

Letter of Engagement

February 23, 2022

Successful Bidder:

On behalf of the Department of Community Affairs – Disaster Recovery Mitigation, 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 January 10, 2022 and Vander Weele Group’s proposal dated February 7, 2022.

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 \$189,348.06

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 Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs

Department of Community Affairs, Division of Disaster Recovery and Mitigation
Categories 1 and 2

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 Department of Community Affairs.

The purpose of this Engagement Query is to seek services under Categories 1 and 2 to assist the Department of Community Affairs, Division of Disaster Recovery and Mitigation (“DRM”) in developing a subrecipient monitoring strategy to oversee the expenditure of State Fiscal Recovery Funds through the American Rescue Plan Act.

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

A. Background

On March 11, 2021, President Biden signed into law the American Rescue Plan Act (“ARPA”), which appropriated \$6.4 billion in State Fiscal Recovery Funds (“SFRF”) to the State of New Jersey. The disbursement of those funds is ongoing. The New Jersey State Legislature has directly appropriated SFRF funds to 31 programs.¹ Through the Fiscal Year 2022 Appropriations Act, L. 2021, c.133, the Legislature also provided \$200 million to be allocated to pandemic-related programs as determined by the Executive Director of the Governor’s Disaster Recovery Office, subject to the approval of the Director of the Division of Budget and Account. Through the \$200 million allocation, the State has allocated funds to eight programs to date. Lastly, the Legislature also provided that certain allocations could be made with approval of the Joint Budget and Oversight Committee. To date, the JBOC has approved 13 programs. Approximately half of the \$6.4 billion has been allocated thus far, resulting in 36 subrecipients who include multiple state and local agencies, non-profits and organizations. This number will continue to grow as funding continues to be allocated.

Pursuant to the Fiscal Year 2022 Appropriations Act, L. 2021, c.133, the Department of Community Affairs, Division of Disaster Recovery and Mitigation has been tasked with overseeing the entire portfolio of SFRF funds as the State-designated Grants Manager. See Memorandum of Understanding between the Treasurer of the State of New Jersey and the New Jersey Department of Community Affairs for American Rescue Plan Act-Coronavirus State Fiscal Recovery Funds Grant Management at Attachment 2. As part of this responsibility, DRM is tasked with oversight and monitoring of subrecipients. DRM seeks guidance to develop a method and strategy by which DRM may monitor these subrecipients, which the Integrity Monitor shall then condense into a Subrecipient Monitoring Plan.

¹ Fiscal Year 2022 Appropriations Act, L. 2021, c.133; P.L. 2021, c.144; P.L. 2021, c.200; P.L. 2021, c.188; P.L. 2021, c.109; and P.L. 2021, c. 173.

II. SCOPE OF WORK (SOW) REQUIREMENTS

A. Project Description

DRM is responsible for monitoring subrecipients who have received SFRF funds. See List of SFRF Programs and Subrecipients at Attachment 3. DRM seeks technical guidance and expertise from the Integrity Monitor to develop a subrecipient monitoring strategy. The Integrity Monitor will not be monitoring subrecipients, nor DRM itself, but instead helping develop a method by which DRM may monitor subrecipients. The Integrity Monitor will then submit a Subrecipient Monitoring Plan which DRM should be able to use to carry out its responsibility to monitor subrecipients in accordance with State and Federal requirements.

1. General Tasks

For this Engagement, the Tasks will generally include the following:

- a. Create a Subrecipient Monitoring Plan that DRM can use to ensure subrecipients comply with the ARPA and implementing regulations and provide assistance to subrecipients in identifying metrics for success, including:
 1. Develop processes and procedures for quality assurance reviews and assessments associated with the payments process that will allow DRM to ensure that subrecipients are in compliance with Federal and State regulations;
 2. Develop a method for DRM to conduct a risk analysis and identification of options for risk management for the Federal and State grant payment process; and
 3. Help DRM establish a reliable system by which DRM may track and monitor duplications of benefits.

