



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF PENSIONS AND BENEFITS
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Acting Director

March 28, 2022

AMENDMENT TO PURCHASE ORDER #21-PROSV-01441:3 / Vander Weele Group LLC

A letter of engagement was issued to Vander Weele Group LLC on December 13, 2021 to perform integrity monitoring services as described in that engagement. In a meeting on March 28, the New Jersey Division of Pensions and Benefits (NJDPB) and Vander Weele Group LLC agreed to extend the term of the engagement to June 30, 2022.

Reporting Requirements: Vander Weele Group LLC shall fulfill the quarterly reporting requirements as set forth in the Engagement Query.

Duration of Engagement: The engagement will commence immediately and expire on June 30, 2022.

The parties agree that all other terms and conditions under this Engagement remain in full force and effect.

Sonia Rivera-Perez, Deputy Director

New Jersey Division of Pensions and Benefits

Maribeth Vander Weele, President
Vander Weele Group LLC

Letter of Engagement

December 13, 2021

Successful Bidder:

On behalf of the Division of Pensions & Benefits, the State of New Jersey, Department of the Treasury hereby issues this Letter of Engagement to Vander Weele Group, pursuant to the Engagement Query issued on November 5, 2021 and Vander Weele Group's proposal dated December 3, 2021.

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 \$149,584.02

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 Treasury – Division of Pensions and Benefits
Category 3 Services: Integrity Monitoring / Anti-Fraud 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 nation-wide 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 (the “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 Monitoring; Financial Auditing and Grant Management; and Integrity Monitoring/Anti-fraud services.

The New Jersey Department of the Treasury (Treasury) has established a pool of qualified Integrity Monitors for oversight of COVID-19 Recovery Funds and Programs pursuant to the Request for Quotation for 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) that Using Agencies may now use to discharge their responsibilities under E.O. 166. The Integrity Monitor’s executed State of NJ Standard Terms and Conditions (SSTC) will apply to all Integrity Monitoring Engagements executed via this Engagement Query.

This Engagement Query is issued by the Department of the Treasury on behalf of the New Jersey Division of Pensions and Benefits (DPB).

The purpose of this Engagement Query is to provide Category 3 integrity monitoring / anti-fraud services per Section 3.1.1 of the IOM RFQ.

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

A. Background

The Coronavirus Aid, Relief, and Economic Security Act (CARES) Act, signed into law on March 27, 2020, directed U.S. Treasury to establish the Coronavirus Relief Fund (CRF). Payments from CRF may only be used to cover costs that:

- Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
- Were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021.

The Treasurer of the Department of the Treasury and the DPB and Benefits entered into a Memorandum of Understanding (MOU) and made two amendments to the original MOU on behalf of the State Health Benefits Program (SHBP) and School Employees' Health Benefit Program (SEHBP) to permit grant funds to reimburse the SHBP and SEHBP for the costs of COVID-19 claims for testing and treatment. In total the SHBP and SEHBP received \$146.2 million from the CRF for increased costs in connection with COVID-19 claims. The MOU and the first and second amendments to the MOU required that all funds be expended by no later than December 31, 2021. In the event the funds were not expended by the expected time, the any balance remaining of grant funding were to be remitted to the Treasurer for remittance to the United States Department of the Treasury.

II. SCOPE OF WORK (SOW) REQUIREMENTS

A. Project Description

Per the requirements of the State of New Jersey COVID-19 Compliance and Oversight Taskforce (IOM Guidelines), in accordance with the procedures established by the IOM RFQ to ensure compliance with the requirements of CRF as well as additional federal and state guidance, the Integrity Monitor for the DPB shall carry out a series of integrity and compliance monitoring activities for the prevention, detection and investigation of fraud and misconduct,

related to Section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (CARES) Act COVID-19 Recovery Funds and Programs that include:

- Validating compliance with Memoranda of Understanding described above regarding use and reporting requirements for CRF Funds;
- Sampling eligibility determinations of documents that were uploaded to NJEMgrants;
- Ensuring that all CRF expenditure documentation (purchase orders, invoices, proof of payment) are uploaded to the NJEMgrants system.
- Sample CRF expenditures to ensure that DPB is prepared for the State Single Audit.
- Assess funds administration in accordance with federal and state regulations and guidelines.
- Evaluate internal controls and assess risk of inappropriate or improper activity.

To successfully complete the integrity and compliance monitoring, the Integrity Monitor shall conduct a review of all documentation on file for sampled CRF expenditures to substantiate all costs associated with those CRF claims. The Integrity Monitor should identify potential program compliance issues, potential fraud, waste, and abuse and should detail any integrity issues/findings.

The Integrity Monitor must have the ability to conduct virtual desk monitoring of the above requirements. Depending on the results of the desk review, the Integrity Monitor should evaluate whether an on-site monitoring visit is appropriate. If the Integrity Monitor is satisfied that essential project goals, objectives, timelines, budgets and other related program and financial criteria are being met, then the Integrity 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 reports under this Engagement;
- Unresponsiveness to requests for information; or
- Allegations of misuse of funds or receipt of complaints.

B. Specific Performance Milestones/Timelines/Standards/Deliverables

The DPB will conduct an initial meeting with the Integrity Monitor via Microsoft Teams within five (5) business days of the Engagement award. The DPB will provide electronic copies of the MOU and amendments, supporting documentation for CRF expenditures in MS Excel format as well as the internal Risk Assessment conducted by DPB. The DPB will review with the Integrity Monitor and provide clarification of the Risk Assessment to identify risks for compliance with Federal and state requirements.

Within five (5) business days of the initial meeting the Integrity Monitor shall develop sampling and monitoring procedures to identify compliance issues, potential fraud, waste, and abuse.

The Integrity Monitor shall have a weekly call via Microsoft Teams with the Agency Contract Manager and provide a written summary of any actions taken or information needed related to the sampling and monitoring procedures three (3) business days in advance of the each call.

By February 28, 2022 the Integrity Monitor should provide a report of prioritized recommendations and support updates to policies and procedures based on risk level of gaps identified. The Integrity Monitor should identify improvements in data management processes to ensure the DPB is collecting and reporting appropriate data for internal and external distribution.

All deliverables must be completed by March 31, 2022.

C. Reporting Requirements

1. Quarterly Integrity Monitor Reports

- a. Pursuant to E.O. 166, the Integrity Monitor shall submit a draft quarterly report to the Using Agency 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 Quarterly Report template attached hereto. If the Integrity Monitor report contains findings of waste, fraud or abuse, the Using Agency has an opportunity to respond within 15 days after receipt.
- b. Fifteen business days after each quarter-end, the Integrity Monitor shall deliver its final quarterly report, including any comments from the Using Agency, 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 IOM Guidelines, OSC may request that the Integrity Monitor issue additional reports or prepare memoranda that will assist OSC in evaluating whether there is waste, fraud, 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.

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

- a. The Integrity Monitor shall report issues of waste, fraud, 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.

III. Proposal Content:

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

- 1) A detailed proposal, including a, describing how the Integrity Monitor intends to accomplish each component of the scope of work.
- 2) A detailed budget identifying staff classifications and hourly rates which shall not to exceed the rates in the Integrity Monitor's BAFO Price Schedule.
- 3) A timeline for submission of the deliverables required by this Engagement Query.
- 4) Identification of any potential conflicts of interest regarding the delivery of services for the scope of work under this Engagement Query.

IV. Submission of Proposals:

Detailed proposals in response to this Engagement Query shall be submitted electronically by 3:00 p.m. on **December 3, 2021**. Proposals must be submitted via email as set forth below:

TO: State Contract Manager
Mona Cartwright, Fiscal Manager, Department of the Treasury
[REDACTED]

With a copy to the Agency Contract Manager: [REDACTED]

V. Duration of the Engagement:

The Engagement will commence upon the issuance of a Letter of Engagement and expire on March 31, 2022. At the option of the Using Agency, this Letter of Engagement may be extended. Any extension to this Letter of Engagement, however, may not to exceed the Contract Term, and any extensions thereto, as set forth in Section 5.2 of the IOM RFQ,

VI. CONTRACT TERMINATION

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

VII. LIQUIDATED DAMAGES

At DPB's option, liquidated damages may be assessed each time any of the below events occur, due to an act or omission of the IOM. DPB and the IOM agree that it would be extremely difficult to determine actual damages that DPB will sustain as the result of the IOM's failure to meet its contractual requirements. Any breach by the IOM could prevent DPB 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 DPB's ability to ensure identification and mitigation of risks; and may lead to damages suffered by DPB and the State as a whole. If the

IOM fails to meet its contractual obligations, DPB may assess liquidated damages against IOM as follows:

