with the Integrity Monitor in accordance with contract terms;
- Ensuring that all tasks, services, products, quality of deliverables and timeliness of services and deliverables are satisfied within contract requirements;

- Reviewing Integrity Monitor billing and ensuring that Integrity Monitors are paid only for services rendered;
- Attempting to recover any and all over-billings from the Integrity Monitor; and
- Coordinating with the State Contract Manager regarding any scope changes, compensation changes, the imposition of liquidated damages, or use of formal dispute processes.

In addition to these oversight and administration functions, the Agency Contract Manager must ensure open communication with the Accountability Officer, the Recovery Program Participant leadership, the GDRO, and OSC. The Agency Contract Manager should respond to inquiries and requests for documents from the GDRO and OSC as requested.



State of New Jersey, COVID-19 Compliance and Oversight Taskforce

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: [Type Here]
Quarter Ending: [MM/DD/YYYY]
Expected Engagement End Date: [MM/DD/YYYY]

A. General Info

1. Recovery Program Participant:

[Type Here]

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

[Type Here]

3. State Funding Source (if applicable):

[Type Here]

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

[Type Here]

5. Accountability Officer:

[Type Here]

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

[Type Here]

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

[Type Here]

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

[Type Here]

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

Integrity Monitor Report
Category 3

[Type Here]

10. Amount Provided to Other State or Local Entities:

[Type Here]

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

[Type Here]

12. Completion Status of Integrity Monitor Engagement:

[Type Here]

B. Monitoring Activities

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

a) IM Response

[Type Here]

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

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

Integrity Monitor Report
Category 3

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

[Type Here]

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

[Type Here]

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

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

**Integrity Monitor Report
Category 3**

[Type Here]

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

a) IM Response

[Type Here]

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]

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

[Type Here]

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

**Integrity Monitor Report
Category 3**

[Type Here]

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]

Name of Integrity Monitor:	[Type Here]
Name of Report Preparer:	[Type Here]
Signature:	[Sign Here]
Date:	[MM/DD/YYYY]

Integrity Monitoring - Price Sheet

Cell to be completed by Bidder

	Staffing Category	Hourly Billing Rate (\$)	Hours	Amount (\$)	Total Cost (\$)	Hourly Discounted Billing Rate (\$)	Amount (\$)	Total Cost (discounted) (\$)
Risk Assessment	Partner/Principal/Director			\$0.00	\$0.00		\$0.00	\$0.00
	Program Manager			\$0.00			\$0.00	
	Project Manager			\$0.00			\$0.00	
	Supervisory/Sr. Consultant			\$0.00			\$0.00	
	Consultant			\$0.00			\$0.00	
	Associate/Staff			\$0.00			\$0.00	
	Subject Matter Expert			\$0.00			\$0.00	
	Administrative Support			\$0.00			\$0.00	
			0					
Work Plan Development	Partner/Principal/Director			\$0.00	\$0.00		\$0.00	\$0.00
	Program Manager			\$0.00			\$0.00	
	Project Manager			\$0.00			\$0.00	
	Supervisory/Sr. Consultant			\$0.00			\$0.00	
	Consultant			\$0.00			\$0.00	
	Associate/Staff			\$0.00			\$0.00	
	Subject Matter Expert			\$0.00			\$0.00	
	Administrative Support			\$0.00			\$0.00	
			0					
On-going Monitoring	Partner/Principal/Director			\$0.00	\$0.00		\$0.00	\$0.00
	Program Manager			\$0.00			\$0.00	
	Project Manager			\$0.00			\$0.00	
	Supervisory/Sr. Consultant			\$0.00			\$0.00	
	Consultant			\$0.00			\$0.00	
	Associate/Staff			\$0.00			\$0.00	
	Subject Matter Expert			\$0.00			\$0.00	
	Administrative Support			\$0.00			\$0.00	
			0					
Reports	Partner/Principal/Director			\$0.00	\$0.00		\$0.00	\$0.00
	Program Manager			\$0.00			\$0.00	
	Project Manager			\$0.00			\$0.00	
	Supervisory/Sr. Consultant			\$0.00			\$0.00	
	Consultant			\$0.00			\$0.00	
	Associate/Staff			\$0.00			\$0.00	
	Subject Matter Expert			\$0.00			\$0.00	
	Administrative Support			\$0.00			\$0.00	
			0					
	Allowance for Travel Expenses and Reimbursement if on-site monitoring required			\$10,000.00				
Total Cost (non-discounted)					\$10,000.00			
Total Cost (if discounted)					\$10,000.00			

G4018 Integrity Monitoring Engagements

Vendor Name:

[illegible]

Vander Weele Group^{LLC}

A New Jersey Certified Woman-Owned
Business Enterprise

Response to:

**The New Jersey Department of
Environmental Protection
for
Integrity Monitoring Services**

**Rebuild by Design-Hudson River
Project Engagement Query**

January 25, 2024

January 25, 2024

Mona Cartwright, Fiscal Manager
New Jersey Department of the Treasury
Treasurym@treas.nj.gov

[REDACTED]
New Jersey Department of Environmental Protection
[REDACTED]

Dear Ms. Cartwright [REDACTED],

The Vander Weele Group^{LLC} is pleased to present this proposal to the New Jersey Department of Environmental Protection (NJDEP) to provide Integrity Monitoring services for the Rebuild by Design-Hudson River Project.

The Vander Weele Group—a 20-year-old niche firm specializing in grants oversight—offers a powerful team with nationwide expertise in Federal grants to assist the NJDEP. We are a New Jersey certified Woman-Owned Business Enterprise (WBE), a Federally certified Woman-Owned Small Business (WOSB), and a Disadvantaged Business Enterprise (DBE).

We have provided Federal grants oversight and related services in more than 20 states. Seven New Jersey agencies, including the New Jersey Department of Environmental Protection, have engaged our firm as an Integrity Monitor or a grants consultant. We are also monitoring more than \$3 billion of COVID relief funding in Illinois and other states. With a team of practitioners well-versed in the challenges of managing government programs, our firm has experience in overseeing Federal grant funds for construction and other program areas allowable under the U.S. Department of Treasury regulations.

The Vander Weele Group was recently selected to perform Integrity Monitoring for the NJDEP's Greenway, Liberty Park, and Water Infrastructure Programs.

Every day, we interpret Federal and local grant requirements and have created a library of resources for requirements of the *American Rescue Plan Act* (ARPA) and accompanying regulations, including U.S. Treasury Rules and *Title 2 U.S. Code of Federal Regulations, § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). We have developed training modules in the above requirements and regulations as well as other aspects of the grant life cycle.

We trust this proposal meets your expectations. Thank you for your time and consideration.

Sincerely,



Maribeth Vander Weele, President, Vander Weele Group^{LLC}
2515 Waukegan Road, Suite 301
Bannockburn, Illinois 60015
maribeth@vanderweelegroup.com 773-919-1100

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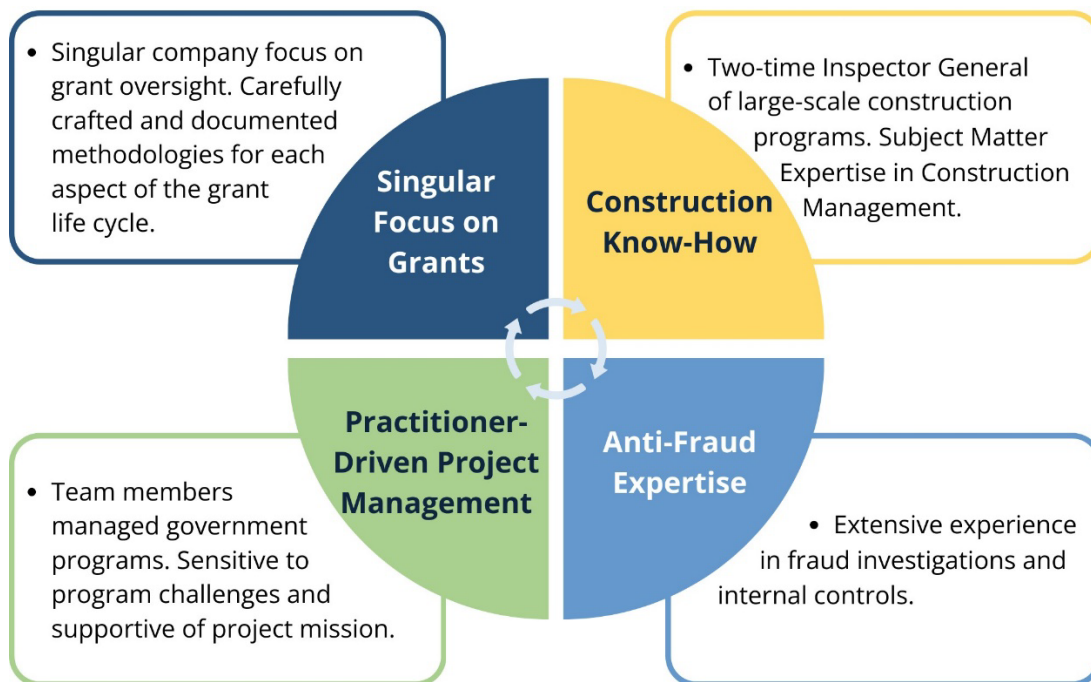
I. INTRODUCTION

A. Overview

The Vander Weele Group is pleased to present this proposal to provide grants monitoring services to the New Jersey Department of Environmental Protection (NJDEP). We provide turn-key oversight and compliance solutions for large-scale Federal, state, and local grant programs. We are passionate about making grants oversight meaningful and mission-based: focusing oversight on conditions that positively impact the unique needs of local communities.

B. Our Competitive Edge

Reasons to engage the Vander Weele Group are illustrated below.



C. Program Background

The Rebuild by Design-Hudson River Project received \$100 million in *American Rescue Plan Act* (ARPA) Coronavirus State Fiscal Recovery Fund (CSFRF) funding to address storm surge-related flooding by using a combination of hard infrastructure (the “Resist” structure) and existing topography. The project’s main location is the City of Hoboken with extensions into Jersey City to the south and the Township of Weehawken to the north. As we understand it, the NJDEP is seeking an Integrity Monitor for the second phase of the project, the Resist portion. The Resist structure, which is being built by E.E. Cruz & Company, will include a concrete floodwall near the Hudson River and support improvements to Hoboken’s Harborside Park, which will be renamed Cove Park. We understand further that E.E. Cruz & Company has awarded approximately 12 subcontracts and may award another five to 10. Additional funding of \$132,898,711.76 is expected from a U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) and

\$22,500,000 is expected from the Federal Emergency Management Agency's (FEMA) Building Resilient Infrastructure and Communities (BRIC) program.

D. Timeline

We estimate the following time frames for individual milestones:

Milestone	Details
Kickoff Meeting	Within five business days of the receipt of purchase order issued as a result of the Letter of Engagement Query.
Meeting Minutes	Within 10 business days of the kickoff meeting.
Work Plan (Preliminary)	Within 30 business days after kickoff meeting. Depending on the results of the risk assessment, the work plan may be subject to revision.
Risk Assessment	Within 60 business days of kickoff meeting.
Reporting	Draft Quarterly Reports: Last business day of each quarter.
	Final Quarterly Reports: Within 15 business days of the end of each quarter.
	Monthly Reports: Within 15 business days after the end of each month.
	Project Completion Report: Within 15 business days after the end of the engagement.

E. Conflicts of Interest

The Vander Weele Group has no conflicts of interest regarding this request for proposal. We offer an objective, unbiased, and professional perspective.

II. PHASE 1: PLANNING

A. Kickoff Meeting

Within five days of the purchase order being provided to the Vander Weele Group, our engagement team will meet with NJDEP staff. Before the scheduled kickoff meeting, we will send an agenda for the meeting. Tentative agenda items during the kickoff or subsequent meetings will include, but not be limited to:

- Overall engagement expectations, assumptions, and definition of consultant and project success.

- Details on additional (HUD and FEMA) funding sources for the project, so we can ascertain what compliance requirements apply to these projects.
- Existing and contemplated budgeting and reporting tools.
- Communication protocols; e.g., who is the primary point of contact and who else should be copied on communications.
- Other information, as it arises.

We will document the meeting and provide minutes to NJDEP participants and other stakeholders within 10 business days of the kickoff meeting.

B. Access to Data and Systems

We will request access from the NJDEP to key information. Examples include the following:

- The NJDEP Risk Assessment.
- Previous audits of the NJDEP.
- Project descriptions, contracts, directives, policies, and procedures.
- Payroll reports from E.E. Cruz & Company to ensure compliance with the *New Jersey Prevailing Wage Act (N.J.S.A. 34:11-56.25 et seq.)* and the *Davis-Bacon Act (Title 40, United States Code, § 3141)*.
- Previous monitoring tools and templates, if available. We anticipate preparing tools tailored to this engagement unless the NJDEP prefers that we use the agency's tools.
- Legal authorities beyond COVID-19 legislation and regulations such as HUD and FEMA requirements, relevant state laws, policies, procedures, and guidance.
- Safety and health management program, incident investigation, and safety training protocols.
- Project management processes to ensure timely completion of the project.
- The process for efficiently reconciling differences between architectural/engineering drawings and field conditions.
- The process for documenting and managing change orders and substitution of materials.
- Expenditure information (e.g., purchase orders, stipends, and position expenditures).
- Accounting systems.
- Any other documentation that supports the expenditures reported on the expenditure reports.