2. Category 1 – Program and Process Management Auditing

- a. The Contractor shall provide all the following services: Develop a Subrecipient Monitoring Plan, which at minimum, establishes the below guidelines and procedures to be implemented by DRM in furtherance of its oversight of subrecipients of SFRF funds as the State-designated Grants Manager:
 1. Initial and ongoing risk assessments;
 2. Evaluation of project performance;
 3. Evaluation of internal controls associated with DRM's financial management, cash management, acquisition management, property management, and records management capabilities;
 4. Validation of compliance with sub-grant award and general terms and special conditions;
 5. Review of 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;

6. Interviews of subrecipient staff to determine whether program objectives are being met in an efficient, effective, and economical manner;
 7. Review of 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; and
 8. Ensuring that DRM or subrecipient is retaining appropriate documentation, based on federal and state regulations and guidance, to support fund disbursement.
3. Category 2 – Financial Auditing and Grant Management
- a. Provide and/or identify training for DRM staff in the areas of detection and prevention of fraud, waste and abuse; and
 1. The Integrity Monitor shall provide training virtually within 120 days of the start of the Engagement.
 2. The Integrity Monitor shall provide PowerPoint slides or any other accompanying written materials for future reference and use by DCA.
 - b. Ensure the Subrecipient Monitoring Plan complies with all applicable Federal and State accounting and financial reporting requirements.
 1. The Integrity Monitor shall submit the Subrecipient Monitoring Plan to DRM within six (6) months of the date of the Engagement Letter.

B. Specific Performance Milestones/Timelines/Standards/Deliverables

DRM and the Integrity Monitor will participate in a kick-off meeting within five days of the date of the Engagement Letter.

All deliverables must be completed by February 7, 2023.

The Contractor shall provide the following to DRM:

1. Submit monthly reports to DRM, which shall be due on the 5th day of each month, for the preceding months' activities, memorializing the guidance provided and the progress toward establishing the Division's Subrecipient Monitoring Plan;
2. Provide virtual training to DRM staff in the areas of detection and prevention of fraud, waste, and abuse within 120 days of the date of the Engagement Letter. Provide associated written materials at the conclusion of the training.
3. Within six (6) months of the date of the Engagement Letter, submit to DRM a Subrecipient Monitoring Plan memorializing the guidance and training provided.

C. Reporting Requirements

1. Quarterly Integrity Monitor Reports

- a. Pursuant to E.O. 166, the Integrity Monitor shall submit a draft quarterly report to DRM on the last day of every calendar quarter detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse. If the Integrity Monitor report contains findings of waste, fraud or abuse, DRM has an opportunity to respond within 15 days after receipt. See Integrity Monitor Report Template at Attachment 4.
- b. Fifteen business days after each quarter-end, the Integrity Monitor shall deliver its final quarterly report, including any comments from DRM, 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, 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 **February 7, 2022**. 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: Elizabeth Mackay, Division of Disaster Recovery and Mitigation, Department of Community Affairs, [REDACTED].

V. Duration of the Engagement:

The Engagement will commence upon the issuance of a Letter of Engagement and expire on **February 7, 2023**. At the option of DRM, 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 DRM or imposition of such other remedy as DRM deems appropriate in accordance with Section 9.0 of the RFQ.

VII. LIQUIDATED DAMAGES

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

DRM has the sole discretion to determine whether liquidated damages should be assessed.

Assessment of liquidated damages shall be in addition to, and not in lieu of, such other remedies as may be available to DRM and the State of New Jersey. Except and to the extent expressly provided herein, DRM shall be entitled to recover liquidated damages under each section applicable to any given incident.