Failure to deliver final quarterly reports within 15 business days after the quarter end.	\$250/day

VIII. Questions regarding this Engagement Query :

Any questions related to the Scope of Work must be submitted electronically by 3:00 p.m. on **November 12, 2021**. They must be submitted via email to [REDACTED] with a copy to the State Contract Manager; Mona Cartwright, [REDACTED]

IX. Selection Process

The Agency Contract Manager will review the proposal(s) received and select the Integrity Monitor whose proposal is most advantageous, price and other factors considered. The State Contract Manager will then issue a Letter of Engagement with a “not to exceed” clause to the selected proposer

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

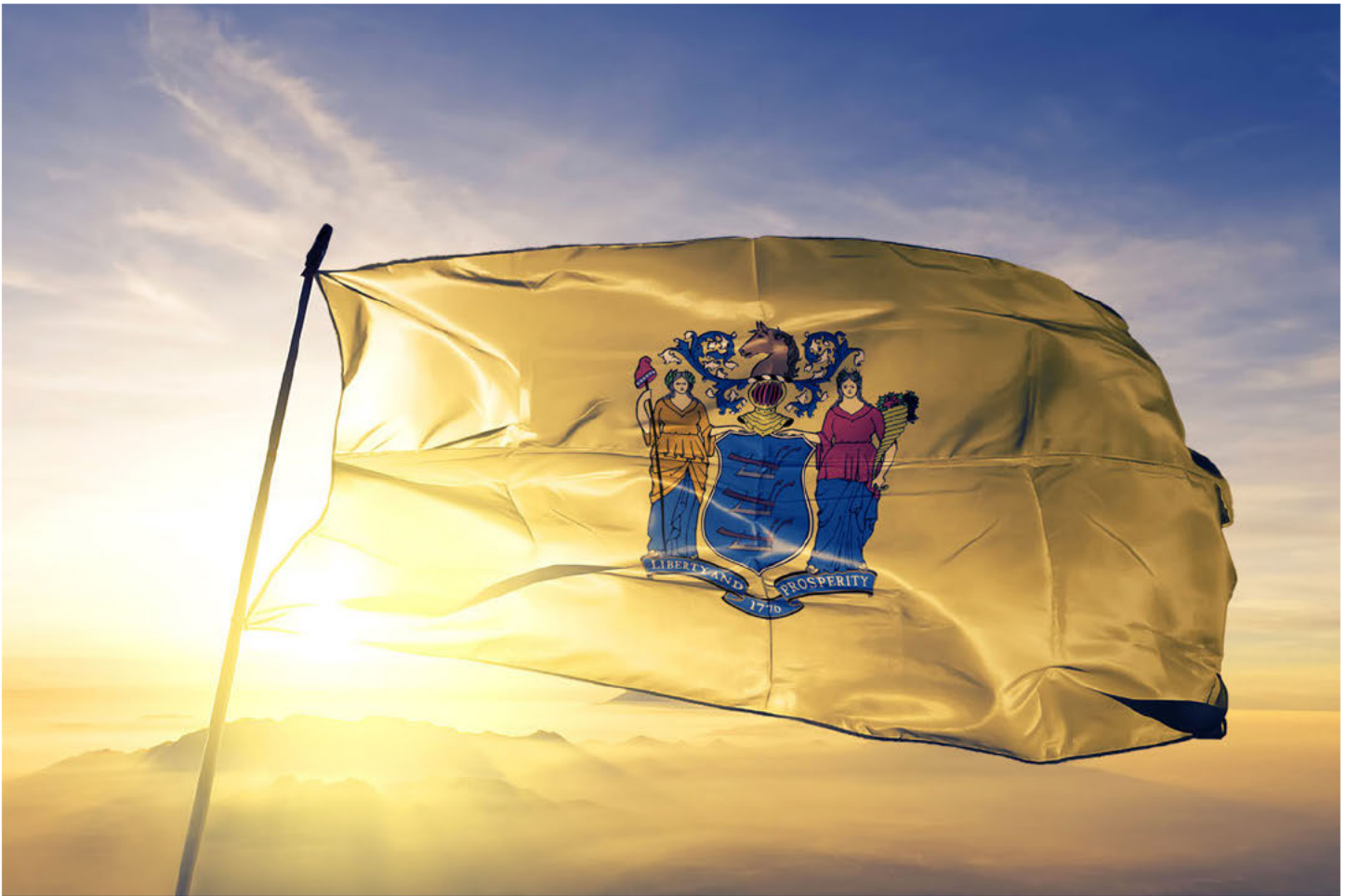
- Attachment 1: Integrity Oversight Monitor Guidelines, updated as of June, 2021
- Attachment 2: Quarterly Report Template

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, the 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, 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 sub-contractor 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-

part. 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]

Vander Weele Group^{LLC}

**Response to: 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**

**New Jersey Division of Pensions & Benefits (NJDPB)
Category 3 Integrity Monitoring/ Anti-Fraud**

December 3, 2021

Presented by:

Vander Weele Group^{LLC}

Joseph A. DeLuca Advisory and Consulting Services LLC

December 3, 2021

Mona Cartwright, State Contract Manager and Fiscal Manager
New Jersey Department of the Treasury
[REDACTED]

Sonia Rivera-Perez, Agency Contract Manager
New Jersey Department of the Treasury
[REDACTED]

RE: Response to Contract G4018, Department of the Treasury, Division of Pensions & Benefits

Dear Ms. Cartwright and Ms. Rivera-Perez,

The Vander Weele Group^{LLC} and Joseph A. DeLuca Advisory and Consulting Services LLC (“DLA”) are pleased to present this proposal to monitor a portion of \$146.2 million in Coronavirus Relief Funds (CRF) administered through the State Health Benefits Program (SHBP) and School Employees’ Health Benefit Program (SEHBP). These grant funds are designed to reimburse the SHBP and SEHBP for the costs of COVID-19 claims for testing and treatment.

If privileged to serve the New Jersey Division of Pensions & Benefits, the Vander Weele Group^{LLC}, a Federally certified woman-owned business, will serve as Prime Contractor, but DLA will take the lead in managing and providing many of the deliverables.

The Vander Weele Group^{LLC} - DLA Team has experience and expertise in providing the services called for in the Engagement Query. Key members of the DLA Team, including Joseph DeLuca, Steven Pasichow, and Kevin Mullins, have extensive experience working with New Jersey government agencies. We have a long commitment to providing services to the government and understand what it takes to design and implement programs aimed at preventing and detecting fraud, waste, and abuse. DLA is particularly experienced in disaster recovery programs and related funding streams from a loss prevention perspective and is currently servicing both Middlesex and Gloucester Counties with COVID-19- related oversight services.

The Vander Weele Group^{LLC} - DLA Team has no conflicts of interest. We trust this proposal meets your expectations. Thank you for your time and consideration.

Sincerely,



Joseph A. DeLuca, CEO



Maribeth Vander Weele, CEO

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I. INTRODUCTION

A. Company Overview

The Vander Weele Group^{LLC} and its New Jersey-New York partner, Joseph A. DeLuca Advisory & Consulting Services LLC (DLA), are privileged to present this proposal to assist the New Jersey Division of Pensions & Benefits (NJDPB) in monitoring the portion of approximately \$146.2 million in Coronavirus Relief Funds (CRF) being distributed through the State Health Benefits Program (SHBP) and School Employees' Health Benefit Program (SEHBP). These funds are designed to reimburse the SHBP and SEHBP for the costs of COVID-19 claims for testing and treatment. These distributions are in accordance with New Jersey Gubernatorial Executive Order #166 and 2 CFR 200, the Federal regulations that govern Federal grants, commonly called the "Uniform Guidance." With the Vander Weele Group^{LLC}'s grants expertise and DLA's audit and financial expertise and New Jersey presence, the Vander Weele Group^{LLC} – DLA Team is well positioned to address the needs as laid out in the Engagement Query.

The Vander Weele Group^{LLC} is a Federally certified Woman-Owned Business specializing in grants oversight. We are a mission-minded organization, passionate about providing meaningful oversight and support to programs serving the public interest. Incorporated in 2003, the Vander Weele Group^{LLC} was founded by Maribeth Vander Weele, a former member of the Chicago Public Schools turnaround team, a former Inspector General, and a noted author. She has overseen grants monitoring programs in 24 states, including a program that annually monitors services provided to 19,000 children with disabilities or developmental delays and a program monitoring approximately \$1 billion of COVID relief funds in the State of Illinois.