C. Work Plan

We will develop and submit a Work Plan for monitoring the Rebuild by Design-Hudson River Project. The work plan may evolve based on findings in the risk assessment. It will include a sampling methodology to achieve monitoring objectives for fraud, waste, abuse, compliance, and internal controls. The sampling methodology will follow nationally recognized audit standards such as the American Institute of Certified Public Accountants (AICPA) or Government Accounting Office (GAO) Auditing standards. The Work Plan may be subject to revision, based on the results of the risk assessment.

The heart of each work plan will be the monitoring tool. The Vander Weele Group develops each monitoring tool by first developing a Compliance Matrix (also called the "Monitoring Rubric"). The Compliance Matrix contains a set of indicators to be monitored and includes monitoring

methodologies, types of evidence necessary to support each finding, sample finding language, the role of questioned costs in fiscal reviews, sampling rules, and step-by-step instructions for monitoring each indicator.

Central to the Compliance Matrix are the descriptions for each monitoring requirement and the relevant legal citation. The Compliance Matrix establishes expectations at the beginning of the monitoring program, thereby alleviating the need for confusing, time-consuming, and costly changes later in the process.

Our Compliance Matrices and associated Monitoring Tools traditionally are divided into sections such as Compliance Standards, Internal Controls, Single Audit Requirements, Allowability, Procurement Standards, and so forth but will be tailored to the requirements of this engagement. An excerpt from a Compliance Matrix from an earlier engagement is shown below:

Vander Wee Group Compliance Matrix - Abbreviated Excerpt						
Standard	Sampling?	Sampling Methodology	Requirement	Legal Citation	Sample Finding (This is customized to Findings)	Recommendation (This is customized to Findings)
Are federal grant funds provided to the grantee being maintained in separate revenue and/or expense accounts as distinct funding categories?	No	N/A	The financial management system of the non-Federal entity (the Grantee) must provide records that identify adequately the source and application of funds for federally-funded activities.	2 CFR 200.302(b)(3)	Based on a review of the accounting system, the grantee has not maintained grant funds in separate revenue (and/or) expense accounts as distinct funding categories.	The grantee should segregate in its accounting system grant funds to ensure the accurate, current, and complete disclosure of all financial transactions related to each grant program.
Does the grantee have and use documented procurement procedures to acquire property or services under the grant award?	No	N/A	The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward.	2 CFR 200.318(a)	The grantee did not provide sufficient evidence of documented procurement procedures to acquire property or services under the grant award.	The grantee must adopt and use documented procurement procedures. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in 2 CFR 200.317 through 200.327.
Does the grantee maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts?	No	N/A	The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.	2 CFR 200.318(c)(1)	The grantee did not provide, or was unable to provide, sufficient evidence that it has adopted a written prohibition against conflicts of interest in procurement.	The grantee must adopt and use written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.
Does the grantee maintain a control system to ensure adequate safeguards to prevent loss, damage, or theft of property acquired with grant funds?	No	N/A	A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.	2 CFR 200.313(d)(3)	At the time of the monitoring review, the grantee did not provide sufficient evidence that a control system is in place to ensure adequate safeguards to prevent loss, damage, or theft of property acquired with grant funds.	The grantee must develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of property.
Does the grantee take reasonable measures to safeguard Protected Personally Identifiable (PII) information or other information the Federal awarding agency or pass-through	No	N/A	The non-Federal entity must take reasonable measures to safeguard Protected Personally Identifiable (PII) information and other information the Federal awarding agency or pass-through	2 CFR 200.302(e)	The grantee did not provide sufficient evidence that it has in place reasonable measures to safeguard Protected Personally Identifiable (PII) or other sensitive information.	The grantee must put in place reasonable measures including a Data Protection and PII Policy, to safeguard protected Personally Identifiable Information or other sensitive information. The grantee should train all employees on safeguarding

III. RISK ASSESSMENT

We understand the NJDEP has completed a risk assessment of the project based on its management of the project. We will begin by requesting access to that risk assessment and then reviewing it. Our review of the existing risk assessments will address the following among other areas:

- Did any new information come to light since the risk assessment was prepared?
- Do any additional program policies and procedures not addressed in the original risk assessment require review? Are there areas that could benefit from a deeper review?
- Realistically, is the NJDEP's organizational structure and capacity robust enough to provide oversight to large-scale construction programs?
- Are there any NJDEP internal control processes that would benefit from a deeper review? Were procurement processes, for example, adequately addressed?

We will document any questions or concerns for further discussion with NJDEP staff. Next, if the results of our review of the previous risk assessment indicate that an additional risk assessment should be performed, we will conduct one in conformance with New Jersey's *Integrity Oversight Monitor Guidelines*, updated in June 2021. Areas of possible review include the following:

A. Policies and Procedures

The Vander Weele Group has extensive expertise in reviewing policies and procedures. Our team has performed similar tasks for the New Jersey Department of Community Affairs, Division of Disaster Recovery and Mitigation, as well as the New Jersey Redevelopment Agency. Regarding the Rebuild by Design-Hudson River Project, we will leverage that expertise to review the NJDEP's policies and procedures, organizational structure and capacity, internal controls, levels of risk associated with the program, and prior audits. We will also review the adequacy of financial, acquisition, and grants management policies and procedures to control for fraud while achieving the goals of the organization and meeting the requirements of the Rebuild by Design-Hudson River Project.

After a discussion with NJDEP staff about relevance and applicability, we will request policies that address the following:

- Accounting for grant funds and ensuring allowability with NJDEP and grant requirements.
- Budgeting of grant monies, including budget amendments and contingencies.
- Project cashflow projections for Federal draws.
- Audit resolution, as appropriate.
- Subcontractor procurement.
- Small-, Minority-, and Woman-owned business and commercial useful function (CUF) testing.
- Conflicts of interest.
- Appropriate overhead and profit procedures.
- Verification of appropriate contractor/subcontractor bonding.
- Contract administration.
- Payroll and timekeeping.
- Documenting personnel expenses.
- Field modifications and change orders.
- Fraud, waste, and abuse.
- Material compliance and testing.
- Substitution of materials.
- Progress inspections.

Appropriate documents and records retention, access, and reporting with the *Federal Financial Accountability and Transparency Act (FFATA)* and/or U.S. Treasury Office of Inspector General.

In reviewing policies and procedures, we will look for gaps in content, gauge whether the content is adequately directed to and appropriate for the audience, and ensure that directives are clearly stated and understandable, even to those with no experience in the program.

Our review of the policies and procedures will draw on our team's expertise in monitoring construction grants, on our previous and ongoing experience in New Jersey, and on interviews with

stakeholders who administer or follow the policies and procedures to identify common areas of non-compliance or confusion. We will interview NJDEP stakeholders, as necessary. If our review of policies and procedures indicates areas of non-compliance, we will recommend additions or modifications to make them compliant.

B. Organizational Structure and Capacity

Similar to the work we are performing for other New Jersey state agencies, we will analyze the NJDEP's organizational leadership, capacity, expertise, and experience in managing and accounting for Federal grant funds. We will review relevant documentation of human resource information including organizational charts, staff positions, and resumes. We will collect input from the individuals/units who disburse funds and/or administer the program.

In analyzing the human resource structure for adequate capacity, we may recommend a Resource Analysis that maps—for any high-volume repetitive tasks—work to be completed with the available labor hours to ensure that job descriptions, goals, and objectives can be reasonably performed and achieved. Our default number is 1,832 labor hours per position per year, but this will be tailored to the NJDEP team. To determine capacity, users can then estimate the amount of time required to conduct repetitive activities.

Our analysis will discuss the NJDEP's technological capacity and consider the potential of outdated financial management systems.

C. Internal Controls

Vander Weele Group team members are well versed in the requirements of internal controls and experienced in reviewing clients' organizational internal controls to ensure they comply. A key requirement under *2 CFR § 200.303(a)* is to establish and maintain effective internal controls over the Federal award to provide reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the award. These internal controls should comply with the guidance in the "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control-Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The first step we take is to understand the control activities, or specific actions the agency takes to reduce the risk of not achieving program objectives.

The Vander Weele Group will analyze the information gathered, organized, and used to make determinations. Our team will perform testing procedures to evaluate:

- Data collected and organized throughout the program's life cycle.
- Information gathered from previous steps, including the risk assessment, employee interviews, and walkthroughs.

As part of our assessment, we will inquire about the NJDEP's internal controls, ranging from segregation of duties among individuals handling and accounting for grant funds to timely bank account reconciliations, a critical component in preventing waste, fraud, and abuse. We will inquire whether the NJDEP's leadership and finance team have received training on budgeting.

We will test another important requirement, found in *2 CFR § 200.302 (a)(b) Financial Management*, which mandates that financial systems tracking Federal grant funds include or facilitate the:

- Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Federal award identification number and year, name of the Federal agency, and name of the pass-through entity.
- Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with selected provisions.
- Records that adequately identify the source and application of funds for Federally funded activities. These records must contain information about Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and be supported by source documentation.
- Effective control over, and accountability for, all funds, property, and other assets.
- Classification of expenditures (e.g., personnel, commodities, equipment) and comparison of expenditures with budget amounts for each Federal award.
- Written procedures to implement the requirements of 2 CFR § 200.305 *Payment*.
- Written procedures for determining the allowability of costs in accordance with Subpart E—Cost Principles and the terms and conditions of the Federal award.

In summary, we will test for the internal controls mentioned above to ensure there are adequate systems to prevent, detect, and investigate fraud or other types of integrity breaches in place at every level of the multi-tiered recovery funds distribution program.

D. Prior Audits

We will request the results of previous audits of the NJDEP from state or Federal oversight agencies for review. We will seek to identify any deficiencies reported in them and determine whether the NJDEP addressed them in a timely, appropriate, and effective manner to resolve any deficiencies. We will also request any corrective action plans currently in place as a result of these previous audits to ensure previous findings are mitigated in future reviews.

E. Determining the Need for Onsite Monitoring

The findings from the Risk Assessment might dictate the need for onsite-specific or ongoing monitoring of particular issues, which may include significant findings, unresponsiveness for information, non-compliance with Federal reporting requirements, misuse of funds and/or allegations of misuse of funds, or other troubling issues. We were recently selected to perform similar work in another engagement for the NJDEP: the Greenway Acquisition, Liberty State Park, and Water Infrastructure programs. That engagement also includes a provision for performing onsite monitoring if necessary. For this engagement, our subject matter expert, F.R. “Rick” Duran, will lead onsite monitoring if it is warranted.

IV. FIELDWORK

A. Retrospective Review of Procurement Process

We will review procurements to test for compliance with *Title 2 U.S. Code of Federal Regulations, § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called “the Uniform Guidance”), which requires non-Federal agencies making purchases with Federal funds to, among other requirements:

- Follow the same policies and procedures it uses for procurements from its non-Federal funds.
- Ensure that every purchase order or other contract includes clauses required by § 200.327 of the Uniform Guidance.
- Maintain oversight to ensure that the contractor and its subcontractors perform by the terms, conditions, and specifications of their contracts or purchase orders, including:
 - Written standards of conduct covering conflicts of interest and governing the actions of employees engaged in the selection, award, and administration of contracts.
 - Written standards of conduct covering organizational conflicts of interest if the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe.
- Avoid the acquisition of unnecessary or duplicative items.
- Award contracts only to responsible contractors that have the ability to perform successfully under the terms and conditions of a proposed procurement.
- Maintain records sufficient to detail the history of the procurement, including the affirmative steps taken to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- Be responsible, through good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements.

B. Verification of Invoices, Change Orders, and Payments

As we are doing for the New Jersey Board of Public Utilities (NJBP), we will annually test a selected sample of invoices, change orders, and payments to ensure proper authorization, approval, and documentation. Our team will verify that invoices and payments adhere to applicable Federal, state, and local laws, including the Uniform Guidance, ARPA CSFRR, and applicable HUD and FEMA regulations. Additionally, we will verify that no process or payment errors, waste, fraud, abuse, malfeasance, or mismanagement of funds occurred.

C. Verification of Contract Deliverables

Our construction Subject Matter Expert, Mr. Duran, will verify that contract deliverables have been completed or delivered in a reasonable timeframe, without unauthorized substitution of materials. With support from other members of the Vander Wee Group team, he will obtain purchase orders and compare them with contract specifications to ensure the proper standards for concrete aggregates are met. As necessary, the team will conduct onsite visit(s) to verify the proper number and type of grates were installed along with other materials such as roller swing gates and stoplogs.

D. Review of Compliance with *New Jersey Prevailing Wage Act, Davis-Bacon Act, and Small and Minority/Women-Owned Business Requirements*

1. New Jersey Prevailing Wage Act

The Vander Weele Group engagement team will verify that E.E. Cruz & Company and its subcontractors adhere to the requirements of the *New Jersey Prevailing Wage Act*, which requires minimum pay rates for laborers, craft workers, and apprentices on public works projects.

Initially, while performing desk reviews, we will:

- Review the applicable payroll information and labor invoices.
- Provide a summary by entity involved, whether it be the prime contractor, E.E. Cruz & Company, or one of its subcontractors.