The following table defines DRM's performance standards for the Integrity Monitor's scope of work:

Reference	Standard	Liquidated Damages
Section II(C)(1)(a)	Pursuant to E.O. 166, the Integrity Monitor shall submit a draft quarterly report to the DRM on the last day of every calendar quarter detailing the specific services rendered during the quarter. If the Integrity Monitor report contains findings of waste, fraud or abuse, DRM has an opportunity to respond within 15 days after receipt.	\$250 per day for each day a draft quarterly report is delayed.
Section II(C)(1)(b)	Fifteen business days after each quarter-end, the Integrity Monitor shall deliver its final quarterly report, including any comments from DRM, 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.	\$250 per day for each day a final quarterly report is delayed.

VIII. Questions regarding this Engagement Query :

Any questions related to the Scope of Work must be submitted electronically by 3:00 p.m. on **January 24, 2022**. They must be submitted via email to Agency Contract Manager, Elizabeth Mackay, [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

X. Conflicts of Interest

The Contractor shall identify any potential conflicts of interest that would prevent it from accepting this Engagement. The Contractor engaged pursuant to this Engagement Query may not also be engaged as a Category 3 Integrity Monitor for the programs that will be included or grant management services under this Engagement.

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: Memorandum of Understanding Between Treasury and DCA for the American Rescue Plan Act – Coronavirus State Fiscal Recovery Fund Grants Management
- Attachment 3: List of SFRF Programs and Subrecipients
- Attachment 4: Integrity Monitor Report Template – Categories 1 and 2

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-

cipant. 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

**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE TREASURER OF THE STATE OF NEW JERSEY
AND
THE NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS
FOR
AMERICAN RESCUE PLAN ACT – CORONAVIRUS STATE FISCAL RECOVERY
FUND GRANTS MANAGEMENT**

This **MEMORANDUM OF UNDERSTANDING** (“MOU”) is made by and between the Treasurer (“Treasurer”) of the State of New Jersey (the “State”) and the New Jersey Department of Community Affairs (“DCA”), an instrumentality of the State, to administer approved project funds in accordance with memorandums of understanding (collectively, the “Agency MOUs”) between DCA and various State departments, agencies and independent authorities (collectively, the “State Entities”) for the disbursement of monies from the American Rescue Plan Act – Coronavirus State Fiscal Recovery Fund (“CSFRF Fund”). DCA and the Treasurer may sometimes hereinafter be collectively referred to as the “Parties” and individually as a “Party.”

PREAMBLES

WHEREAS, due to the increase in the number of novel coronavirus (“COVID-19”) cases in New Jersey, the surrounding region and across the globe, the Governor of the State of New Jersey issued Executive Order No. 103 declaring a public health emergency and a state of emergency in the State of New Jersey (the “State”) on March 9, 2020, allowing for certain executive actions to respond to the increasing amount of COVID-19 cases in the State; and

WHEREAS, on March 11, 2020, the World Health Organization declared the COVID-19 outbreak a global pandemic (the “COVID-19 Pandemic”) and on March 13, 2020, the President of the United States declared a national state of emergency; and

WHEREAS, in response to the COVID-19 Pandemic, Congress enacted a series of laws to address the impacts of the COVID-19 Pandemic; and

WHEREAS, Congress enacted the “American Rescue Plan Act of 2021” P.L. 117-2 (the “ARP Act”); and

WHEREAS, as part of the ARP Act, Congress at subtitle M of the ARP Act, amended Title VI of the Social Security Act (42 U.S.C. 801 et seq.) by adding Sections 602 and 603 to create the “Coronavirus State Fiscal Recovery Fund;” and

WHEREAS, monies from the Coronavirus State Fiscal Recovery Fund are to be used, generally: (a) to respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality; (b) to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the State that are performing such essential work, or by providing grants to eligible

workers who perform essential work; (c) for the provision of government services to the extent of the reduction in revenue of the State due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the State prior to the emergency; or (d) to make necessary investments in water, sewer, or broadband infrastructure; and