DLA is a New York/New Jersey-based boutique advisory and consulting firm with experience in integrity monitoring and conducting audits and control reviews, including those related to COVID-19 relief funds. As such, DLA will be taking on the majority of the tasks to be performed under this engagement should it be awarded to us. Founded by Joseph A. DeLuca in 2018, DLA brings the experience of highly decorated former Inspectors General, investigators, forensic accountants, and research analysts to clients. Key members of the DLA team come with experience working with New Jersey government agencies and New Jersey law enforcement. For example, Steven Pasichow, an Executive Managing Director with DLA, brings invaluable experience as previous Deputy Inspector General and Director of Investigations for the Port Authority of New York and New Jersey.

The proposed Project Manager for this assignment is Kevin Mullins, who recently joined DLA, and has significant experience in conducting audits and reviews of grants programs. In fact, some of that experience was providing oversight for another New Jersey agency's use of Coronavirus Aid, Relief, and Economic Security ("CARES") Act funds, work he conducted at the end of 2020 and early 2021.

Since March 2020 at the onset of the Pandemic, the Vander Weele Group^{LLC} - DLA Teams have performed auditing, direct oversight, monitoring, consultation, and operational involvement supporting COVID-19 response efforts in multiple State and Local governments.

To ensure swift action during the influx of unprecedented health challenges, our team has taken a proactive approach toward ensuring our clients' adaptability to the COVID-19 disaster response and recovery.

Using our unique investigation qualifications and experience, the Vander Weele Group^{LLC} - DLA Team have access to stringent analysis, best practices, and insight. We have extensive disaster recovery expertise and have specialized in directing states and localities with disaster response and recovery prior to recent health developments.

Our experienced professionals bring wisdom and knowledge through previous procurements with Federal funding, emergency response to disasters such as Hurricane Sandy, and grant funding sources in New York, Philadelphia, Chicago, and New Jersey, to name a few. Seasoned in Federal recovery programs' governing regulations and policies, our team provides oversight and consultation for best practices in all phases of disaster recovery program lifecycles.

We provide insight into best practices for compliance with existing regulations and policies and ensure updates to Federal, State, and County guidelines are fulfilled. Programs must comply with applicable Federal regulations, including the Stafford Act, Code of Federal Regulations (CFR), the FEMA Public Assistance Policy and Procedures Guide, Coronavirus Aid, Relief, and Economic Security (CARES) Act, the American Rescue Plan Act, and more.

B. Objectives

As we understand it, NJDPB is tasked with monitoring the portion of up to \$146.2 million in Coronavirus Relief Funds (CRF) distributed or being distributed to the SHBP and SEHBP programs to permit the reimbursement of costs relating to COVID-19 claims for testing and treatment.

Specific engagement objectives are:

- Attending a kick-off meeting with representatives from NJDPB. The kick-off meeting will confirm the timeline presented in our response to this Engagement Query;
- Evaluating program performance;
- Evaluating the internal Risk Assessment conducted by NJDPB and thereby internal controls;
- Assessing the risk of inappropriate or improper activity, if applicable.

- Validating compliance with applicable Memoranda of Understanding (“MOU”) and applicable amendments regarding use and reporting requirements for CRF Funds;
- Interviewing NJDPB staff, as required;
- Reviewing compliance with applicable sections of 2 CFR 200 and other Federal regulations;
- Conducting SHBP and SEHBP grant monitoring in accordance with 2 CFR 200.331, if applicable;
- Reviewing document retention policies and processes;
- Assisting CRF recipients, namely SHBP and SEHBP, with process workflows to ensure that all required documents are provided to NJDPB;
- Ensuring that all CRF expenditure documentation (purchase orders, invoices, proofs of payment) is provided to NJDPB and uploaded to the NJEMgrants system;
- Validating compliance with applicable Memoranda of Understanding regarding use and reporting requirements for CRF Funds;
- Assessing funds administration in accordance with Federal and state regulations and guidelines;
- Interviewing staff at other NJ state agencies that were awarded CRF funds, if applicable;
- Sampling eligibility determinations of documents that were provided to NJDPB and ultimately uploaded to NJEMgrants;
- Sampling CRF expenditures to ensure that the NJDPB is prepared for the State Single Audit;
- Reviewing compliance with applicable sections of 2 CFR 200 and other Federal regulations including, but not limited to, duplication of benefits across State agencies and counties;
- Reviewing a selection of eligibility determinations of documents that were uploaded to NJEMgrants for the following, at a minimum:
 - Eligibility;
 - Payment;
 - Proper documentation; and,
 - Program policies and procedures.
- As part of such reviews and through use of professional skepticism, identifying the following if such instances are noted:
 - Potential fraud;
 - Anomalies;
 - Patterns; and,
 - Discrepancies.

- Reviewing the internal risk assessment created by NJDPB, at minimum, including a review of:
 - Program structure for grant approvals and disbursements;
 - Program internal controls, if applicable, regarding:
 - Policies and Procedures;
 - Maintenance of NJEMgrants documentation;
 - Application of SHBP and SEHBP program requirements;
 - Disbursement of CRF funds;
 - Program guidelines; and
 - Recommendations for improvements, if applicable.
- Other tasks deemed appropriate as directed by the NJDOT or NJDPB.

II. CONFLICTS OF INTEREST

As stated, the Vander Weele Group^{LLC} - DLA Team has no conflicts of interest regarding this Engagement Query. We offer an objective, unbiased, and professional perspective.

III. DELIVERABLES AND ACTIVITIES

A. Proposed Approach

Upon notification of an award and execution of a written agreement, the Vander Weele Group^{LLC} - DLA Team, led by Kevin Mullins, will work with NJDPB to plan and perform our work in four phases. Those phases are as follows:

Phase	Task
I.	Planning
II.	Risk Assessment Review
III.	Grant Disbursements Review
IV.	Reporting

B. Planning

During this phase of work, the Vander Weele Group^{LLC} - DLA Team will work directly with NJDPB to plan and scope the engagement to ensure that desired objectives are met. This will include the following:

- Attend an initial kick-off meeting with representatives of NJDPB, with the intention of confirming the timeline of deliverables and to discuss other items including, but not limited to:
 - i. Engagement expectations;
 - ii. Any perceived weaknesses and controls put into place to address such

- weaknesses or other mitigating factors;
- iii. Access and systems training and/or literature for the Vander Weele Group^{LLC} - DLA Team staff for any existing internal grant management and reporting systems (i.e. NJEMgrants);
- iv. The preliminary project work plan, including project schedules, timelines, and activities;
- v. Other information as necessary.
- Review the NJDPB Standard Operating Procedures (“SOPs”) and Memorandum of Understanding and applicable amendments that governs the proper use of CRF Funds.
- Interview NJDPB staff members to accomplish the following:
 - i. Gain an understanding of the SOPs, MOU, and amendments made as well as the controls in place surrounding CRF funds and the SHBP and SEHBP programs;
 - ii. Gain an understanding of staff members’ familiarity with NJDPB SOPs and controls as well as Federal and state regulations surrounding the disbursement of CRF Funds;
 - iii. Familiarize ourselves with the internal management and reporting systems to allow auditing, testing, report generation, etc.

C. Risk Assessment Review

The purpose of the risk assessment review is to gain an understanding of the internal risk assessment conducted by NJDPB as it relates to the SHBP and SEHBP programs from initial request of grant funding to final disbursement (via NJEMgrants and other identified programs), to identify areas of concerns and program areas with weaknesses or deficiencies in controls or greater operational risks. The risk assessment review will be performed to ensure that the grant program structure, related internal controls, and program guidelines exist and are effective, by reviewing the following:

- Current management experience related to grant funds and plans to expand or reduce team structure;
- Current NJDPB internal risk assessment;
- Identifiable exposures or existing overrides of process controls;
- Adequacy and enforcement of existing policies and procedures related to grants management, fiscal controls, and fiscal management systems;
- Reliance on third-party providers or contractors to deliver SHBP and SEHBP program-funded activities;
- Existing funds administration processes and compliance with Federal and state regulations and guidelines;
- Conflicts of interest, in fact or appearance, and ethics compliance measures;

- Other identifiable, related risks; and
- Prior incidents of fraud, waste, and/or abuse in similar grant programs.

The Vander Weele Group^{LLC} - DLA Team will assess the internal risk assessment created by NJDPB and the design of controls established to reduce inherent risks and to identify any areas of concern or risks for compliance with Federal and State requirements.

D. Grant Disbursements Review

The Vander Weele Group^{LLC} - DLA Team understands the urgency of NJDPB's deadlines. Our Team proposes to conduct the Grants Disbursement Review Phase simultaneously with the Risk Assessment Review Phase. This approach enables us to implement what we learn from our risk assessment review in real time and apply that to our review of Grant disbursements of CRF funds.