If we determine that onsite reviews are required, our team will coordinate with NJDEP staff, then:

- Perform site-based reviews.
- Review appropriate collection/reporting methods.

2. Davis-Bacon Act

The Vander Weele Group will verify Davis-Bacon Act compliance on projects to ensure compliance with current U.S. Department of Labor, Wage, and Hour Division guidelines. Specifically, that means:

- Identifying which (if any) published General Wage Determinations apply to the Rebuild by Design-Hudson River Project.
- Identifying which (if any) Project Wage Determinations apply to the project.
- Identifying which of the four types of construction—building (likely), residential (not likely), highway (probably), and heavy construction (certainly)—are present in the Rebuild by Design-Hudson River Project.
- Confirming the geographic area, the construction type, the proper labor calculation, and the labor classification identifier for any general and project determinations applicable.
- Confirming the appropriate employer-provided *bona fide* fringe benefits.
- Confirming any Executive Orders that might apply.

3. Small and Minority/Women-Owned Businesses

New Jersey's Minority/Women-Owned Business Enterprise (M/WBE) Certification Program addresses generations of discriminatory practices in contracting. For businesses that are at least 51 percent owned and controlled by women or minorities (defined in New Jersey as Black; Hispanic; Asian-American including people with origins in the Far East, Southeast Asia, the Indian Subcontinent, Hawaii, or the Pacific Islands; American Indian or Alaskan Native), this certification may provide special consideration in some government contracts. The State of New Jersey does not give special consideration to M/WBE-certified firms; however, some Federal and municipal entities do.

Certified companies must provide a genuine business product or service and prime contractors must ensure the participation of certified companies is real to effectively remedy the present-day effects of past discrimination in contracting. In New Jersey, this participation is defined as

“ownership and control by minorities or women shall be real, substantial, and continuing, demonstrating authority over the affairs of the business, and shall go beyond the pro forma ownership of the business as reflected in its ownership documents” (*New Jersey Administrative Code §17:46-1.3*).

Contractors engaging in *front* and *pass-through* fraud subjects them to potential sanctions ranging from fines and prohibitions from participating in future contracts to criminal indictments. Fraud undermines support for the small business program and erodes public confidence in agency operations in general. A *front* is a company that claims to be owned and operated by a minority or woman when, in fact, a non-eligible individual operates the company and profits from the appearance of minority or woman ownership. A front company is improperly certified by a designated certifying agency based on the misrepresentation of the company’s true ownership. A *pass-through* company is genuinely owned by one or more minority or woman owners but passes the production of goods or services through its company to a majority- and/or male-owned company. A pass-through may be properly certified by a designated certifying agency because its true owners are eligible for certification.

The Vander Weele Group has extensive experience in validating the legitimacy of a small business’ participation in public construction contracts. We are working as a subcontractor to verify the ownership status of minority- and woman-owned businesses as part of O’Hare21, the Chicago O’Hare International Airport Modernization Program. Previously, as the outsourced Inspector General for the Public Building Commission of Chicago, our firm developed a 55-page guide on indicators of small business fraud and obtained substantial recoveries for violations. Furthermore, our founder, Maribeth Vander Weele, served as Inspector General of Chicago Public Schools, where she developed a construction monitoring division that successfully investigated small business fraud.

For the Rebuild by Design-Hudson River Project, we will first focus on identifying the presence of any indicators of pass-through activity as well as operational, financial, and legal risks. This phase will begin with completing a full profile of the subcontractors, examining base-level documentation, and conducting, if necessary, site visits and interviews. Next, we will seek to confirm, by reviewing relevant documentation, the following indicators of compliance:

- The M/WBE maintains a regular workforce.
- The M/WBE hires and fires all employees.
- The M/WBE firm makes all operational and managerial decisions.
- A member of the M/WBE firm supervises daily operations, either personally or with a full-time, skilled, and knowledgeable superintendent who is under the M/WBE owner’s direct supervision.
- The M/WBE is responsible for the payroll and labor compliance requirements for all employees within the control of the company.
- If the M/WBE is a supplier, it operates or maintains a store, warehouse, or other establishment.
- If the M/WBE is a supplier, it is a “regular dealer” in the materials or equipment it supplies.
- If the M/WBE is a supplier, the materials, supplies, articles, or equipment it sells are stocked, regularly sold, or leased in the establishment it owns, operates, or maintains.

- If the M/WBE is a supplier, it sells to the public.
- If the M/WBE is a supplier of bulk items, it owns and operates distribution equipment for the products.
- If a supplier supplements the equipment it owns, it must do so through a long-term lease agreement.
- The M/WBE keeps a complete inventory list of items representing each category in which it is certified and includes its approximate value.
- If the M/WBE is a supplier, it keeps forecasts and product activity reports of sales made in the previous year.
- The M/WBE determines the quantity of material for supply contracts.
- The M/WBE firm seeks and receives quotes for supply contracts from multiple manufacturers or distributors. These quotes are reflected in electronic or written correspondence and related documentation.
- The M/WBE firm orders equipment or materials for supply contracts from the manufacturer or distributor. These orders are reflected in purchase orders and/or other communications.
- The M/WBE is responsible for the quality of materials for supply contracts.
- The M/WBE negotiates the cost of materials and supplies for the project.
- For supply contracts, the M/WBE arranges delivery for and/or takes ownership of the materials and supplies for the project.
- For supply contracts, the M/WBE firm's payment for materials and supplies for the project is not contingent on prior payment by the contractor.
- If the M/WBE is a distributor, it has a current distributor or manufacturer's agreement.
- If the M/WBE is a distributor, the materials or items it sells cannot be purchased or obtained by the general public.

E. Recommendations

If we detect weaknesses, gaps, or errors, we will develop recommendations and strategies to ensure compliance with laws and regulations and to prevent associated risks.

V. REPORTING

A. Quarterly Integrity Monitoring Reports

As we do for our existing engagements in New Jersey under Contract G4018, we will provide draft Quarterly Integrity Monitoring reports to the NJDEP, using the Quarterly Report template, on the last business day of every calendar quarter. These reports will detail the specific services rendered during the quarter and any findings of waste, fraud, or abuse. We understand that, if our report contains findings of fraud, waste, or abuse, the NJDEP has 10 business days to respond to those findings. Fifteen business days after each quarter's end, we will deliver our Final Quarterly Integrity Monitoring Report, including any comments from NJDEP to the State Treasurer, who will then share the reports with the Governor's Disaster Recovery Office (GDRO), the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. These reports will be posted on the COVID-19 Transparency Website, as directed by Executive Order 166.

B. Additional Reports

If additional reports or memoranda are requested to assist the Office of the State Comptroller (OSC) in evaluating the possibility of fraud, waste, or abuse in COVID-19 Recovery Programs, we will provide them as requested. In these reports or memoranda, we will also share any corrective action plans prepared by NJDEP to evaluate whether they have been successfully implemented.

C. Monthly Invoice Reports

With the submission of monthly invoices, we will provide a written report to include:

- Hours billed for each consultant corresponding to the components of the Work Plan.
- An evaluation of the effectiveness of fraud prevention activities, recommendations for corrective action, and prioritization of implementation for risk management measures.
- Indications of fraud, waste, or abuse that NJDEP should immediately address, with recommendations for risk mitigation.

D. Project Completion Report

At the completion of the Engagement, we will submit a Project Completion Report, including at a minimum, the scope of Engagement and methodology, documentation of work performed, summary of findings, and recommendations to mitigate the risk of fraud, waste, and abuse in the Program or future Programs. We will report any issues of fraud, waste, abuse, and misuse of COVID-19 Recovery Funds immediately to the GDRO, the OSC, the State Contract Manager, the State Treasurer, and the Accountability Officer. We will report issues of potential criminal conduct immediately to the Office of the Attorney General.

VI. BUDGET

The Vander Weele Group's proposed budget of \$524,511.54 for the Rebuild by Design-Hudson River Project engagement is presented below. We request the flexibility to use the \$10,000 travel allowance on technology if onsite monitoring is warranted.

Integrity Monitoring - Price Sheet

	Staffing Category	Hourly Billing Rate (\$)	Hours	Amount (\$)	Total Cost (\$)	Hourly Discounted Billing Rate (\$)	Amount (\$)	Total Cost (discounted) (\$)	
Risk Assessment	Partner/Principal/Director	\$ 250.00		\$0.00	\$26,860.55	\$237.50	\$0.00	\$26,002.55	
	Program Manager	\$ 241.91	25	\$6,047.75		\$229.81	\$5,745.25		
	Project Manager	\$ 170.00		\$0.00		\$170.00	\$0.00		
	Supervisory/Sr. Consultant	\$ 222.17	50	\$11,108.50		\$211.06	\$10,553.00		
	Consultant	\$ 135.00		\$0.00		\$135.00	\$0.00		
	Associate/Staff	\$ 130.00	8	\$1,040.00		\$130.00	\$1,040.00		
	Subject Matter Expert	\$ 192.54	45	\$8,664.30		\$192.54	\$8,664.30		
	Administrative Support	\$ 95.00		\$0.00		\$95.00	\$0.00		
			128						
Work Plan Development	Partner/Principal/Director	\$ 250.00		\$0.00	\$6,556.32	\$237.50	\$0.00	\$6,421.02	
	Program Manager	\$ 241.91	2	\$483.82		\$229.81	\$459.62		
	Project Manager	\$ 170.00		\$0.00		\$170.00	\$0.00		
	Supervisory/Sr. Consultant	\$ 222.17	10	\$2,221.70		\$211.06	\$2,110.60		
	Consultant	\$ 135.00		\$0.00		\$135.00	\$0.00		
	Associate/Staff	\$ 130.00		\$0.00		\$130.00	\$0.00		
	Subject Matter Expert	\$ 192.54	20	\$3,850.80		\$192.54	\$3,850.80		
	Administrative Support	\$ 95.00		\$0.00		\$95.00	\$0.00		
			32						
On-going Monitoring	Partner/Principal/Director	\$ 250.00		\$0.00	\$378,489.10	\$237.50	\$0.00	\$370,909.22	
	Program Manager	\$ 241.91	160	\$38,705.60		\$229.81	\$36,769.60		
	Project Manager	\$ 170.00		\$0.00		\$170.00	\$0.00		
	Supervisory/Sr. Consultant	\$ 222.17	508	\$112,862.36		\$211.06	\$107,218.48		
	Consultant	\$ 135.00	838	\$113,130.00		\$135.00	\$113,130.00		
	Associate/Staff	\$ 130.00		\$0.00		\$130.00	\$0.00		
	Subject Matter Expert	\$ 192.54	591	\$113,791.14		\$192.54	\$113,791.14		
	Administrative Support	\$ 95.00		\$0.00		\$95.00	\$0.00		
			2097						
Reports	Partner/Principal/Director	\$ 250.00	3	\$750.00	\$115,212.99	\$237.50	\$712.50	\$111,178.75	
	Program Manager	\$ 241.91	143	\$34,593.13		\$229.81	\$32,862.83		
	Project Manager	\$ 170.00		\$0.00		\$170.00	\$0.00		
	Supervisory/Sr. Consultant	\$ 222.17	204	\$45,322.68		\$211.06	\$43,056.24		
	Consultant	\$ 135.00	30	\$4,050.00		\$135.00	\$4,050.00		
	Associate/Staff	\$ 130.00	54	\$7,020.00		\$130.00	\$7,020.00		
	Subject Matter Expert	\$ 192.54	117	\$22,527.18		\$192.54	\$22,527.18		
	Administrative Support	\$ 95.00	10	\$950.00		\$95.00	\$950.00		
			561						
	Allowance for Technology and Travel Expenses/Reimbursement if on-site monitoring required				\$10,000.00			\$10,000.00	
	Total Cost (non-discounted)					\$537,118.96			
	Total Cost (if discounted)								\$524,511.54

VII. STAFFING

Resumes for the Vander Weele Group engagement team are presented in this section.

MARIBETH VANDER WEELE

President of the Vander Weele Group^{LLC}

Maribeth Vander Weele leads this Chicago-based firm specializing in grants management and oversight for Federal, state, local, tribal, and international agencies. Under her vision and direction, the firm serves as a trusted partner to its clients, providing exceptional support and technical assistance and ensuring fiscal control, fraud prevention, compliance, risk management, and, ultimately, effective program delivery.

Maribeth is a recognized thought leader, speaker, and author who has consulted with countless complex organizations and whose life's work has centered on promoting integrity. Before launching her firm, she was appointed Chief of Investigations and then Inspector General of Chicago Public Schools, where she spearheaded significant change initiatives and lasting system transformation. She authored *Reclaiming Our Schools, the Struggle for Chicago School Reform*, which became the roadmap for nationally acclaimed reform. Maribeth's mission-driven passion for excellence, high-level government experience, and deep knowledge are at the core of the Vander Weele Group's impact.