WHEREAS, in Fiscal Year 2021, the State received \$6,244,537,955.50 from the Coronavirus State Fiscal Recovery Fund under the ARP Act (the “CSFRF Funds”), which monies must be used in conformance with the requirements of the ARP Act; and

WHEREAS, DCA was the applicant for the State for the CSFRF Funds; and

WHEREAS, the CSFRF Funds reside in an account in the custody of the Treasurer; and

WHEREAS, the CSFRF Funds shall be accounted for within the New Jersey Comprehensive Financial System (“NJCFSS”), which serves as the State’s official financial management system of record for audit purposes; and

WHEREAS, appropriations for the CSFRF Funds have been made pursuant to: (1) the Fiscal Year 2022 Appropriations Act, L. 2022, c. 133, as amended (the “FY 2022 Appropriations Act”), monies received from the federal government pursuant to a federal economic stimulus bill are appropriated to the applicable State entity to be spent on the purposes authorized by the federal economic stimulus bill; or (2) stand-alone acts establishing various different programs to be funded by monies from the federal government pursuant to a federal economic stimulus bill and appropriating the CSFRF Funds ; and

WHEREAS, pursuant to N.J.S.A. 52:14-2, whenever in carrying out the work of a department, the services or expertise of a department or the use of any special apparatus or equipment is desired for which a department is not equipped, a department may request the assistance of another department which may have the needed expertise, apparatus or equipment to meet the needs of the requesting department; and

WHEREAS, DCA is entering into the Agency MOUs with the State Entities to allocate the CSFRF Funds to these State Entities to carry out COVID-19 recovery initiatives as permitted by the ARP Act (the “CSFRF Fund Programs”); and

WHEREAS, the State Entities shall enter into agreements (the “Subrecipient Agreements”) with eligible parties (the “Subrecipients”) in accordance with the Agency MOUs, the ARP Act, the Uniform Guidance (2 CRF Part 200), and other applicable guidance, which Subrecipient Agreements shall be provided to DCA; and

WHEREAS, pursuant to the Agency MOUs, the State Entities must ensure that the CSFRF Funds are obligated by Subrecipients between March 3, 2021 and December 31, 2024; and

WHEREAS, any CSFRF Funds not obligated by December 31, 2024 or not expended by December 31, 2026 to cover such incurred costs must be returned to the United States Department of the Treasury (“U.S. Treasury”); and

WHEREAS, in order to ensure that the CSFRF Funds are distributed properly by the State Entities to the Subrecipients, it is necessary to identify a grants management system for the CSFRF Funds allocated pursuant to the Agency MOUs; and

WHEREAS, DCA utilizes its SIROMS grant management system to track Community Development Block Grant – Disaster Recovery grants that can track State Entity expenditures, and obligations, administer approved grant funds, and track compliance with applicable laws, regulations, guidance and project requirements; and

WHEREAS, DCA will utilize its SIROMS grant management system with respect to the CSFRF Funds, along with DCA’s expertise in grants management, to ensure that the State meets its obligations to the U.S. Treasury with respect to the CSFRF Funds; and

WHEREAS, the Parties acknowledge that a grant management function is necessary to effectively manage and administer the CSFRF Funds; and

WHEREAS, it is in the Parties’ mutual interests, as well as in the public interest, to have the Parties’ respective responsibilities concerning the administration of CSFRF Funds memorialized in a written agreement;

NOW, THEREFORE, the Treasurer and DCA agree as follows:

Section 1. Recitals

1.1 The Preambles are incorporated into this MOU as though set forth herein verbatim.

Section 2. Funding Authority

2.1 The DCA has been designated by the U.S. Treasury as the State’s grantee to receive, administer, and disburse CSFRF Funds through the ARP Act.

U.S. Treasury guidance on the eligible uses of ARP Funds is available online at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds> (the “CSFRF Website”).