It is our understanding that approximately \$146.2 million of funds were provided to the SHBP and SEHBP programs for use in the period March 1, 2020, through December 31, 2021, that meet the necessary criteria, including:

- Being necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
- Were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021.

Further, such funds must be expended by no later than December 31, 2021. In the event such funds were not expended by then, any balance remaining of the grant funding is to be remitted to the Treasurer for remittance to the United States Department of Treasury. Within the first few weeks of the Engagement award, the Vander Weele Group^{LLC} - DLA Team will conduct, at a minimum, the following steps described below for each of the CRF funding stages:

- Use a risk-based sampling approach that takes into consideration, at a minimum, the following types of approved SHBP and SEHBP document file patterns (as processed through NJEMgrants):
 - Large grant disbursements;
 - Grant disbursement amounts that seem to be duplicative in nature;
 - Total grant monies awarded to a particular need and/or service; and,
 - Other potential high-risk factors.
- Selected approved SHBP and SEHBP grant disbursements will be reviewed for, at a minimum:

- Program eligibility requirements, including but not limited to:
 - Incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
 - Not accounted for in the budget most recently approved as of March 27, 2020; and
 - Were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021.
- Proper disbursement of CRF funds, including:
 - Ensuring disbursement is sent to the appropriate bank account on the grant application; and,
 - The actual grant disbursement matches what was reported.
- Multiple grant disbursements for identical or similar services;
- Proper maintenance of, and adequate supporting documentation of records; and,
- Program policies and procedures.
- As part of such review of the grant disbursement data, and through use of professional skepticism, identify the following if such instances are noted:
 - Potential fraud;
 - Anomalies;
 - Patterns; and,
 - Discrepancies

The Grant Disbursement Reviews would be conducted with the intention of ensuring that Federal and state regulations, applicable SOPs and MOUs, minimum documentation requirements, and document retention policies are all referenced and/or in place. Specifically, as follows:

- Ensuring applicable sections of 2 CFR 200 and other Federal regulations are adequately and effectively covered in the current SOPs that govern CRF disbursements:
 - i. Ensuring that NJDPB has adequate SOPs and controls in place to ensure that CRF reimbursements are not duplicative in nature and that all minimum documentation requirements to support disbursements are met;
 - ii. Ensuring that NJDPB has a document retention policy that:
 - 1. Follows the guidelines set forth in existing SOPs;
 - 2. Complies with Federal and state governmental standards with respect to CRF fund requirements;

3. Is effectively administered, monitored, and periodically updated, when applicable.
- iii. Ensuring that stipulations presented in the NJDPB CRF Memorandum of Understanding (“MOU”) and applicable amendments, or other governing documents are adhered to.

E. Reporting

The Vander Weele Group^{LLC} - DLA Team understands the engagement’s demands in keeping up with the timetable prepared below. The Vander Weele Group^{LLC} - DLA Team will prepare quarterly reports, a risk assessment document, and additional reports, as requested, including the following, and deliver by the specified dates below:

Task	Deliverable	Due Date
Initial Meeting	Conduct an initial meeting with NJDPB representatives via Microsoft Teams.	Within 5 business days of the Engagement
Sampling and Monitoring Procedures	Develop sampling and monitoring procedures to identify compliance issues, potential fraud, waste, and abuse.	Within 5 business days of the initial meeting*
Ongoing Meetings	Conduct a weekly call via Microsoft Teams and provide a written summary of any actions taken or information needed related to the sampling and monitoring procedures 3 business days in advance of each call, as deemed necessary.	Once per week during Engagement
Risk Assessment Review	Review the internal risk assessment created by NJDPB as it relates to the grant disbursement process and specifically for the SHBP and SEHBP programs described above, which, at minimum, includes a review of NJDPBs internal risk assessment, program structure, internal controls, and program guidelines, and identifying any areas of concern.	Length of Engagement
Report of Prioritized Recomm.	Provide a report of prioritized recommendations and support updates to policies and procedures based on risk level of gaps identified.	February 28, 2022

<p>Draft Quarterly Integrity Monitor Reports*</p>	<p>a) Provide a memorandum explaining the specific services rendered during the quarter and any findings of waste, fraud, or abuse using the Quarterly Report template.</p> <p>b) If the Quarterly report contains any finding(s) of waste, fraud or abuse, the Using Agency has an opportunity to respond within 15 days after receipt.</p> <p>c) Verify that the process complies with all Federal, state, and local laws, regulations, and ordinances, and adheres to all grant/assistance program guidelines as they are applicable to the program; and</p> <p>d) Develop a workflow document for the process so that the process can be incorporated into the tracking system for reporting purposes.</p>	<p>December 30, 2021; March 31, 2022</p>
<p>Final Quarterly Reports*</p>	<p>Consistent with the Engagement Query, within 15 days after the issuance of the draft quarterly report, we will include any comments from the Using Agency to the State Treasurer, who shall 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.</p>	<p>January 15, 2022; April 15, 2022**</p>
<p>Additional reports requested by the Office of the State Comptroller (“OSC”)</p>	<p>Upon request, we will provide additional reports, such as:</p> <p>a) Reports that will assist OSC in evaluating whether there is waste, fraud, or abuse in COVID-19 Recovery Programs administered by the Using Agencies;</p> <p>b) Reports that share any corrective action plan(s) prepared by the Using Agencies to evaluate whether those corrective plan(s) have been successfully implemented; or</p> <p>c) Immediate reports of fraud, waste, abuse, and misuse of COVID-19 Recovery Funds directed to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer.</p>	<p>As Requested</p>

*Provided we obtain and review the necessary documentation required to create efficient and practical sampling and monitoring procedures to identify compliance issues, potential fraud, waste, and abuse.

** We understand that the Engagement is set to expire on March 31, 2022, and will work with the NJDPB to complete draft and final quarterly reports to meet these deadlines as required.

It should be noted that instances of fraud, waste, and abuse, although specified within the monthly and quarterly status reports, will be communicated immediately to the GDRO, OSC, the State Treasurer, and State Contract Manager, and the Accountability Officer. Based on our testing procedures laid out above, the Vander Weele Group^{LLC} - DLA Team will provide recommendations regarding:

- Areas that appear to deviate from Federal and state compliance regulations;
- Procedural and control-related updates that further support NJDPB's goal of administering CRF funds in a way that best combats fraud, waste, and abuse;
- Appropriate changes to the Risk Assessment and how best to respond.

IV. QUALITY CONTROL

In our experience with professional services firms, too little emphasis is given to quality control processes. Assumptions are made that professionals will perform well with minimal direction because they are knowledgeable and experienced. However, even the most experienced professionals have individual preferences for how processes unfold—and each can bring to their work a different opinion of such. Therefore, we believe that quality is derived not only from hiring experienced staff but from standardization of processes within the project to ensure consistent delivery of quality deliverables. For this reason, the Vander Weele Group^{LLC} Team breaks down each element of the required activities and lays out the required processes with template language for governing authorities, findings, recommendations, and corrective action plans. To ensure a common understanding of expectations, we then seek client approval prior to implementation.

Besides ensuring communication and enforcement of consistent standards of service delivery, the Vander Weele Group^{LLC} - DLA Team understands that not every experienced and knowledgeable individual has every skill set—ranging from knowledge of governing authorities to strong writing and Excel skills—required to deliver excellent work every time. Therefore, we employ a multi-disciplinary team with collective expertise not only in grants monitoring, but in the subject matter, formatting, design, data analytics, Microsoft Excel, and software skills. As time allows, we prefer to employ a peer review process to ensure colleagues agree that the evidence supports findings and to promote consistency. As stated, our Project Manager has prior experience in working with other New Jersey government agencies. All reports will be reviewed by the Project Manager before being submitted to NJDPB.

V. PROJECT COMMUNICATIONS

A. Reporting

As stated above, DLA will provide reports to NJDPB in accordance with the requirements as stated in the Engagement Query. These will cover at a minimum, progress toward each

of the identified milestones, status of grants disbursement reviews, and trends in significant findings. We will also make schedules, status reports, and draft and completed reports available to NJDPB through a password-protected website or electronic tool.

B. Status Meetings

DLA will meet virtually with NJDPB via Microsoft Teams or other approved tool for the kickoff meeting and, thereafter, participate in regular communication meetings with NJDPB every week—or on a frequency that NJDPB prefers—to discuss outstanding items, potential issues, upcoming testing, and the overall progress of the engagement.

C. Other Communications

As part of this engagement, we will:

- Follow up with questions regarding specific funding decisions and grant disbursement approvals as it relates to the distribution of funds;
- Facilitate the exchange of ideas with NJDPB to promote operational efficiency for future relief funding;
- Promote cooperation and communication among Integrity Monitors engaged by other grant disbursement programs (e.g., to guard against duplication of benefits);
- Simultaneously report any issues of fraud or criminal conduct immediately to the Accountability Officer, NJDPB Contract Manager, the Office of the State Comptroller, (“OSC”), the Governor’s Disaster Recovery Office (“GDRO”), and the State Treasurer.