KEY EXPERTISE: STRATEGY AND EXECUTION | CLIENT RELATIONSHIP BUILDING | TEAM LEADERSHIP | PROJECT MANAGEMENT | GRANTS MANAGEMENT AND OVERSIGHT | INVESTIGATIONS | COMPLEX PROBLEM SOLVING | WRITING | PUBLIC SPEAKING

SECTOR EXPERIENCE: CONSTRUCTION AND REAL ESTATE | DISASTER RECOVERY | EDUCATION | HUMAN AND SOCIAL SERVICES | FINANCIAL SERVICES | INSURANCE | CRIMINAL JUSTICE | RACING AND HOSPITALITY | TRANSPORTATION | LABOR AND ECONOMIC DEVELOPMENT | INDIAN EDUCATION

EXPERIENCE

VANDER WEELE GROUP^{LLC}

President

Founded, grew, and continues to evolve the firm to provide critical grants management and monitoring services to diverse public sector clients facing unprecedented challenges. Built a team of more than 30 members with government program experience and a full range of grants management expertise.

- Spearheads development of the firm's processes, procedures, and systems, including a proprietary grants monitoring software, to ensure efficient project management and consistently exceptional client service across all engagements.
- Cultivates team capabilities to deliver timely, structured, and high-quality project results, including accurate data analysis, detailed research, careful reviews, and meticulously documented conclusions.
- Won highly competitive multi-year projects and renewals, forged trusted client relationships, and established foothold across diverse agencies in multiple states; quadrupled annual revenues since 2018.
- Earned place on the General Services Administration schedule (pre-qualified by the Federal government) and as one of eight prequalified Integrity Monitoring firms in a Blanket Purchase Order (BPO) for the State of New Jersey.

- Contributes to myriad client results, including up to hundreds of millions of dollars in savings, resolution of audit findings, and effective implementation of large-scale critical programs.
- Oversaw the creation of an extensive internal library of resources and articles on grants management, laying the groundwork for a planned training academy with courses on compliance, grants monitoring, project management, uniform guidance, state and Federal legislation, and more.

CHICAGO PUBLIC SCHOOLS

Inspector General

Led staff of 50 to investigate thousands of waste, fraud, and misconduct complaints within the nation's third-largest school system.

- Restructured the agency to ensure that investigations were conducted according to the highest professional standards; zero cases were legally challenged during tenure.
- Created and oversaw a construction integrity unit and a procurement fraud investigation unit, which instituted management reviews across key operations and contracts, including construction, food and janitorial services, and information technology.

Chief of Investigations

Appointed by the Mayor to help turn around the city schools and acted as a key adviser and program leader. Oversaw Internal Audit Unit, as well as a \$3 million-Safe Schools grant.

- Spearheaded system-wide policy and management reforms to restore integrity, promote accountability, and improve the quality of public education.
- Created a team that investigated employee integrity, with special emphasis on allegations of physical and sexual abuse of children.

ADDITIONAL LEADERSHIP

- Former Inspector General of Chicago's Public Building Commission, Member of the Cook County Board of Ethics, Commissioner of the Illinois Gaming Board, Commissioner of the University of Illinois' Admissions Review Commission, and President of the Illinois Association of Inspectors General.
- Author of the acclaimed book: *Reclaiming Our Schools, the Struggle for Chicago School Reform* (1995).
- Frequent public speaker in state, national, and international forums, including the World Bank, the Teachers Insurance and Annuity Association of America-College Retirement Equities Fund (TIAA-CREF) Annual Fraud Conference, the Association of Inspectors General, the National Association of Local Government Auditors, and the Association of Fraud Examiners, among many others.
- Frequent trainer for agencies in multiple states on grants monitoring, program design, Uniform Guidance, regulatory requirements, data analytics, fraud prevention and detection, and grants management.

EDUCATION, SELECTED PROFESSIONAL DEVELOPMENT, AND CERTIFICATIONS

Wheaton College—Bachelor of Arts, Political Science

Northwestern University, Kellogg School of Management—executive courses on People Performance, Operations Strategy, and High-Impact Sales

Numerous professional seminars, including leadership, people management, marketing, information technology, fraud prevention and examination, security, and investigations.

Certified Inspector General

KRISTEN MOKOFISI, PhD

Program Manager/Director of Fiscal Oversight

Dr. Kristen Mokofisi leads the fiscal monitoring team and manages significant Vander Weele Group^{LLC} projects, providing subject matter expertise, serving as a key point of contact for clients, and ensuring exceptional grants monitoring and management. She is committed to providing the highest-quality technical assistance and guidance to clients so grant funding can facilitate meaningful change in the communities they serve. She has a doctorate in performance psychology, enabling her to optimize each team member's strengths, communicate effectively with clients, and improve overall client success in managing complex grants.

She previously served as State Director of the Title IV-B Grant at the Nevada Department of Education, overseeing the large-scale Federal 21st Century Community Learning Centers Grant, with widespread impact at the state, local, and tribal levels. In addition to prior teaching experience, she has repeatedly supported grants, contract management, and grant research and proposals in the education and healthcare sectors.

KEY EXPERTISE: TEAM LEADERSHIP AND MENTORING | PROJECT MANAGEMENT | GRANTS MANAGEMENT AND OVERSIGHT | RELATIONSHIP BUILDING | COMMUNICATION | RISK MANAGEMENT | DATA ANALYSIS | RESEARCH | PROBLEM-SOLVING | SOFTWARE DEVELOPMENT | PROCESS MAPPING AND PROCESS IMPROVEMENT | WRITING | TRAINING | PUBLIC SPEAKING

SECTOR EXPERIENCE: EDUCATION | HEALTHCARE | ENVIRONMENTAL PROTECTION | EARLY CHILDHOOD | FOSTER CARE | LABOR | UTILITIES | PUBLIC SAFETY | AGING | LABOR | PENSIONS | CONSTRUCTION | REDEVELOPMENT AUTHORITY | RACING AND WAGERING | DISASTER RECOVERY | INDIAN EDUCATION

EXPERIENCE

VANDER WEELE GROUP

Program Manager/Director of Fiscal Oversight

Leads the fiscal monitoring team and manages client engagements, including Integrity Monitoring engagements in New Jersey, and two complex Illinois State Board of Education (ISBE) contracts (multiple grants, multiple districts). Engagements include labor, environmental protection, disaster recovery, and education in multiple states. Serves as point person on client and team communications; provides critical subject matter expertise.

- Plans and manages diverse engagements, provides client technical assistance, and oversees and supports team to ensure exceptional quality and timeliness of monitoring and reporting.
- Steadily consolidates and enhances monitoring processes to improve efficiencies and outcomes.
- Actively supports monitoring, including high-level risk assessments, central office reviews, template adjustments, process, and internal control testing, compliance analyses, document reviews, budgets, expenses, and drafting of reports and recommendations.
- Develops fiscal monitoring team, hires new team members with complementary skill sets, and organizes weekly skill-building meetings; engages each person's strengths to optimize performance.
- Building an internal program for fiscal certification, including core training and document repository.

NEVADA DEPARTMENT OF EDUCATION

State Director, Title IV-B Grant/Programs Specialist, Office of Student and School Supports

Managed Federal allocations for multiple grants and provided grant guidance and monitoring to local education agencies to ensure the best possible academic and out-of-school program outcomes.

- Oversaw Federal Title IV-B 21st Century Community Learning Centers grant (\$10–\$12 million per year), which grew to serve 135+ sites in 12 districts and affected 30,000+ children across the state.
- Provided peer-reviewed competitive award processing, grants management, and monitoring for grant sub-recipients, as well as technical assistance and guidance to approximately 35 district and site-level staff.
- Played a vital role in distributing and monitoring two rounds of Elementary and Secondary School Emergency Relief (ESSER) funding—\$117 million total—under the CARES Act, as well as \$1 billion in ARPA funding.
- Built and improved relationships with districts, tribes, and non-profit organizations, facilitating significant growth in applications and more than tripling the number of students served.
- Consolidated processes and forms by halving the number of application pages, reducing the application burden, and making the process more equitable.

EDUCATIONAL INSTITUTIONS, PUBLIC AND PRIVATE

Title I Teacher, Department Head

Served as Department Lead and Social-Emotional Learning Implementation Specialist. Differentiated instruction to meet varying levels of cognitive development and social and emotional needs.

Implemented specialized curricula to meet state and district Title I standards. Trained teachers.

Supported grants and contract management.

EDUCATION, CERTIFICATIONS, AND SELECTED PROFESSIONAL DEVELOPMENT

Grand Canyon University—Doctor of Philosophy, Psychology

University of Nevada—Master of Arts in Secondary Education

University of Nevada—Bachelor of Arts in Fine Arts

Numerous professional teaching certifications

Project Management Institute (PMI)—Introduction to Project Management

SOPHIA STAVERIS CPA, CIA, CFE

Subject Matter Expert/Senior Grants Accountant

Sophia Staveris is a key member of the fiscal monitoring team, bringing her extensive experience in auditing and compliance to support clients' effective grants management. Building on her multiple certifications, Sophia's career expertise is in financial and operational auditing, compliance, risk management, and investigations. Not only does she complete her monitoring and analyses in a timely and complete manner, but she also has the insight to propose optimal process improvements and policies. Sophia works collaboratively with colleagues to conduct monitoring activities, advance projects, and deliver the highest levels of accuracy and quality. She also builds productive relationships with clients, serving as a trusted partner and advisor.

KEY EXPERTISE: INTERNAL AUDITING | OPERATIONAL AUDITING | GRANTS MONITORING | COMPLIANCE PROGRAMS | RISK ASSESSMENT AND ANALYSIS | ETHICS INVESTIGATIONS AND TRAINING | PROCESS IMPROVEMENT | REPORTING | POLICIES AND PROCEDURES DEVELOPMENT | PROJECT MANAGEMENT | RELATIONSHIP BUILDING | TEAM LEADERSHIP

SECTOR EXPERIENCE: CONSTRUCTION | ENVIRONMENTAL PROTECTION | UTILITIES | REDEVELOPMENT AUTHORITY | EDUCATION | HEALTHCARE | LABOR | PUBLIC SAFETY | AGING | LABOR | PENSIONS | RACING AND WAGERING | INDIAN EDUCATION

EXPERIENCE

VANDER WEELE GROUP^{LLC}

Subject Matter Expert/Senior Grants Accountant

Serves on the fiscal monitoring team, reviewing complex client expenditures, processes, and policies to ensure alignment with grant purposes and guidelines, and facilitating effective grants management.

- Assists in developing detailed monitoring plans for public institutions, including the North Dakota Department of Public Instruction and the New Jersey Department of Community Affairs.
- Conducts detailed fiscal and operational reviews for ISBE's Chicago Public Schools and State of New Jersey engagements, focusing on allowable expenditures and identifying opportunities for process improvement.
- Helped create a step-by-step process for clients to enter quarterly data for grant programs into the U.S. Treasury reporting portal for the New Jersey Department of Community Affairs.
- Delivers timely and high-quality client-facing and internal materials while working on multiple concurrently.
- Conducts important peer reviews to ensure accurate and complete data gathering and reporting.

SUEZ NORTH AMERICA

Manager, Enterprise Risk Management (ERM) and Corporate Compliance

Selected to help establish a new ERM and Corporate Compliance department.

- Played a key role in building the company's ERM program to identify and avert risks and develop response strategies; performed risk analyses for senior leaders.

- Developed new compliance solutions and training, as well as new policies, including charitable giving, lobbying, gifts, and conflicts of interest; administered the annual conflict of interest and gift reporting processes.
- Co-managed the company-wide training platform for ethics and compliance.
- Achieved 95 percent compliance with ethics training, gift reporting, and conflict of interest reporting.
- Reviewed compliance with company policies and reported results to the Ethics Committee.
- Assisted in the performance of ethics investigations.
- Co-developed and promoted Ethics and Compliance Program, including frequent communications, Ethics and Compliance Day, new Compliance Champion awards, and Ethics promotional items.

Manager of Internal Audit/Senior Auditor

Played a key role in developing and formalizing strong financial auditing for the company. Prepared detailed reports of audit findings with recommendations for improvements.

- Developed audit programs based on a risk assessment analysis and interviews. Held audit closing meetings with management to relay audit findings and recommendations.
- Performed follow-up reviews to assess the implementation of recommendations made by Internal Audit.
- Consulted with management on the evaluation of new systems and procedures.
- Performed Sarbanes-Oxley (SOX) testing and made recommendations to improve internal controls.
- Investigated ethics complaints and reported results to the Ethics Committee.
- Assisted external auditors with their year-end financial review.

LOEWS CORPORATION

Internal Audit Supervisor

Led team to perform operational and financial audits of the Corporate Office, Lorillard Tobacco, Loews Hotels, Bulova Watch, and Diamond Offshore, as well as advertising agencies used by Loews' divisions.

- Performed critical audits and evaluated internal controls of complex businesses.
- Analyzed audit results and prepared detailed audit reports with recommendations for process improvements, implementation of controls, and procedure changes.
- Planned the budget and scope of audits; prepared the Internal Audit department's annual budget.
- Supervised and trained junior staff members.
- Streamlined SOX matrices for Lorillard and performed SOX testing for Lorillard Tobacco.
- Made recommendations to Lorillard Tobacco for their buydown procedures that were implemented and significantly reduced their risks for fraud.
- Wrote the Standard Operating Procedures Manual for the Hotel Division.