VI. BUDGET

We propose a total cost of \$149,584.02. Our budget reflects an emphasis on planning, execution, and oversight to support the fieldwork and realistic time frames to allow for quality work. Although we request flexibility to move hours between tasks, the below provides underlying estimates to support our pricing. An overview of hours per category is as follows:

Phase I: Planning		Fieldwork		Reporting	
RFQ Title	Rate	Hours	Amount	Hours	Amount
Partner / Principal / Director (1)	\$ 237.50	4.00	\$ 950.00		
Partner / Principal / Director (2)	\$ 237.50	4.00	\$ 950.00		
Program Manager	\$ 229.81	4.00	\$ 919.24	1.00	\$ 229.81
Program Manager	\$ 229.81	4.00	\$ 919.24	1.00	\$ 229.81
Project Manager	\$ 170.00	4.00	\$ 680.00	8.00	\$ 1,360.00
Supervisory / Senior Consultant	\$ 211.06	4.00	\$ 844.24	4.00	\$ 844.24
Subject Matter Expert (1)	\$ 192.54	4.00	\$ 770.16	4.00	\$ 770.16
Subject Matter Expert (2)	\$ 192.54	4.00	\$ 770.16	4.00	\$ 770.16
Technical Analyst	\$ 135.00	4.00	\$ 540.00		
Phase Totals:		36.00	\$ 7,343.04	22.00	\$ 4,204.18

Phase II: Risk Assessment Review		Fieldwork		Reporting	
RFQ Title	Rate	Hours	Amount	Hours	Amount
Partner / Principal / Director (1)	\$ 237.50	1.00	\$ 237.50		
Partner / Principal / Director (2)	\$ 237.50	1.00	\$ 237.50		
Program Manager	\$ 229.81	2.00	\$ 459.62	1.00	\$ 229.81
Program Manager	\$ 229.81	2.00	\$ 459.62	1.00	\$ 229.81
Project Manager	\$ 170.00	28.00	\$ 4,760.00	12.00	\$ 2,040.00
Supervisory / Senior Consultant	\$ 211.06	12.00	\$ 2,532.72	6.00	\$ 1,266.36
Subject Matter Expert (1)	\$ 192.54	22.00	\$ 4,235.88	8.00	\$ 1,540.32
Subject Matter Expert (2)	\$ 192.54	22.00	\$ 4,235.88	8.00	\$ 1,540.32
Technical Analyst	\$ 135.00	22.00	\$ 2,970.00		
Phase Totals:		112.00	\$ 20,128.72	36.00	\$ 6,846.62

Phase III: Grant Disbursements Review		Fieldwork		Reporting	
RFQ Title	Rate	Hours	Amount	Hours	Amount
Partner / Principal / Director (1)	\$ 237.50	2.00	\$ 475.00		
Partner / Principal / Director (2)	\$ 237.50	2.00	\$ 475.00		
Program Manager	\$ 229.81	4.00	\$ 919.24	2.00	\$ 459.62
Program Manager	\$ 229.81	4.00	\$ 919.24	2.00	\$ 459.62
Project Manager	\$ 170.00	68.00	\$ 11,560.00	18.00	\$ 3,060.00
Supervisory / Senior Consultant	\$ 211.06	40.00	\$ 8,442.40	6.00	\$ 1,266.36
Subject Matter Expert (1)	\$ 192.54	115.00	\$ 22,142.10	10.00	\$ 1,925.40
Subject Matter Expert (2)	\$ 192.54	115.00	\$ 22,142.10	10.00	\$ 1,925.40
Technical Analyst	\$ 135.00	155.00	\$ 20,925.00		
Phase Totals:		505.00	\$ 88,000.08	48.00	\$ 9,096.40

Phase IV: Reporting		Fieldwork		Reporting	
RFQ Title	Rate	Hours	Amount	Hours	Amount
Partner / Principal / Director (1)	\$ 237.50			4.00	\$ 950.00
Partner / Principal / Director (2)	\$ 237.50			4.00	\$ 950.00
Program Manager	\$ 229.81			4.00	\$ 919.24
Program Manager	\$ 229.81			4.00	\$ 919.24
Project Manager	\$ 170.00			16.00	\$ 2,720.00
Supervisory / Senior Consultant	\$ 211.06			5.00	\$ 1,055.30
Subject Matter Expert (1)	\$ 192.54			15.00	\$ 2,888.10
Subject Matter Expert (2)	\$ 192.54			15.00	\$ 2,888.10
Technical Analyst	\$ 135.00			5.00	\$ 675.00
Phase Totals:		-	\$ -	72.00	\$ 13,964.98

Proposal Totals: 831.00 \$ 149,584.02

VII. STAFFING

A. Overview

The Vander Weele Group^{LLC} - DLA Team has assembled a group of highly qualified individuals with relevant experience to assist NJDPB in this important endeavor. Each member of our team has been carefully selected to create a balanced team capability and environment that provides experienced project management and leadership, a thorough understanding of the needs of NJDPB, and an understanding of all major components of the scope of work for this engagement query.

The proposed staff includes:

- **Maribeth Vander Weele** is President of the Vander Weele Group^{LLC}, a Chicago firm that specializes in grants oversight. Maribeth is a results-oriented professional known for her ability to drive strategic and tactical change in large organizations. She has overseen large scale grants oversight programs in 24 states. A former award-winning journalist for the *Chicago Sun-Times*, she authored *Reclaiming Our Schools, the Struggle for Chicago School Reform*, which became the roadmap for reform of the nation's third largest school system. A key member of the system's 1995 turnaround team, she spearheaded multiple integrity initiatives, among them revamping the Internal Audit division. In 1998, Chicago Mayor Richard Daley appointed Maribeth as Inspector General of Chicago Public Schools. Also in that year, she served as President of the Illinois Association of Inspectors General. In 2012, she was appointed as the outsourced Inspector General of the Public Building Commission of Chicago, which manages hundreds of millions of dollars of public construction projects. Also, that year, Cook County Board President Toni Preckwinkle appointed Maribeth to the Cook County Board of Ethics. Maribeth has been profiled in the *Wall Street Journal*, *Teacher Magazine*, and in the 1998 book, *Extraordinary Women Making a Difference*. Maribeth has lectured for institutions such as TIAA-CREF; APEC, a group of Fortune 500 Security Directors; the Association of Inspectors General, and the World Bank on data analytics, including the analytics of 65 million data points in the payroll of a major government institution.
- **Joseph DeLuca** has overseen multiple flagship integrity oversight and grants-related projects over a career that spans more than four decades. Mr. DeLuca knows and understands the working environment of government agencies as well as other state and local law enforcement agencies, prosecutors, and emergency service providers. Joseph DeLuca is the founding principal of DLA and a leading expert in the disaster recovery integrity monitoring profession. Mr. DeLuca has served as an integrity monitor on projects such as the World Trade Center 9/11 cleanup, Superstorm Sandy response and recovery in both New York and New Jersey, and other disasters. He has helped design statewide legislation mandating the use of integrity monitors for various jurisdictions and has designed monitoring and

oversight programs for public institutions across the country. In March 2020, in anticipation of the Federal pandemic recovery acts, DLA emerged as a thought leader on how local, county, and state governments can best prepare for the influx of Federal and state resources in response to the devastation caused by the pandemic. Mr. DeLuca is well-versed in and has presented on local, state, and Federal grant programs and the associated labyrinth of regulations for oversight and reporting. He is an expert in designing systems and internal controls to prevent and detect fraud, waste, and abuse through deployment of a multi-disciplinary approach utilizing accountants, lawyers, investigators, analysts, and subject matter experts. There will be no learning curve for this team.

- **Steven A. Pasichow** from DLA will serve as a Program Manager. He has served as the lead in DLA's engagements with Middlesex and Gloucester Counties pertaining to CRF funds. Steve is a Certified Inspector General and Certified Fraud Examiner with more than 40 years of investigative experience across a vast range of pressing issues such as corruption, fraud, conflicts of interest, cyber-crime, whistleblower retaliation, and police, employee, contractor, and vendor misconduct. He is a veteran leader of major public institutions whose excellence in leading complex projects and delivering top-notch results has earned him widespread recognition and various awards for outstanding performance over the course of his distinguished career. Steve retired as the Deputy Inspector General and Director of Investigations at The Port Authority of New York and New Jersey ("PANYNJ") after more than fifteen years with the office. Steve also led the PANYNJ's Fraud Prevention Program for major capital construction projects such as the World Trade Center Redevelopment Program, New Goethals Bridge, Bayonne Bridge Navigational Clearance Program, LaGuardia Airport Central Terminal Building Redevelopment Program, Lincoln Tunnel Access Program, and Hurricane Sandy Recovery Projects. He previously served for more than 26 years with the New York City Department of Investigation as an Assistant Commissioner and Inspector General of numerous city agencies, including managing the Integrity Monitors monitoring the Ground Zero cleanup following the September 11th terrorist attacks.
- **Deb Wells** is the Vander Weele Group^{LLC}'s Program Officer and also provides subject matter expertise on Federal regulations. She has served as the Director of Grants for schools serving two major charter school organizations and has experience in grant management and grant monitoring for multi-state programs. For 36 years she worked with the Federal government as the Senior Director of Financial Workforce Management for the Department of Defense. She has experience in fiscal management and the planning, programming, budgeting and execution of programmatic, special project and grant funds; as well as experience in Human Capital, Acquisition, Policy development and implementation, and Program Management. She led efforts in the design of the Base Realignment and Closure cost analysis model; the consolidation and oversight of the DoD FM Education and Training contracts (\$586M per fiscal

year); the design, construction and implementation of the DoD FM Institute in Southbridge, MA; the consolidation of all DoD finance and accounting operations; and the establishment of the strategic human capital initiatives in FM. She was also instrumental in the drafting and receipt of new Congressional legislation in the Fiscal Year 2012 *National Defense Authorization Act* which mandated the DoD Financial Management Certification Program to strengthen the public sector's confidence in the Department's overall fiscal management. She is fully proficient in the application of the CARES, CSSRA and ARPA programs.

- **Kevin Mullins** is a Project Manager and the Head of Forensic Accounting at DLA. He is an accounting professional specializing in financial and forensic investigations. He is a Certified Fraud Examiner with nearly 20 years of multidisciplinary experience in the accounting industry, specifically in the areas of forensic accounting and auditing. He has led various project teams of all sizes, executing audit plans designed to detect not only fraud and noncompliance, but also to identify cost recoveries and areas for improvements in internal controls. With Kevin as Project Manager, there will be no learning curve when it comes to the policies and procedures and key people in place for administering CRF funds. He is familiar with the tight deadlines, forms, and reporting structure, and will be an invaluable member of the team.
- **Michael Dundas** is a Forensic Audit Subject Matter Expert with DLA contributing almost two decades of experience in the public sector within audit divisions of the Port Authority of New York and New Jersey to the project team. He ensures compliance policy objectives are met through the creation of achievable and practical procedures and that all reviews are performed efficiently and effectively, and in a collaborative fashion.
- **Matthew Gavin** is a Senior Consultant with DLA who has collaborated with clients ranging from Fortune 500 companies undertaking large-scale construction and redesign projects to state-run governmental agencies responsible for planning, designing, and public works projects. He has served as the Senior Forensic Accountant in DLA's engagements with Middlesex, for example, pertaining to CRF funds. Matt excels at bringing a detailed eye to client- and industry-specific needs throughout his work leading audits, reviews, and research, and develops business and process improvement recommendations suited to both client and industry needs.
- **Salvatore Ubaldini** is a Senior Forensic Accountant in the DLA team and is a licensed Certified Public Accountant and Certified Fraud Examiner who brings more than 8 years of experience in public accounting, auditing, and forensic accounting with a focus on financial and forensic investigations. Salvatore has a strong foundation in grant disbursement audits, as he has previously worked with various government agencies throughout New Jersey regarding their review of COVID-19 related grant relief funds.

Our knowledge, skills, abilities, and competencies will reduce transition and performance risks for this Engagement Query initiative. Our organizational structure allocates the right resources and the right communication channels needed to ensure quality performance and responsiveness throughout the period of performance.

The Vander Weele Group^{LLC} Chief Executive Officer (“CEO”) and DLA founding principal will oversee this contract. This reinforces executive engagement with the project team, enabling quick allocation of corporate resources.

Our Project Manager, Kevin Mullins, will provide weekly status reports to executive management detailing the status of deliverables, schedule, quality metrics, staffing requirements, and any issues or corrective actions.

The remaining project team will consist of one Subject Matter Expert (forensic accounting), two of our current Senior Consultants (forensic accounting), and a technical analyst. Each member of the project team will have a clearly defined set of responsibilities. This creates an environment of clear roles and job satisfaction, which results in better performance and higher client satisfaction. When people know what they are supposed to do and understand their roles, they are more empowered to be innovative and perform exceptionally.

VIII. PAST PERFORMANCE

DLA Clients

A. Middlesex County, New Jersey COVID-19 Stimulus Funds Application Monitoring (Ongoing)

Middlesex County (“Middlesex”) received CARES Act funds in the amount of \$143,966,956.60 from the United States Treasury (the “Stimulus Funds”), to be used to reimburse the County and the municipalities and agencies within the County (the “Municipalities”) due to economic damage caused to them by the Coronavirus. The Stimulus Funds were also to be used for the benefit of those businesses that have been impacted by COVID-19.

Middlesex County engaged the services of DLA to assist the County in its development, implementation, management, and oversight of the establishment of three economic relief programs used to distribute Stimulus Funds to County Municipalities and small businesses in need of financial assistance. These programs were developed and implemented to distribute the Stimulus Funds quickly and effectively to those in immediate need.

The first program, the Municipal Reimbursement Program for County Municipalities, reimbursed County Municipalities for COVID-19 related costs including, but not limited to, vendor expenses, salary and fringe expenses, and necessary improvement projects. DLA’s services for this program included:

- Providing advice and assistance regarding the interpretation of the constantly changing and updating U.S. Treasury Department's guidance on the CARES Act and its application to various situations and applications;
- Performing audits of CARES Act Reimbursement applications submitted by County Municipalities to:
 - a) Identify any weaknesses in the application process that might create an opportunity for the approval of ineligible reimbursements or those that might contain fraudulent expenses; and
 - b) Provide additional validation and vetting for expenses and to ensure there is adequate justification and documentation to support the use of CRF.
- Recommending to the County any revisions to the application review process.
- Performing a review of individual applications, on an as-needed basis, to provide additional validation and vetting for expenses.

Additionally, DLA was requested to assist the County in establishing its own CARES Act Small Business Emergency Assistance Grant Program ("SBEA Grant Program"). As a result, the County established the Small Business Relief Grant Program ("SBRG") which provided assistance to small businesses within the County that fall within the County's imposed eligibility restrictions, including but not limited to a net income limit of \$1M, a limit of fifty active employees, and a record of negative impact caused by COVID-19, and Small Business Grant Program ("SBGP") for County businesses with 10 or fewer employees. The SBGP was funded by Community Development Block Grant ("CDBG") funds. DLA's services for these programs included;

- Developing an understanding of the requirements surrounding the SBEA Grant Program established by the New Jersey Economic Development Agency ("NJEDA") and which of the NJEDA requirements were implemented on top of any underlying Federal requirements;
- Advising the County on choosing 'best practice' requirements from the CARES Act and/or NJEDA program to most adequately and efficiently accomplish the County's goals in assisting County businesses with financial assistance;
- Performing a sample review of the SBEA Grant Program applications submitted to the County to identify any weaknesses in the application review process that might create an opportunity for the approval of ineligible grants or those that might contain fraudulent information;
- Recommending to the County any revisions to the application review process; and
- Conducting due diligence on SBRG applicants and its owner(s) seeking any negative information on them that might impact the approval of the application.
- Performing reviews of individual applications, on an as-needed basis, to provide additional validation and vetting for expenses.

DLA's services, aside from those specified above, ensured that there were adequate controls instituted for the programs and that there was adequate documentation and transparency and other justification for the expenditure of the relief funds, to prevent fraud, waste, and abuse and to protect against disallowances or claw backs by the Federal and/or state governments.

Project Description: ERAP

As a result of the *Consolidated Appropriations Act* of 2021 ("CARES Act II), enacted on January 3, 2021, to provide further assistance to those impacted by COVID-19, one component, the Emergency Rental Assistance program, made available \$25 billion to assist households that are unable to pay rent and utilities due to the COVID-19 Pandemic. Middlesex County was one of the eligible counties to receive funds directly from U.S. Treasury receiving roughly \$25M to provide assistance to eligible households through existing or newly created rental assistance programs.

The County engaged the services of DLA to assist the County in its development, implementation, management, and oversight of their Emergency Rental Assistance Program to assist those in urgent need in maximizing the opportunity for relief. In establishing and implementing the program, DLA ensured that there were adequate controls instituted for the program, as well as adequate documentation, transparency, and other justifications for the expenditure of the relief funds to prevent fraud waste and abuse, and to protect against disallowances or claw backs by the Federal and/or state governments.