Prior:

LOEWS CORPORATION, Senior Auditor, Semi-Senior Auditor, Assistant Auditor

INTERNAL REVENUE SERVICE, Internal Revenue Agent

EDUCATION

Pace University, Lubin Graduate School of Business—Master of Business Administration, Accounting

Marymount College—Bachelor of Science, Math and Business, *summa cum laude*

CERTIFICATIONS

Certified Public Accountant (CPA)

Certified Internal Auditor (CIA)

Certified Fraud Examiner (CFE)

RICHARD PALMER, CPA

Supervisory/Senior Consultant/Lead Grants Accountant

Richard Palmer is a key member of the fiscal monitoring team, reviewing clients' expenditures for optimal and compliant use of grant funding and helping them achieve the best possible grant outcomes. As a Certified Public Accountant and former auditor for Big 4 (PwC and Deloitte) and regional firms, he brings deep experience with single audits (testing and auditing Federal and state grants), as well as integrated audits of complex organizations in diverse sectors. In addition to his exceptional technical skills, proven accuracy and quality, and consistent timeliness, Richard is a connector and relationship builder with colleagues and clients, ensuring vital collaboration and project success.

KEY EXPERTISE: COMPLIANCE | RISK ASSESSMENT | SINGLE AUDIT | AUDITING | INTERNAL CONTROLS TESTING | GRANTS MONITORING | ACCOUNTING | GENERALLY ACCEPTED ACCOUNTING PRINCIPLES | PROJECT PLANNING AND MANAGEMENT | DOCUMENTATION | WRITING & REPORTING | COMMUNICATION | STAFF OVERSIGHT

SECTOR EXPERIENCE: EDUCATION | HEALTHCARE | INSURANCE | NONPROFIT | MANUFACTURING | REAL ESTATE | MEDIA | DISASTER RECOVERY

EXPERIENCE

VANDER WEELE GROUP^{LLC}

Subject Matter Expert/Lead Grants Accountant

A Certified Public Accountant, Richard is the Lead Grants Accountant for the Vander Weele Group's Fiscal Monitoring team. He leverages his experience in compliance, risk assessment, single audit, and other areas to lead complex client engagements.

- Currently leads engagement for the New Jersey Department of Education (NJDOE) to monitor funds under the Additional or Compensatory Special Education and Related Services to Students with Disabilities (ACSERS) program. Funds were awarded under the ARPA State Fiscal Recovery Fund (SFRF). Engagement includes program and performance monitoring, financial monitoring, and anti-fraud monitoring for COVID-19 Recovery funds and programs specific to ACSERS. Managed the development of the risk assessments for the NJDOE and individual school districts. Assigns and reviews the work of monitoring staff, leads discussions between the Vander Weele Group team and NJDOE staff, coordinates report distribution, and communicates with NJDOE staff regarding questions and necessary clarifications.
- Conducts detailed fiscal monitoring of Chicago Public Schools and nine other large districts for the Illinois State Board of Education, focusing on allowable compensation and non-compensation expenditures. Leads entrance and exit conferences with school staff and provides expert technical assistance as needed.
- Delivers client training on internal controls and the related guiding standards (Committee of Sponsoring Organizations, known as "COSO," and Standards for Internal Control in the Federal Government, known as "the Green Book") as well as monitoring of Federal awards standards and requirements.

MARCUM, LLP

Senior Auditor (Assurance)

Performed integrated audits—internal control testing plus financial statement auditing—primarily for healthcare sector clients. Also provided project planning, risk assessment, training, and staff supervision.

- Frequently conducted single audits to ensure compliance with Federal guidelines regarding the allowability of costs in keeping with regulations of the U.S. General Accounting Office's (GAO) *Government Auditing Standards*, commonly called "Generally Accepted Government Auditing Standards" (GAGAS) or "The Yellow Book."
- Selected to review three years of client transactions as a critical input to legal investigation.
- Requested repeatedly by colleagues to collaborate on client projects due to expertise, timeliness, effectiveness, and ability to build strong working relationships.

MARC S PELLETIER, CPA

Tax Accountant

Reviewed and prepared year-end financial statements for individual, partnership, and S-corporation clients. Reviewed client's supporting statements/schedules, recommended reasonable changes, and processed tax returns based on complete financials.

PwC, LLP

Experienced Audit Associate (Assurance)

Performed integrated audits of manufacturing clients' financial statements, including annual audits and quarterly financial information reviews; evaluated internal controls over financial reporting to determine operational effectiveness as required for SOX compliance.

COHNREZNICK, LLP

Audit Senior (Assurance)

Performed integrated audits of clients' financial statements, including annual audits, quarterly financial information reviews, and evaluation of internal controls over financial reporting. Diverse client portfolio included private and publicly listed companies in the manufacturing, real estate, software, sustainable energy, and digital media sectors. Increasingly involved in the audit planning process, which included risk assessment and staff supervision.

DELOITTE & TOUCHE LLP

Audit Senior Assistant (Assurance)

Performed integrated audits of clients' financial statements, including annual audits, quarterly financial information reviews, and evaluation of internal controls over financial reporting. The diverse portfolio included private and publicly listed companies in manufacturing, insurance, and real estate.

AETNA INSURANCE, INC.

Audit and Control Analyst; Financial Reporting Analyst (Financial Accounting and Reporting)

- Helped create and implement internal controls to ensure the data integrity of Aetna's payroll system, PeopleSoft, and its sub-systems, and helped prepare and implement audit plans for payroll services, focusing on high-risk areas.
- Provided information and assistance to facilitate the completion of annual financial statement audits/quarterly reviews to ensure compliance with SOX requirements.
- Completed timely and accurate monthly/quarterly reinsurance audits, which involved assessing the risk associated with the reinsurance segment.
- Handled elements of the monthly financial close process, including preparing account analyses to identify unusual results, trends, and issues.

EDUCATION AND PROFESSIONAL AFFILIATION

University of Hartford, Barney School of Business—Master of Science in Accounting & Taxation, Beta Alpha Psi Honor Society

Eastern Connecticut State University—Bachelor of Science in Accounting

INROADS Leadership Alumni

National Association of Black Accountants (NABA)—Past Vice President and Secretary, Greater Hartford Chapter

CERTIFICATION

Certified Public Accountant (CPA)

BIANCA JOSEPH

Supervisory/Senior Consultant/Senior Grants Accountant

Senior Grants Accountant Bianca Joseph reviews complex client expenditures to ensure alignment with grant purposes and guidelines and to support effective grants administration. Bianca delivers timely and high-quality client and internal materials on simultaneous projects and provides key project support, including project planning and management, testing, and communication/coordination with clients. Earlier, while working for the City of New Orleans Office of Community Development, she provided grant management and monitoring as the city rebuilt after Hurricane Katrina. She also provided financial technical assistance for redevelopment, construction, transit, rental assistance, comprehensive planning, and infrastructure projects.

KEY EXPERTISE: FINANCIAL ANALYSIS AND REPORTING | BUDGETING, FORECASTING, AND COST CONTROL | GRANTS MANAGEMENT AND OVERSIGHT | CONTRACTS AND GRANTS REVIEW | STATE, FEDERAL, AND OMB GRANT REGULATIONS | FINANCIAL AUDITS | TECHNICAL ASSISTANCE

SECTOR EXPERIENCE: GOVERNMENT | CONSTRUCTION | COMMUNITY DEVELOPMENT | UTILITIES | EMERGENCY RENTAL ASSISTANCE | TRANSPORTATION | INSURANCE | CRIMINAL JUSTICE | LABOR AND ECONOMIC DEVELOPMENT | HOUSING | DISASTER RECOVERY

EXPERIENCE

VANDER WEELE GROUP

Subject Matter Expert/Senior Grants Accountant

Bianca joined the Vander Weele Group in 2023 as a Senior Grants Accountant. In her role, she serves on the fiscal monitoring team, reviewing complex client expenditures. She tests to ensure sufficient internal controls are in place to comply with Federal and State statutes, regulations, rules, grant agreements, and procedures.

- Manages the team's production of client deliverables for the New Jersey Department of Environmental Protection.
- Leverages broad, deep construction expertise to lead team in monitoring construction projects.

CITY OF NEW ORLEANS, OFFICE OF COMMUNITY DEVELOPMENT

Transportation Operations Accountant

- Conducted variance analyses comparing actual and desired results to identify inefficiencies and areas for improvement for the grant budget.
- Managed and conducted all duplication of benefits audits for the department totaling approximately \$1 billion annually.
- Ensured all terms and conditions of the grantee's contract were compliant, including documentation and deliverables provided by the sub-recipient.
- Conducted complex financial audits of sub-recipients to verify compliant transactions against GAAP, Federal, state, and OMB regulations.
- Completed comprehensive written audit reports that included findings, concerns, and comments for each assigned project.
- Reviewed capital projects related to debt limitations statutes, ordinances, and regulations.

Emergency Rental Assistance Program (ERAP) Grant Specialist

- Reviewed, evaluated, and processed applications submitted for rental and utility payments using an online platform while adhering to the program's guidelines.
- Determined applicants' eligibility, months of assistance, and funding amounts.

Notable accomplishment: Identified a project's audit finding, which secured \$4 million in savings for the City of New Orleans.

RECOVERY SCHOOL DISTRICT

Transportation Operations Accountant

- Prepared financial data reports, including vendor billing, invoices, all grant-related extracurricular activities, and transportation accounts for government reimbursement.
- Processed accounts payable, matched invoices to requisition/purchase orders, and verified general ledger coding. Prepared general ledger closing entries (monthly and annually), year-end accruals, and monthly revenue reports.
- Reviewed and reconciled invoice discrepancies. Completed analytic projects, prepared reports, and performed financial analysis by completing related duties as assigned, including audit and cost reporting schedules.

Notable accomplishment: Successfully researched and recovered a total of \$10 million in grant money from FEMA for the Recovery School Districts' modular sites. The Transportation Department was unaware that this money was available to the company.

EDUCATION, SELECTED PROFESSIONAL DEVELOPMENT, AND CERTIFICATIONS

University of New Orleans—Bachelor of Science, Accounting

ARTECIA FOSTER

Consultant/Grants Accountant

Artecia Foster is a highly experienced member of the fiscal monitoring team at the Vander Weele Group^{LLC}, where she has worked on significant projects for the Chicago Public Schools, the Illinois State Board of Education (ISBE), the Illinois Racing Board, and the Bureau of Indian Education, among other clients. Her accounting and finance background, plus her innate analytical skills and attention to detail, enable her to deliver the highest levels of quality and accuracy, often within tight timelines. Given the depth of her experience, she resolves issues quickly, takes the initiative to expand her knowledge, and offers support and mentoring to other team members. Artecia provides invaluable technical assistance to clients as well, as they work to manage complex grants and provide vital services in their communities.

KEY EXPERTISE: GRANTS MONITORING | ACCOUNTING | FINANCE | PROJECT MANAGEMENT | DATA ANALYSIS AND REPORTING | TECHNICAL ASSISTANCE | QUALITY CONTROL | ORGANIZATION | PROBLEM SOLVING | COLLABORATION

SECTOR EXPERIENCE: EDUCATION | RACING AND WAGERING | LABOR | ENVIRONMENTAL PROTECTION | TRANSPORTATION | DISASTER RECOVERY

EXPERIENCE

VANDER WEELE GROUP

Consultant/Grants Accountant

Monitors grants awarded to public-agency clients, reviewing their expenditures, personnel, documentation, policies, and procedures to ensure allowability and alignment with grant guidelines and to enhance overall grant outcomes. Provides technical assistance to clients and supports newer members of the fiscal team.

- Performs detailed risk assessments, fiscal reviews, and monitoring of Chicago Public Schools (CPS) for the ISBE and a separate ISBE engagement for nine additional districts across the state. Conducts a combination of site visits and desk reviews to assess all data and documents.
- For CPS:
 - Developed schedule for 53 school monitoring reviews in 2023.
 - Administered school assignments for a team of five fiscal monitors, taking into consideration monitoring experience, allotted project hours, geographic location, travel, school type, grant types and amounts received by schools, and other critical factors.
 - Facilitated the communication and scheduling (including travel) of 10 onsite monitoring reviews, ensuring the success of an intricate plan to schedule two visits per day across several days for three separate two-person monitoring teams. Facilitated fiscal team training for CPS monitoring.
- Proactively provides technical assistance to schools, helping them continuously improve and streamline their documentation, coding, and processes, and adhere to best practices.
- Managed and completed a project for the Illinois Racing Board (IRB). Reviewed IRB grantee's financial and performance reports, general ledgers, and supporting documentation; tested expenditures to verify allowability; analyzed spending and recommended budget amendments to offset future deficits; provided guidance on grant spending and management.

- Executes monitoring reviews for New Jersey state agencies receiving Coronavirus Aid, Relief, and Economic Security (CARES) Act funding; tests applications, expenditures, support documents, and other data to ensure compliance with laws and guidelines.
- Researches and conducts site visits to verify the declared woman or minority-owned status of subcontractors for a major Chicago O'Hare contract.

Finance and Human Resources Associate

- Managed and improved key financial and human resources functions for the firm.
- Researched, discovered, and implemented enterprise finance software—Unanet—to streamline time and expense tracking; migrated key data from ADP; the system is still in place, offering the firm a better way to record time and payments, as well as track and view finances and project hours in real time.
- Oversaw the firm's finance policies, ensuring compliance with ever-changing city, county, state, and Federal mandates.
- Performed regular audits of financial records and examined/verified documents to ensure completeness and accuracy in accordance with accounting procedures.

CITY COLLEGES OF CHICAGO, DISTRICT OFFICE

Assistant Accountant

- Thoroughly evaluated accounts to ensure that balances corresponded with the general ledger, identifying any variances, and analyzing them to confirm their appropriateness.
- Prepared a schedule of daily cash reports for all seven City Colleges and their business entities.
- Reviewed the organization's investments and adjusted market values and maturity dates.
- Created and posted journal entries, helped prepare bank reconciliations, and handled asset disposition including costs and acquisition dates.
- Helped prepare a Comprehensive Annual Financial Report.

EDUCATION

Roosevelt University—Bachelor of Science in Business Administration, Accounting Major

Extensive relevant coursework in Accounting, Auditing, Tax, and Finance

Harold Washington College—Associate of Arts, Accounting Major

RENE ALANIZ, CIA

Consultant/Grants Accountant

Rene Alaniz is a highly proficient accountant with significant experience in compliance, corporate and non-profit accounting, audit, and tax.

KEY EXPERTISE: GRANTS MONITORING | ACCOUNTING | CONTRACT REVIEW | REGULATORY REPORTS | FRAUD INVESTIGATIONS

SECTOR EXPERIENCE: NON-PROFIT | BANKING | FINANCE | TECHNOLOGY

EXPERIENCE

VANDER WEELE GROUP

Grants Accountant

Rene joined the Vander Weele Group as a Grants Accountant. In his role, he will serve on the fiscal monitoring team, reviewing complex client expenditures to ensure alignment with grant purposes and guidelines and to support effective grants management. Among his responsibilities, he will:

- Conducts detailed fiscal reviews and monitoring on large contracts, focusing on allowable compensation and non-compensation expenditures.
- Delivers timely and high-quality client-facing and internal materials on simultaneous projects.
- Provides key project support, including project planning and management, testing planning, and communication/coordination with clients.

LIFEWORKS

Grant Accountant

As a Grant Accountant for Lifeworks, Rene was responsible for the management and billing of Federal (Housing and Urban Development and the National Institute of Health's Electronic Research Administration) and private grants totaling approximately \$6 billion. Among his specific tasks, he:

- Completed annual financial monitoring of sub-recipients as required by grant contracts.
- Reviewed awarded grant contracts to ensure proper adherence.
- Assisted with annual regulatory reports for grants compliance.
- Participated in preparing for grant audits and monitoring reviews by external organizations.
- Provided timely grant expense reports for internal department requests.
- Reviewed monthly expenses to determine whether grant criteria were met for billing.

LINEBARGER GOGGAN BLAIR & SAMPSON

Internal Auditor

- Planned, prepared for, and performed testing for audit engagements.
- Completed audit exit meetings with clients and assisted in draft report preparation.
- Managed fraud investigations and provided recommendations based on findings.
- Performed audit review and followed up on prior audit recommendations with clients.
- Advised and assisted with controls needed for implementing new system changes.
- Assisted in annual business risk assessment.

ACCENTURE

Senior Accounting Operations Analyst

- Managed policy and process changes to ensure the process was in line with internal controls and applicable regional laws.

- Streamlined and implemented new work processes.
- Held responsibility for daily and monthly metrics reporting.
- Created curriculum for employee training.

HPE/HEWLETT PACKARD HELION CLOUD SERVICES

Business Billing Operations Analyst

- Created a fraud screening process used in new account screening and conducted merchant service chargeback investigations.
- Performed global trade weekly audit of new users in Salesforce database.
- Trained new employees on identifying fraud.
- Investigated accounts for fraud, copyright infringement, and other violations.
- Performed global trade weekly audit of new users in Salesforce database.

INTERNAL REVENUE SERVICE

Tax Examiner

As a Tax Examiner for the United States Internal Revenue Service, Rene:

- Reviewed cases and issued Individual Taxpayer Identification Numbers (ITINs) and researched taxpayer inquiries.
- Took corrective action to close cases, such as adjusting a taxpayer's account, computing tax liability, and preparing manual refunds.

J.P. MORGAN CHASE, BANK OF AMERICA

Business Banker, Licensed Personal Banker, Personal Banker

As a Business Banker, Rene was responsible for year-over-year growth in new business relationships. He assisted business clients with compliance and tax questions, acquired and closed new commercial loans, managed daily business net cash flow, and supervised a team of seven bankers to ensure compliance with bank policy and procedures. As a Licensed Personal Banker, he recommended and implemented business solutions, sold financial products, managed and reviewed investment client portfolios, and oversaw the mortgage process from application to closing. As a Personal Banker, he oversaw mortgage and home equity loan processes, provided commercial clients with access to business lines of credit and loans, and acquired new accounts.

EDUCATION

St. Edward's University—Master's, Accounting

University of Texas at Austin—Bachelor of Arts, Economics; McComb's Business Foundations

CERTIFICATION

Certified Internal Auditor (CIA)

CASSY GOOD

Consultant/Fiscal Monitor/Research Associate

Cassy Good is a Fiscal Monitor/ Research Associate. Cassy has an extensive background in working with various levels of government, researching legislation, performing compliance monitoring, and acting as a liaison in a range of circumstances.

KEY EXPERTISE: WORKING IN AND WITH LOCAL, STATE, AND FEDERAL GOVERNMENT | GRANT AND CONTRACT MONITORING | ACCOUNTING | BUDGETING | DATA COLLECTION | CONTRACTING AND PROCUREMENT | COMPLIANCE | DOCUMENTATION AND REPORT WRITING | LEGISLATIVE RESEARCH

SECTOR EXPERIENCE: GOVERNMENT | EDUCATION | UTILITIES | AGING | DISASTER RECOVERY

EXPERIENCE

VANDER WEELE GROUP^{LLC}

Consultant/Fiscal Monitor/Research Associate

- Provides fiscal reviews and other grants monitoring support on diverse projects.
- Developed a Standard Operating Procedure for developing the New Jersey Department of Community Affairs' Quarterly Procurement Report.
- Conducts site visits and desk reviews at selected Chicago Public Schools.
- Researching selected subcontractors for licensure, potential liens, court documents, and online reviews for the Chicago O'Hare International Airport project, for which the Vander Weele Group serves as a subcontractor monitoring minority- and women-owned businesses. Performs the site visit and writes reports.
- Helps create grant agreements and Memoranda of Understanding for the New Jersey Department of Community Affairs to ascertain the consistency of information in three software platforms; responsible for writing monthly and quarterly client reports.
- Develops Compliance Matrices, including research to ensure proper citations of legal authorities.
- Developed a Business Enterprise Program (BEP) policy for the Illinois Racing Board, including an official legislative summary, policy draft, goal waiver request form, call log, and other documents.

ILLINOIS STATE BOARD OF EDUCATION

Fiscal Support Services

- Updated and maintained contract tracking and procurement systems.
- Negotiated, monitored, and created vendor contracts.
- Reported Business Enterprise Program (BEP) spending, veteran's spending, and small business set-aside spending every month.
- Assisted with expenditure review scheduling and preparation.
- Assisted in contract evaluator meetings.

ILLINOIS MUNICIPAL LEAGUE (IML)

Legislative Liaison

- Advocated on behalf of the 1,296 municipalities in Illinois, acting as a liaison between local officials, state legislators, and state agencies, and working closely with legislators during legislative negotiations.

- Researched more than 8,000 filed legislative bills and actively tracked and took a position on 1,200 of those bills. Created and edited position papers, fact sheets, publications, proposed bill language, and official agency advocacy documents.
- Maintained the IML Legislative and Legal web pages.
- Interpreted rules, regulations, laws, and policies.

ILLINOIS COMMUNITY COLLEGE BOARD

Associate Director for Financial Compliance

- Coordinated and conducted site visits, desk audits, and risk-based fiscal monitoring of grant programs statewide to ensure compliance for approximately 250 grantees.
- Developed, maintained, and updated monitoring instruments for state and Federal law.
- Restructured the monitoring process.
- Ensured businesses/vendors owned by minorities, women, and persons with disabilities were represented in community college procurement.
- Recreated the Business Enterprise Program (BEP) Compliance Plan structure to better fit community college accounting systems.
- Compiled the annual Spend Reports from each community college to be submitted at the end of the calendar year to ensure BEP requirements were met.

EDUCATION

Ashford University—Bachelor of Business Administration

University of Illinois—Master of Public Administration

MICHAEL J. SIMON

Subject Matter Expert

Michael Simon served as Audit Supervisor/Assistant Division Director for the New Jersey Department of Community Affairs, Division of Disaster Recovery and Mitigation.

EXPERIENCE

NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS, DIVISION OF DISASTER RECOVERY AND MITIGATION

Audit Supervisor/Assistant Division Director - Monitoring and Compliance

- Responsible for Monitoring and Compliance of the N.J. Super Storm Sandy \$4.3 billion grant from the U.S Department of Housing and Urban Development (HUD), Community Development Block Grant-Disaster Recovery (CDBG-DR) that incorporated 54 Action Plan Amendments.
- Directly managed compliance function, including the implementation of internal control measures, for four DCA housing recovery programs in receipt of \$1.8 billion in grant funds. Reviewed compliance of more than 40,000 applications for initial eligibility, duplication of benefits, and CDGB-DR program standards for eligible properties in the Reconstruction, Rehabilitation, Elevation, and Mitigation (RREM) flagship program and others.
- Initiated the use of the Declaration of Covenants and Restrictions on properties in the housing programs to reinforce compliance with Grant Agreements and limit the loss of HUD funds in cases of default by property owners.
- Monitored sub-recipients for 34 external programs with \$2.5 billion in Sandy grants, including State Departments of Environmental Protection, Transportation, and Health; the Economic Development Authority; Housing and Mortgage Finance Agency; units of local government; and direct contractors. Reviewed Sandy programs for compliance with Federal crosscutting regulations, including lead-based paint, flood insurance, environmental reviews, labor standards, and the *Uniform Relocation Act*.
- Developed Monitoring Policies and Procedures implementing safeguards to prevent waste, fraud, and abuse; complied with Federal and State labor laws and regulations, procurement requirements, other crosscutting regulations, and grant program policies and procedures.
- Referred suspected fraudulent homeowners and home improvement contractors to the State Attorney General's Office. Testified in subsequent hearings and trials.
- Coordinated and testified in the appeals process for program eligibility at the Office of Administrative Law in support of the Sandy Division Legal Unit.
- Prepared the financial analysis used for the RREM contractor bid pool selection process.
- Helped draft the Action Plan approved by HUD for Tropical Storm Ida in the amount of \$377 million.
- Managed two FEMA grant programs for Mitigation Assistance as the sub-recipient for the NJ Office of Emergency Management.

LAW OFFICES OF RICHARD J. SIMON, ESQ., NEW BRUNSWICK, NJ

Office Manager

- Provided forensic auditing services that resulted in the prosecution and conviction of the prior

Office Manager for felony theft from the firm's business and trust accounts. Submitted evidence to the State Attorney Ethics Board that absolved the firm of any misconduct.

- Prepared payroll, Federal and state payroll tax reports, Federal business and personal tax work papers, financial statements, and bank reconciliations.
- Managed the office facility and rental properties. Prepared lease contracts for commercial and residential units. Processed transaction documents for real estate closings.

JAS SECURITY, LLC, NEW YORK, NY

Finance/Operation Manager, International Equity Desk

- Designed and implemented financial and operational controls. Developed and prepared daily, monthly, and annual profit and loss statements.
- Analyzed and reconciled foreign currency accounts, stock portfolio positions, and bank statements.

BANK OF AMERICA, NEW YORK, NY

Finance Operations Manager, International Equity Desk

- Led multi-disciplined team in automation of a trading platform from Excel-based position tracking to real-time information for traders' income, currency, and stock portfolio positions.
- Supervised professional staff and established workflow systems and procedures.
- Prepared business plans and operating budgets for the trading desk.

WEARNES HOLLINGSWORTH CORPORATION, IRVINE, CA

Director of Finance – Electronic Manufacturer

Reported to the President with responsibility for corporate accounting and administration for this \$40 million multi-national successor company to Interconnection Products, Inc., including the relocation of product lines to Singapore, Malaysia, and China.

INTERCONNECTION PRODUCTS, INC., SANTA ANA, CA

Chief Financial Officer – Electronic Manufacturer

Reported to the Chairman and CEO with responsibility for accounting, treasury, human resources, and information technology for this \$60 million privately held, multi-national manufacturer and successor company to Midland Ross Corporation, Electronic Connector Division. As such, structured and negotiated an asset-backed lending agreement with a major U.S. bank and participated in risk assessment and reporting to the Board of Directors and Senior Bank Lenders. Before this role, helped negotiate the divestiture from Midland Ross.

EDUCATION, SELECTED PROFESSIONAL DEVELOPMENT, AND CERTIFICATIONS

St. John's University, New York, NY—Bachelor of Science, Accounting

SYDNIE LONG

Associate/Staff/Editorial Assistant

Editorial Assistant Sydnie Long has a wealth of varied expertise in developing publications, managing editorial teams, and delivering clear and effective content to target audiences.