Throughout the process of ERAP, DLA's services have included:

- Providing advice on the interpretation of the U. S. Treasury Department's guidance on the Rental Program and its application to various situations and applications.
- Assisting with the design of the controls, procedures, and thresholds governing the County's Rental Program, including: the design of the eligibility criteria, application form, listing of documents that should be required to be submitted with an application, the agreement and certification that renters and landlords will be required to execute as part of the application process, etc.
 - This assistance would include the development of an on-line application, review, approval, and auditable process within a public accessible portal in OpenGov.
- Performing the necessary, and adequate, due diligence reviews of applicants (including renters and landlords) to minimize opportunities for fraud, waste, and abuse.
 - This includes taking the appropriate steps to ensure there are no duplication of benefits by the renters and/or landlords, by accessing other

available data on what relief funds were provided to the renters and/or landlords.

- Performing audits, based both on a random sample and on an as-needed basis, to provide additional validation and vetting for expenses, to ensure adequate justification and documentation to support the use of Relief Funds, and to identify any weaknesses in the application review process that might create an opportunity for the approval of ineligible expenses or those based on fraudulent information.
- Assisting in the full implementation of the Rental Program to ensure a prompt and expedited response from County Government.
- Performing any other professional services to the County as requested to assist with their implementation, management, and oversight of the Rental Program.

Project Description: ARPA

The *American Rescue Plan Act* of 2021 (“ARP”), which was signed into law on March 11, 2021, provides approximately \$1.9 trillion in spending to address the continued impact of COVID-19. The ARP is a follow up to the *Coronavirus Aid, Relief, and Economic Security Act* (the “CARES Act”), which became law in late March 2020, and that part of the *Consolidated Appropriations Act* of 2021 (the Consolidated Appropriations Act) devoted to COVID-19 relief, which was adopted in late December 2020.

The County also received \$160,258,621 in ARP State and Local Coronavirus Fiscal Recovery Funds and is in the process of devising plans and programs on how best to utilize these ARP funds. In the interests of preventing and detecting fraud, waste, and abuse involving any of the Stimulus Funds received by the County, and that the County disbursed to the Municipalities and businesses, the County retained the services of DLA to provide guidance and to assist the County in its establishment of the program.

DLA’s goal, in addition to preventing fraud, waste, and abuse and protecting against disallowances or claw backs by the Federal and/or state governments, is to ensure the program effectively implements adequate controls and procedures, collects, and stores adequate and sufficient documentation, and provides reasonable and transparent justifications for disbursed relief funds.

DLA has begun to assist County officials in the design and oversight of new and needed programs with ARP funds and to protect the County and its officials financially and reputationally consistent with all Federal, State and Local guidelines by providing the following services:

- Providing advice on the interpretation of the U.S. Treasury Department’s guidance on the American Rescue Plan (ARP) and its application to various programs, eligible uses of the ARP funds, and other situations, as they may arise.
- Performing random audits of ARP expenditures submitted to the County by sub-grantees and/or other third parties, or by the County to the U.S. Treasury, to

provide additional validation and vetting for expenses and to ensure there is adequate justification and documentation to support the use of ARP funds.

- Providing the County any other assistance or services they request pertaining to the ARP.

B. Gloucester County, New Jersey CARES Act Oversight

DLA just completed its first contract, (and was recently notified that it is being awarded a new contract for oversight of American Rescue Plan Act funds) providing professional services including background investigation services to Gloucester County, New Jersey as it relates to the expenditure of CDBG (Community Development Block Grant) funding related to the Coronavirus response.

Using the \$1 million-dollar CDBG-CV funding, Gloucester County created the Microenterprise Business Assistance Program to retain jobs and stabilize local businesses. The grant awards up to \$10,000 to eligible for-profit businesses. Eligible businesses apply through an online portal called Neighborly made available through the County's website.

Using the Neighborly Portal, the county and DLA worked together to tailor an application process to ensure eligible applicants meet the CDBG National Objective without engaging in fraud, waste, or abuse of the funds provided.

DLA provided advisory and oversight services including the design of due diligence protocols as well as performance of due diligence and audits, to ensure compliance with Federal regulations and guidance issued in the expenditure of these funds similar to the work being performed for Middlesex County as described above.

Specifically for Gloucester County, DLA's due diligence reviews were performed to verify the information provided by the applicant and determine if the applicant has any outstanding liens or judgements that would hinder the business from re-opening or remaining open, any duplication of benefits with other funding, state or Federal disbarment and any adverse media related to the business or owner.

Through our oversight DLA has exposed businesses that were deemed ineligible and uncovered details that the applicants failed to report. As a result, DLA prevented the county from violating terms of the grant and allowed them to confidently disburse the funds to eligible for-profit businesses registered and located within the boundaries of Gloucester County.

C. Cities for Financial Empowerment Fund

DLA was engaged by the Cities for Financial Empowerment ("CFE") Fund in August 2020 to perform a thorough review and analysis of the CARES Act to determine if language exists that might support local and state governments using CARES Act money for financial empowerment initiatives, including, but not limited to, one-on-one financial counseling

and banking access programs for low- and moderate-income individuals impacted by COVID-19. Additionally, DLA performed a thorough review and analysis of any documentation released by the Federal government that provides clarification and guidance on the permissible use of CARES Act money. As a result of this research, we provided a guide summarizing the CARES Act and related documents highlighting language that supports the use of CARES funding for financial empowerment initiatives, specifically offering details on the direction and tactics CFE Fund grantees can use in their efforts to secure CARES funding. Finally, we have presented the findings to CFE Fund staff and will also present to grantees, upon request, through virtual learning community events.

D. Bloomberg Philanthropies

Since the onset of the Coronavirus Pandemic and subsequent stay at home orders, DLA has teamed with Bloomberg Philanthropies to provide advisory services to the Conference of Mayors. In early April, DLA presented at the online seminar entitled “COVID-19 Local Response Initiative: City Fiscal Tracking and Federal Reimbursement”. DLA worked alongside Rose Gill, Principal at Bloomberg, to outline critical steps to take and available resources and service offerings for governments in crisis response. The Bloomberg program has highlighted established best practices and provided to city leaders tutorials on how to apply for and receive aid, and how to monitor expenses to ensure proper accounting. These new supports are delivered through a partnership between Bloomberg Philanthropies and the United States Conference of Mayors and is part of the Bloomberg Philanthropies COVID-19 Local Response Initiative. DLA is part of a team of companies tapped by Bloomberg Philanthropies to generate a robust set of support services and resources that will help local leaders combat the Coronavirus and protect the social and economic well-being of cities.

E. A Civic and Social Organization

DLA continues to provide compliance related consulting services to a civic and social organization (“C&SO”) (whose name cannot be disclosed) that specializes in engaging and distributing pertinent information to hard-to-reach communities. The C&SO, which has been contracted by several municipal groups, created a COVID-19 outreach program using a hybrid of both in-person and remote sources to connect with hard-to-reach residents through the use of door knocking and mobile outreach strategies to distribute knowledge and educational tools of, as well as advertise the availability of, COVID-19 vaccinations to the communities in which they are contracted. Compliance and consulting services provided by DLA included:

- Conducting an initial risk assessment and review internal controls, policies, and procedures;
- Advising and training, on integrity, compliance, ethics, best practices and applicable federal guidelines;

- Review existing and amend and improve Code of Conduct, as well as other internal compliance documentation as seen fit;
- Develop a sampling methodology and perform audit testing procedures to ensure control compliance;

Vander Weele Group^{LLC} Clients

F. Illinois State Board of Education, Division of Federal and State Monitoring

Note: This refers to two contracts and separate projects, monitoring Chicago Public Schools and nine other large districts in Illinois.

Reference: [REDACTED]

Project Timeframe: 2018 - present

Project Dollar Amount: Current contracts: \$2,556,434; Historical: \$481,577

Location: Chicago and throughout Illinois

Project Descriptions: This engagement, which currently involves monitoring nearly \$1 billion in CARES ACT and related grants funding for Chicago Public Schools, began on May 7, 2018, when the Illinois State Board of Education (ISBE) engaged the Vander Weele Group^{LLC} to create and execute a risk-based program to monitor the expenditure of Federal grants distributed by ISBE to Chicago Public Schools District 299. Over two years, during FY18 and FY19, our team monitored \$62.2 million in grants expended at Chicago Public Schools for elementary 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 identified schools to be monitored. We monitored 33 district-operated schools and 12 charter schools funded through Chicago Public Schools (CPS). In the first year, our firm identified 74 findings of non-compliance resulting in \$245,366 in questioned costs. This year, our team is conducting 60 fiscal reviews of schools and the Central Office. Our team created fiscal monitoring tools to gauge compliance with grant requirements, including but not limited to *2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), the CARES

"The Group provided the experience, expertise, and staffing resources necessary to complete the challenging engagement... Overall, I was impressed by the thorough work performed by the Group, and I was pleased with the collaborative partnership the Group formed with myself and my staff during the engagement."

Matthew Ulmer, Director
Federal and State Monitoring
Illinois State Board of Education

Act, and multiple education-related statutes. Examples of testing include gauging the allowability of costs, Time and Effort, adherence to budgets, appropriateness of parental involvement expenditures, timeliness of spending, coding of expenditures, and effectiveness of internal controls. We also conducted program existence testing, reconciliations of accounts, and district reporting requirements. In 2020, the State awarded our firm an additional contract to monitor nine of the state's other large districts.

G. Bureau of Early Intervention, Illinois Department of Human Services

Reference: [REDACTED]

Project Timeframe: 2015 - present

Project Dollar Amount: Current contract: \$7,673,600; Historical: \$5,282,324

Location: Throughout Illinois

Project Description: Annually since 2015, the Vander Weele Group^{uc} has monitored services provided to more than 19,000 children and families of children under age 3 with disabilities or developmental delays. Each year, our team monitors 25 Child and Family Connections Offices (CFCs), conducting both general and focused verification reviews, and individual therapy Providers/Payees in 16 individual categories of service. On behalf of the Illinois Department of Human Services, the Vander Weele Group^{uc} monitored nearly \$140 million in funds over a five-year period provided to more than 1,200 payees and the 25 CFCs.

"The team has become a true partner within the Illinois Early Intervention network by delivering more than monitoring services. It also has made a significant contribution to the development of the Illinois State Systemic Plan . . . I heartily recommend the Vander Weele Group as a competent, caring, and professional organization who is proven and well-versed in the complexities of compliance monitoring."

**- Ann Freiburg, Chief
Bureau of Early Intervention
Illinois Department of Human Services**

Our Monitors test compliance with grant laws, regulations, policies, and high-quality service delivery standards. Our unique and specific testing tools are designed to ensure adherence to state and Federal regulations. Our Monitors evaluate child file documentation and Individual Family Service Plans for families in early childhood settings. Upon completion of each review, Vander Weele Group^{uc} Monitors facilitate exit meetings with each grantee program team and review the results directly.

Our team provides guided technical assistance so that identified concerns are mitigated and addressed. In addition to exit reports, our team provides resources and require Early

Intervention trainings when findings of non-compliance are identified. We conduct surveys to gauge family satisfaction. Our team has worked with the Illinois Department of Human Services in building better measures of family engagement and has assisted the program with improving reportable data through the State Systemic Improvement Plan. This assistance includes evaluating the fidelity of data collected, revising Early Intervention policies and procedures, and providing on-going technical assistance with the implementation of the revised meeting facilitation and family support policy and procedure.

H. Bureau of Early Childhood Education, Illinois State Board of Education

Client Contact: [REDACTED]

Project Timeframe: 2020 - present

Project Dollar Amount: \$6,886,343

Location: Throughout Illinois

Project Description: In a five-year engagement, the Vander Weele Group^{LLC} has been engaged to monitor Early Childhood programs funded through the State of Illinois' Prevention Initiative program. In FY21, our team monitored 96 programs representing a total funding of \$49,874,896. Program models include BabyTalk, Early Head Start, Nurse Family Partnership, Parents as Teachers, and Healthy Families Illinois. Grantees include Regional Offices of Education, Public School Districts, Charter Schools, Area Vocational Centers and other public or private entities experienced in delivering services to young children and their families. Our team is engaged to use three monitoring tools: the Prevention Initiative Compliance Checklist, the Home Visit Rating Scales, and the Infant / Toddler Rating Scale.

I. Bureau of Indian Education, U.S. Department of the Interior

Reference: Clients retired, but a Federal reference (CPARS) is attached.

Project Timeframe: 2005 – 2016

Project Dollar Amount: All contracts: \$3,916,941

Location: 23 States across the US

Project Description: In September 2011, the Vander Weele Group^{llc} was engaged by the Bureau of Indian Education (BIE) to monitor 183 schools in 23 states for compliance with the *No Child Left Behind Act* (NCLB) and the *Individuals with Disabilities Education Act* (IDEA). At the beginning of the monitoring engagement, we created a school self-assessment tool, a monitoring tool, a standardized report format, and other program materials. We completed the first year's 38 compliance reviews in a two-month period. We hired Lead Monitors who previously led or taught in K-12 institutions to spearhead the compliance monitoring site visits. They were supported by secondary Monitors with critical technological and writing skills. During site visits, Monitors reviewed further documentation, conducted interviews with 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 of parents, teachers, paraprofessionals and students to gain a more complete sense of not only schools' compliance with NCLB, but operations that helped or hindered their ability to provide quality education to children. By the end of the engagement, we completed 142 site visits and multiple desk monitoring reviews. After Monitors returned from each school visit, they completed a complex 20- to 40-page report. Each report thoroughly detailed a school's compliance with NCLB and also contained narratives explaining the school's strengths and weaknesses, which ultimately influenced a school's ability to comply with the law. The reports detailed outcomes of classroom observations, provided important insights on the causes of non-compliance, and identified endemic problems at BIE schools, which helped the agency be a better partner to the schools under its jurisdiction.

"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

In more than a decade of service to the BIE, our firm developed more than 50 manuals, training materials, reports, template forms, sample policies and procedures, and other materials to provide schools with technical assistance. We developed more than 100 pages of training on conducting fiscal and educational reviews of schools. We also designed monitoring tools and related materials for fiscal, Special Education, and other reviews.

J. Public Building Commission for Chicago

Reference: [REDACTED]

Project Timeframe: 2012 - 2014

Project Dollar Amount: \$650,000

Location:

Public Building Commission

50 W Washington St, Chicago, IL 60602

Project Description: In 2012, the Public Building Commission of Chicago, an agency that manages hundreds of millions of dollars of construction on behalf of Chicago city and county agencies, selected the Vander Weele Group^{llc} to be its outside Inspector General. As a result, the Vander Weele Group^{llc} conducted investigations into allegations such as MBE/WBE fraud within public works construction contracts; performed internal process evaluation and made recommendations for operational improvements. This work resulted in substantial actual recoveries, the identification of millions of dollars more of potential recoveries, and an overhaul of the PBC contract compliance systems and approach. Our work also resulted in the unsubstantiating of multiple allegations, providing the organization with confirmation that correct processes had been followed.

As part of its work, the Vander Weele Group^{llc} authored a study on detecting, investigating, and documenting small business fraud and evaluated dozens of small businesses for indicators of pass-through fraud or non-compliance with the “commercially useful” function requirement. As part of its work, the Vander Weele Group^{llc} performed open source research; conducted complainant and target interviews; analyzed commercial agreements; analyzed and prepared as evidence thousands of financial records; reviewed electronic evidence such as email communications, and memorialized formal investigation findings in extensive reports with appendices. Deliverables included more than a thousand pages of reports, PowerPoint presentations on findings, studies on small business utilization, research, analyses and recommendations on a new debarment policy and on an existing policy governing small business participation.

A key aspect of this engagement was to evaluate systems, practices and procedures of the Commission to determine their efficacy in preventing incidents of waste, fraud and mismanagement and recommend to the Board potential modifications to promote efficiency and prevent subsequent incidents of waste, fraud, or mismanagement.

K. Illinois Racing Board Foundation

Since 2018, the Vander Weele Group^{llc} has supported the Illinois Racing Board Foundation (IRBF) to develop a grants monitoring and technical assistance program. The IRBF 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 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.

L. Navistar International

The Vander Weele Group^{LLC} provided nearly 200 high-level, confidential investigative projects for Navistar, Inc., a Fortune 500 manufacturer with approximately 15,000 employees. Projects include forensic data analyses of approximately \$40 million in credit card expenditures. The Vander Weele Group^{LLC} identified 145 suspect users, some of whom were criminally charged. After two years of analyses, this project resulted in savings to the corporation of \$16.3 million a year. Matters involved allegations of insider trading, kickbacks, Foreign Corrupt Practices Act violations, unauthorized diversion of scrap, conflicts of interests, procurement fraud, accounting fraud, self-dealing, and more.

M. North Dakota Department of Public Instruction

The Vander Weele Group^{LLC} was recently engaged by the North Dakota Department of Public Instruction to provide training on the three funding streams of the Elementary and Secondary School Emergency Relief Fund.