KEY EXPERTISE: WRITING | EDITING | PROOFREADING | VIDEOGRAPHY | PUBLICATION DESIGN

SECTOR EXPERIENCE: MILITARY | DIGITAL MARKETING | HIGHER EDUCATION | COMMERCIAL PUBLISHING

EXPERIENCE

VANDER WEELE GROUP

Editorial Assistant

Sydnie provides editorial support services including proofreading and copy-editing for client reports, proposals, intranet postings, and other written materials.

UNITED STATES ARMY

Technical Writer-Editor

As a Technical Writer-Editor for the United States Army, Sydnie revised parachute maintenance manuals in collaboration with subject matter experts, tracking them throughout the development process. Specifically, she managed or performed quality assurance reviews on 18 manuals, 200-500 pages each; proofread copy; checked format and style guide compliance; and ensured clear and accurate language. She was awarded for outstanding technical capabilities, facilitation of target audience communication, and contributions to the team's success.

Additionally, Sydnie designed and presented brochures, posters, and slide presentations promoting Federal government work opportunities to university students. As a volunteer for the Black History Month observance, she curated video presentations, wrote summaries for event scripts, and coordinated with contact persons.

MERKLE, INC.

Copywriter

Produced copy for social media, direct mail, websites, blog articles, and email campaigns using search engine optimization (SEO) best practices and adapting brand voice. There, she collaborated with creative directors, artists, and client teams to create business-to-consumer (B2C) marketing content to drive consumer action.

JAMES MADISON UNDERGRADUATE RESEARCH JOURNAL

Editor-in-Chief

Supervised the annual publication of a journal presenting peer-reviewed student research from various university disciplines. She used industry-standard style guides such as the Chicago Manual of Style and the Associate Press Stylebook.

- Managed the editorial process and a staff of eight editors to select and copy-edit seven works from 96 submissions.
- Wrote six 300-word articles highlighting the students and work featured in the journal.
- Cultivated relationships with professors across the university to build the Journal's Faculty Review Board, whose expertise and feedback ensured the publication of accurate, scholarly

work.

EDUCATION, SELECTED PROFESSIONAL DEVELOPMENT, AND CERTIFICATIONS

James Madison University—Bachelor of Arts, Technical Writing

International TEFL Academy—Teaching English to Speakers of Other Languages (TESOL)
and Teaching English as a Foreign Language (TEFL) certifications

CHRISTINA EVANS

Administrative Support/Administrative Assistant, Client Services

Administrative Assistant Christina Evans, a proactive, detailed, and highly organized professional, works effectively with C-level executives, senior managers, and all levels of support staff.

KEY EXPERTISE: CALENDAR MANAGEMENT | COMPLEX TRAVEL ARRANGEMENTS | PROOFREADING | PREPARATION OF PRESENTATIONS AND OTHER MATERIALS

SECTOR EXPERIENCE: BUSINESS MANAGEMENT | CONSULTING | MANUFACTURING

EXPERIENCE

VANDER WEELE GROUP

Administrative Assistant

Christina provides comprehensive administrative support to the Vander Weele Group's client-facing teams. She prepares presentation materials, updates grantee information, distributes satisfaction surveys, and prepares and distributes meeting notes.

EXEQUITY, LLP

Administrative Assistant

Prepared client presentations and Board of Directors materials; managed requests for proposals; formatted, edited, and proofread financial documents; made complex travel arrangements; and wrote general correspondence letters.

COMPENSATION STRATEGIES, INC.

Executive Assistant/Office Manager

Prepared the CEO for meetings with clients and the Board of Directors. Additionally, she supported the Executive Vice President and Senior Vice President; provided complex travel planning and scheduling; managed executive calendars; generated, edited, and proofread client proposals and PowerPoint presentations; and generated and distributed client invoices monthly.

CARL BAESSLER LTD.

Administrative Assistant

Answered correspondence, arranged travel, handled customer mailings, and purchased office supplies.

EDUCATION, SELECTED PROFESSIONAL DEVELOPMENT, AND CERTIFICATIONS

American Intercontinental University—Bachelor of Arts, Business Administration

F. R. RICK DURAN

DSR Program Manager/Independent Contractor

Rick Duran is a highly regarded construction executive with national and international expertise, including the management aspects of public-sector scheduling, project management, development management, and asset portfolio expertise with profit-loss responsibility. Public-sector clients include the Chicago Police Department, Chicago Transit Authority, Chicago Housing Authority, Chicago Department of Aviation, McCormick Place, Illinois Department of Commerce and Economic Opportunity, New York City Transit Authority, and the U.S. Department of Housing and Urban Development (HUD).

EXPERIENCE

DSR - CHICAGO, INC. (a Minority Business Enterprise owner's representative and construction due diligence consulting affiliation)

Senior Project Management Executive

Serves as Integrity Monitor (team CohnReznick, formerly Exiger) for several City of Chicago agencies (Inspector General, Department of Aviation, and Department Procurement Services) on \$2.7 billion of the long-term \$8 billion Chicago O'Hare Airport's ORD21 expansion program through 2028.

Provides cost and schedule strategy and control, professional team selection and management, procurement strategies and negotiations, problem project forensics and workouts, and lender due diligence.

- Provided pre-construction and procurement consulting services for the rehabilitation of a 260-unit residential complex in Chicago, including lead paint and other hazardous materials.
- Supervised legal and financial aspects of a 40-person tax-credit finance team, composed of lawyers and bankers, for three public housing authority renovations in Chicago valued at \$72 million, which targeted lead paint and other hazardous materials.
- Advised owners of Affordable Co-op in Chicago on market, project, and financial feasibility of a 260-unit, \$30 million renovation and ownership structural transition.
- Produced more than 100 cost-due-diligence and project management reviews for 15 Chicago-area lending institutions; advised on non-performing loan work-outs.

THE ARCHINOMICS GROUP, INC.

Principal, Senior International Project Management Executive

Project profit responsibility; professional team selection and management; procurement strategies and negotiations; cost and schedule strategy and control; problem forensics.

PROJECT-BASED ENGAGEMENTS

Advocate Health Care (US) – Initiated five new hospital projects in Chile, and 20 new clinics in alliance with the Ministry of Health.

EDUCATIONAL ENGAGEMENTS

Wolters Kluwer (The Netherlands)–Provided executive education (Northwestern-Kellogg Executive Education custom programs) on successful project management organizations, and scheduling strategies to this global professional print conglomerate.

ADVISORY ENGAGEMENTS

Design Firm (Chicago, 2006)–As Acting COO, created profitable structure, and complemented design quality. Established scheduling discipline.

CCS/OS (a construction-technology practice)

Director of Marketing and Strategic Alliances

Grew this 40-person practice more than 20 percent annually over two years, maintaining a profitability of more than 15 percent. Implemented customer-relationship-management (CRM) system to coordinate nationwide sales force. Established successful MBE and WBE alliances for multi-project public-private involvement.

ECE PROJECT MANAGEMENT INTERNATIONAL (Otto Group investment subsidiary) Hamburg, Germany Vice President–International Relations, Retail & Commercial Projects

Developed an international expansion strategy for Germany’s largest shopping center owner/developer, resulting in shopping center and mixed-use projects in Poland, Hungary, and The Czech Republic. Successfully pursued several property restitution issues for strategic locales in Germany’s five new states, forming joint ventures with ECE, Deutsche Bank, and the historic property owners.

THE BALCOR COMPANY (an American Express real estate investment subsidiary) Vice President–Operations, Balcor Development Company Vice President–Manager, Investment Research Group

Consolidated 65 professionals in three cost centers; transitioned to revenue center as \$1 billion annual national investment due-diligence practice. Marketed through American Express family and externally.

METROPOLITAN FAIR AND EXPOSITION AUTHORITY (governing body of McCormick Place, Chicago) Assistant General Manager, Expansion and Development

Served as lead construction executive for the publicly-bid \$160 million fast-track construction of a 1.5 million-square-foot North convention center executed over live rail across a 31-acre site. *Schedule intensive.*

LESTER B. KNIGHT & ASSOCIATES, INC. (an ACME management consulting firm) Managing Associate, General Management Consulting Group

Project Manager / Internal Consultant, Project Management Division

Completed feasibility, 31-acre land acquisition, legislative approval, and \$160 million public funding for a 1.5 million-square-foot expansion of Chicago’s McCormick Place convention center.

FACILITIES PLANNING AND CONSTRUCTION, UNIVERSITY OF WASHINGTON Project Manager, Procurement Management

EDUCATION

University of Illinois, Urbana-Champaign—Master of Architecture (Project Management), Master of Business Administration

University of Washington, Seattle—Bachelor of Arts, Environmental Design, Bachelor of Arts (with Distinction), General Interdisciplinary Studies

VIII. PAST PERFORMANCE

“We're passionate about making the world better by helping Federal grant programs—and the agencies that manage them—excel. We're driven by a desire to make grants oversight and compliance monitoring more meaningful, empowering organizations to better serve grantees and the public.” —*Maribeth Vander Weele*

Client: State of New Jersey, Department of Environmental Protection

Contact: Mona Cartwright

Project Description: In December 2021, the state of New Jersey engaged the Vander Weele Group—one of seven Integrity Monitors competitively selected to provide Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management, and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs—to monitor funds allocated to the New Jersey Department of Environmental Protection (NJDEP) to be awarded during two rounds of sub-awards for \$11.2 million (Round 1) and \$9.4 million (Round 2) with the Atlantic States Marine Fisheries Commission (ASMFC). The Vander Weele Group, with subcontractor DeLuca Advisory Services, provided monitoring and conducted a risk assessment to support the monitoring of these funds.

In a 2023 notice to the DEP's Deputy Commissioner, the New Jersey Office of the State Comptroller (NJOSC), which had conducted its own integrity investigation, praised the Vander Weele Group's report, which “reached substantially similar conclusions” as its own. Collectively, the Vander Weele Group and NJOSC identified the following key findings:

- At least 41 percent of program payments disbursed to applicants, or a total of \$5.9 million, are subject to possible recoupment due to overpayment or ineligibility, and
- After a thorough review of the NJDEP's financial, application, and administrative processes for all components of the \$14.4 million program, it was found that 34 percent of applicants reviewed failed to provide complete documentation to support their awards when requested, subjecting an additional \$1.1 million in relief payments to potential recoupment.

In total, more than \$7 million (approximately 49 percent) of Marine Fisheries program relief payments were found to be potentially subject to recoupment.

Client: State of New Jersey, Department of Community Affairs, Division of Disaster Recovery and Mitigation

Contact: Mona Cartwright

Project Description: The Vander Weele Group assisted the New Jersey Department of Community Affairs, Division of Disaster Recovery Management, in managing \$6.2 billion of grant funds provided to 28 state agencies for 103 programs. The Vander Weele Group team is documenting the Division's entire range of business processes, including developing Standard Operating Procedures and creating business process maps, for the grant review process for Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) and the Capital Projects Fund (CPF). The team has supported the grants management process—from grant applications and developing Memoranda of Understanding with sub-recipients through final submissions of monthly Performance Reports and submission of the Quarterly Performance Report to the U.S. Department of the Treasury portal. Programs include broadband, state

police, various children, family and social services, infrastructure, various housing support programs, K-12 and higher education, healthcare, labor, tourism, economic revitalization, and veteran services, among others.

Client: State of New Jersey, Department of Labor and Workforce Development

Contact: Mona Cartwright
[REDACTED]

Project Description: In December 2021, the Vander Wee Group was engaged by the New Jersey Department of Labor and Workforce Development (NJDOLE) as an Integrity Monitor to aid in program effectiveness during Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. The CARES Act created three new unemployment insurance benefit programs, which were implemented and managed by the Unemployment Division of the NJDOLE. The Vander Wee Group, with subcontractor DeLuca Advisory Services, conducted risk assessments for each of the three programs, evaluated the effectiveness of policy and procedure and created a Fraud Prevention and Detection Policy to aid the monitoring of \$5.6 billion expended through the Pandemic Unemployment Assistance (PUA), \$9 billion expended through the Federal Pandemic Unemployment Compensation (FPUC), and \$3.8 billion expended through the Pandemic Emergency Unemployment Compensation (PEUC).

Client: State of New Jersey, Department of the Treasury, Division of Pension and Benefits

Contact: Mona Cartwright
[REDACTED]

Project Description: Following a Memorandum of Understanding (MOU) between the New Jersey Department of the Treasury and the New Jersey Division of Pensions and Benefits (NJDPB), the Vander Wee Group was engaged to provide a department-wide risk assessment, recommendations, and procedures to aid in the monitoring of \$146.2 million in increased claims to NJDPB resulting from the COVID-19 pandemic. The NJDPB, on behalf of the State Health Benefits Program and the School Employees Health Benefits Plan, contracted with a third-party medical vendor, Horizon Blue Cross of New Jersey, to process and reconcile the claims with an independent vendor, Health Management Systems. The Vander Wee Group, with subcontractor DeLuca Advisory Services, supported the creation of a Report of Prioritized Recommendations, risk assessment of integrity oversight, and Sampling and Monitoring Procedures to support this MOU.

Client: State of New Jersey, Department of Education

Contact: Mona Cartwright
[REDACTED]

Project Description: Beginning in the fall of 2022, the New Jersey Department of Education engaged the Vander Wee Group to monitor \$600 million for services provided to students with disabilities under the Additional or Compensatory Special Education and Related Services (ACSERS) program, which is funded through the ARPA State and Local Fiscal Recovery Fund (SLFRF). The Vander Wee Group team performed a risk assessment of the ACSERS program, a comparative risk assessment to prioritize individual districts for monitoring, individual school district risk assessments, and monitoring of funds.

Client: State of New Jersey, Redevelopment Authority

Contact: Mona Cartwright
[REDACTED]

Project Description: The New Jersey Redevelopment Authority (NJRA) engaged the Vander Wee Group to monitor \$25.5 million Coronavirus Relief Funds (CRF), which provided eligible businesses and property owners grant awards toward monthly lease obligations under the Small Business Lease-Emergency Assistance Grant Program (SBLEAG). The Vander Wee Group also conducted a risk assessment of the SBLEAG Program and provided recommendations to the NJRA.

Client: State of New Jersey, Board of Public Utilities

Contact: Mona Cartwright

Project Description: The New Jersey Board of Public Utilities (NJBPU) engaged the Vander Wee Group as an Integrity Monitor to monitor \$180 million in grant funds designated to improve air quality and energy performance in schools and small businesses. Specifically, the COVID-19 pandemic highlighted the need for improvements in schools' plumbing and heating, ventilation, and air-conditioning systems. The Vander Wee Group is performing a program risk assessment that includes a third-party administrator, a comparative risk assessment to help determine which grantees should be monitored, and monitoring of the selected projects and grantee funds. The programs are funded through the ARPA State and Local Fiscal Recovery Fund (SLFRF).

Client: North Dakota Department of Public Instruction

Contact: Rebecca Pollert

Project Description: The Vander Wee Group created, and supported the implementation of, a large-scale comprehensive monitoring plan for more than 30 Federal and state discretionary, formula, and entitlement grants across the North Dakota Department of Public Instruction. This includes the development of a risk assessment process, a comprehensive compliance matrix, fiscal and programmatic monitoring tools, quality control processes, and templates for grantee communications.

Client: Public Building Commission of Chicago

Contact: Admiral Samuel Sax

Project Description: The Vander Wee Group served as Chicago's outsourced Inspector General of the Public Building Commission (PBC). The firm investigated waste, fraud, and abuse and recommended systemic change. Additionally, our team conducted forensic audits to investigate potential fraud, waste, mismanagement, or misconduct.

The team consulted with the Board and Executive Director to provide information obtained by the Inspector General that may have affected decisions regarding the Commission's programs and activities. If findings were deemed appropriate for referral, they were referred to applicable Federal, state, and local law enforcement agencies. Among the investigations were allegations such as M/WBE fraud within public works construction companies. The engagement team evaluated internal processes and recommended operational improvements, resulting in \$1 million in actual recoveries. Millions of dollars in potential recoveries were also identified, and the PBC contract compliance system was completely overhauled.

As part of its work for the PBC, the Vander Wee Group authored a study on detecting, investigating, and documenting small business fraud and evaluated dozens of small businesses for indications of

pass-through fraud or non-compliance with the “commercially useful” function requirement. We interviewed complainants and targets, analyzed commercial agreements, scrutinized and prepared thousands of financial records as evidence, reviewed electronic evidence, and memorialized formal investigation findings in extensive, thoroughly documented reports.

Although then-mayor Rahm Emanuel “in-sourced” the function, he opined that the Vander Weele Group’s work was excellent and, in fact, “perfect.” As a subcontractor on a separate project, the firm is an Integrity Monitor for the O’Hare Airport Modernization Program.

Client: Illinois State Board of Education (ISBE), Division of Federal and State Monitoring

Contact: Kristopher R. Pickford, [REDACTED]
[REDACTED]

Project Description: This engagement began in May 2018 when the ISBE engaged the Vander Weele Group to create and execute a risk-based program to provide technical assistance and monitor the expenditure of Federal Grants distributed by ISBE to Chicago Public Schools (CPS) District 299. The team reviews policies, procedures, and district-wide documentation to ensure individual schools and Central Office units comply with *Title 2 U.S. Code of Federal Regulations, § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“the Uniform Guidance”) and other requirements of individual grant funds. If deficiencies are uncovered, we provide technical assistance and recommendations on remedying the problem to avoid future findings.

From 2018 through 2022, CPS received \$3.6 billion in Federal grants under review. The Vander Weele Group team completed in-depth expenditure monitoring of \$620.3 million in grants expended at Chicago Public Schools for elementary, secondary, and early childhood education. In the first year, the team developed program infrastructure, reviewed grant distribution and management processes in three Central Office units, and based on a large-scale comparative risk assessment, identified schools and Central Office units to be monitored. In fiscal year 2022, the team conducted 60 fiscal reviews of schools, four City-Wide Units, and nine Central Offices. The team created fiscal monitoring tools to gauge compliance with grant requirements, including but not limited to the Uniform Guidance, the *American Rescue Plan Act* (ARPA), the *Coronavirus Aid, Relief, and Economic Security* (CARES) Act, the *Coronavirus Response and Relief Supplemental Appropriations* (CRRSA) Act, and multiple education-related statutes. Examples of testing include gauging the allowability of costs, adherence to budgets, appropriateness of parental involvement expenditures, timeliness of spending, coding of expenditures, and effectiveness of internal controls. The Vander Weele Group also conducted program existence testing, reconciliations of accounts, and district reporting requirements. In 2020 and again in 2023, the State awarded the firm additional three-year contracts to monitor nine of the State’s other large districts in a manner similar to the CPS engagement.

Illinois Racing Board

Contact: Vitto Ezeji-Okoye
[REDACTED]

Project Description: Between 2018 and 2022, the Vander Weele Group supported the Illinois Racing Board (IRB) Foundation to develop a grants monitoring and technical assistance program. The IRB provides educational, occupational, and health-related services to the unique population of racetrack workers and their families. These workers typically live at the racetracks and migrate from one track to another during racing season. This project requires applying 30 Illinois Compiled Statutes (ILCS) 708 Grant Accountability and Transparency Act (GATA), the Uniform Guidance, and IRB rules, assisting in

developing the Notice of Funding Opportunity and evaluating responses, creating a reimbursement template for grant recipients, creating quarterly and annual report templates, developing a grants monitoring program, and related tasks.

In 2023, the IRB engaged the Vander Weele Group to assist in enhancing its Record Retention Program to support compliance with the State Records Act (ILCS 160/18), which requires the Board's Executive Director to submit lists or schedules of records with a proposed retention period for each series. The Vander Weele Group's Engagement Team worked with IRB staff to establish classes of records (e.g., Finance, Legal, Corporate Governance) retained in each department. Within these classes, the team identified classes of records kept, such as legal contracts, procurement contracts, financial documents, correspondence, Board meeting minutes, appointment letters, investigation letters, and so forth. Additionally, the team documented where and how each type is stored and whether the documents were in paper or electronic format. For electronic documents, we recorded what platform and server are used for retention. Finally, the Vander Weele Group worked collaboratively with IRB Counsel to discuss retention and destruction schedules for each type of document and assist in updating the IRB's record retention policy.

Additionally, the Vander Weele Group helped the IRB in complying with the *Illinois Racing Act of 1975* for contracting by licensees to Minority-Owned Business Enterprises (MBE), Women-Owned Business Enterprises (WBE), and businesses owned by Persons with Disabilities (DBE). Our team created a list of businesses interested in working for Illinois Racetracks by surveying MBEs, WBEs, and DBEs and notifying them of each licensee's required goals. The firm contacted small business organizations, re-notified Racing Track representatives of their obligation to meet the specified contracting goals, and provided them with lists of interested businesses.

Client: Bureau of Indian Education, U.S. Department of the Interior

Reference: Client is retired, but a Federal reference (CPARS) is available.

Project Timeframe: 2005 – 2016

Project Description: In September 2011, the Bureau of Indian Education (BIE) engaged the Vander Weele Group to monitor 183 schools in 22 states for compliance with the No Child Left Behind Act (NCLB) and the Individuals with Disabilities Education Act (IDEA). At the beginning of the engagement, we created a school self-assessment tool, a monitoring tool, a standardized report format, and other materials. During site visits, Monitors reviewed further documentation, interviewed administrators and business managers, observed classrooms for teacher-student engagement and environment, reviewed samplings of teacher files to verify teaching credentials, and led focus groups to gain a complete sense of not only the schools' compliance with NCLB but operations that helped or hindered their ability to provide high-quality education to children. By the end of the engagement, our team had completed 142 site visits and multiple desk monitoring reviews. After each school visit, Monitors completed complex reports thoroughly detailing a school's compliance with NCLB and containing narratives explaining the school's strengths and weaknesses. The reports detailed outcomes of classroom

"You and your staff's commitment to Indian Education was demonstrated on many levels. The drive to dig deeper to find the source of noncompliance was and is critical in assisting schools to improve student achievement and close the achievement gap. Your staff's commitment to working through tough issues to arrive at the best approach to serve schools and Indian students was evident throughout this contract."

Stanley Holder, Chief (now retired) of the Division Compliance, Monitoring and Accountability

observations provided important insights on the causes of non-compliance and identified endemic problems at BIE schools, which helped the agency better partner with the schools under its jurisdiction.

Also, on behalf of the Bureau of Indian Education, the Vander Weele Group:

- Developed training on the *Every Student Succeeds* Act of 2015, School Board Roles and Responsibilities, Board Oversight, Ethics, Using School Data, Facilities, Roberts' Rules of Order, Administrative Cost Grants, Emergency Planning, and more.
- Developed extensive training on conducting fiscal and educational reviews of schools.
- Designed monitoring tools and related materials for fiscal, Special Education, and other reviews.
- Developed policies and forms for security, substance abuse, suicide prevention, sexual harassment, search and seizure, drug and alcohol testing, anti-bullying, zero tolerance for weapons, and more.

Additionally, the Vander Weele Group created multiple internal project websites and an external website that provided technical assistance to schools to help them become compliant. During their travels, our Monitors collected a variety of sample documents that exhibited best practices, and we posted these, as well as online resources, on the website.

G4018 Integrity Monitoring Engagements

Vendor Name: Vander Weele Group LLC

State Department or Agency	Engagement Category: (1, 2, 3)	Program & Description	Program Federal Funding Source:	Amount of Funding
New Jersey Department of Education	3	Integrity Monitoring Services for the New Jersey Learning Acceleration Program: High-Impact Tutoring Grant	American Rescue Plan Governor's Emergency Education Relief Fund (ARP-GEER) and Coronavirus State and Local Fiscal Recovery Fund (SFLRF)	\$330,483.85
New Jersey Department of Environmental Protection	3	Integrity monitoring services for Greenway, Liberty Park, and Clean Water/Drinking Water projects	American Rescue Plan Act (ARPA) and Coronavirus State Fiscal Recovery Funds (CSFRF)	\$690,356.79
New Jersey Department of Education	3	Additional or Compensatory Special Education and Related Services (ACSERS) Program: Integrity Monitoring Services for funds providing assistance to students with disabilities transitioning out of special education programs that terminate services when students reach age 21.	American Rescue Plan Act of 2021 State Fiscal Recovery Fund	\$574,853.89
New Jersey Department of Community Affairs - State Fiscal Recovery Funds (DCA - SFRF)	2	Integrity Monitoring to help determine eligibility for several programs for CSFRF, help determine appropriate financial and programmatic reporting requirements, assist with the memorialization of those obligations, and monitor expenditures for compliance.	American Rescue Plan Act of 2021 State and Fiscal Recovery Funds	\$166,194.18
New Jersey Board of Public Utilities	3	School and Small Business Energy Efficiency Stimulus Program: Integrity monitoring and anti-fraud services, including program development, training, and risk assessment.	American Rescue Plan Act of 2021 State and Fiscal Recovery Funds	\$1,221,737.12
Previous Engagements				
New Jersey Redevelopment Authority	3	Small Business Lease-Emergency Assistance Grant program. Reviewed sample of claims for eligibility and duplication of benefits; performed single entity risk assessment.	Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Funds (CRF)	\$111,471.57
New Jersey Department of Environmental Protection	3	Fisheries/small business development, through the Atlantic States Marine Fisheries Commission (ASMFC), subaward with ASMFC to provide funds to fishermen or fishery-related businesses. Performed single-entity risk assessment, reviewed eligibility of applications, duplication of benefits, discovered numerous findings - further investigation.	CARES Act - fisheries assistance funding	\$119,427.00
New Jersey Department of Pensions and Benefits	3	Monitored two programs - State Health Benefits Program (SHBP) and School Employees' Health Benefit program (SEHBP) for compliance with MOU; reviewed eligibility for benefits, duplication of benefits, reviewed internal risk assessment done by NJDPB.	CARES Act, Coronavirus Relief Funds	\$149,584.02
New Jersey Department of Labor	3	Labor and workforce - Performed risk assessment of each program, creation of Unemployment Fraud Prevention and Detection Policy	Pandemic Unemployment Assistance (PUA), Federal Pandemic Unemployment Compensation (FPUC), Pandemic Emergency Unemployment Compensation (PEUC).	\$172,310.98
New Jersey Department of Community Affairs	1, 2	Created large-scale monitoring plan, monitoring documents (compliance matrix, risk assessment template, monitoring tools), training of monitors. Included training.	American Rescue Plan Act (ARPA)	\$189,348.06