Any references to ARP Act guidance or eligibility herein refer to those U.S. Treasury ARP Act guidance documents available at the CSFRF Website, the interim rule and the final rule (when available), as well as any updates published or posted by U.S. Treasury, and any other rules, regulations and guidance provided by the U.S. Treasury regarding the ARP Act, and the various federal laws, regulations and executive orders which must be complied with regarding CSFRF Funds (see Attachment A) (collectively, the “Federal Requirements”).

Section 3. Treasurer Responsibilities

3.1 Subject to the terms and conditions of this MOU, the Treasurer, as custodian of the account in which the CSFRF Funds are on deposit, shall cause the Director of the Office of Management

and Budget in Treasury (the “OMB Director”) to make available to DCA the necessary allocation of funds to spending accounts in accordance with the Agency MOUs.

3.2 The Treasurer shall provide ongoing cash management of the CSFRF Funds, ensure funds are allocated to appropriate spending accounts based on fully supported requests for funds from DCA, and assist DCA, to the extent necessary, with respect to financial reporting and federal Single Audit requirements available at https://www.nj.gov/infobank/circular/cir1508_omb.pdf, and, per the Uniform Guidance, 2 C.F.R. Part 200, Subpart F (2 C.F.R. § 200.500 et seq.) available at <https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/wheretofindpart200cfr.pdf>.

3.3 The Treasurer shall delineate for DCA the process pursuant to which DCA will request transfers of CSFRF Funds for eligible purposes.

Section 4. DCA Responsibilities

4.1 DCA will timely submit requests to the OMB Director for transfers of CSFRF Funds for approved and eligible programs and expenses in a form and format as set forth by the OMB Director.

4.2 DCA shall administer and disburse approved project funds upon State Entity proof that established benchmarks have been met and that expenditures are necessary and reasonable. Such State Entity proof may be established through uploading supporting documentation as described in the project (i.e., spreadsheets, receipts, permits, contracts, staffing hours, etc.) or reporting metrics and data into SIROMS in accordance with the respective Agency MOU.

4.3 DCA shall oversee the \$150,000,000 allocation for administrative expenses to cover all CSFRF Fund Programs, as authorized by the FY 2022 Appropriations Act, and, therefore, DCA may determine the disbursement of CSFRF Funds for administrative expenses for a CSFRF Fund Program based on need and the availability of funds, up to 2.5% of the total cost of a CSFRF Fund Program.

4.4 DCA shall disburse CSFRF Funds to State Entities in tranches that equal 25% of the entire award, unless a different disbursement schedule is appropriate given the characteristics of a specific project.

4.5 DCA shall use its best efforts to modify, if necessary, the SIROMS platform to manage and administer CSFRF Funds.

4.6 DCA shall provide grant management functions and processes necessary to administer, manage, and monitor State Entity grant awards and disburse funds accordingly. Such functions may include, among other things, creating the SIROMS accounts for specific projects, collecting and maintaining documentation necessary to monitor the projects, monitoring project progress and disbursing approved funds.

4.7 DCA shall implement a system of internal controls and monitoring procedures to ensure that the CSFRF Funds allocated pursuant to the Agency MOUs are managed and administered in

compliance with applicable laws and guidance, including, but not limited to 2 C.F.R. Part 200 requirements. DCA will assist with State Entities' compliance requirements related to Executive Order No. 166 (Murphy 2020) ("EO 166") including, but not limited to procedures to follow-up with State Entities to confirm that any concerns or findings reported by the integrity monitors are addressed.

4.8 DCA shall implement a system of internal controls and monitoring procedures to ensure that the CSFRF Funds allocated pursuant to agreements between DCA and non-State entities are managed and administered in compliance with applicable laws and guidance, including, but not limited to 2 C.F.R. Part 200 requirements. DCA will assist with the non-State Entities' compliance requirements related to EO 166 including, but not limited to procedures to follow-up with non-State Entities to confirm that any concerns or findings reported by the integrity monitors are addressed.

4.9 DCA shall develop program dashboards to be shared with Treasury and the Governor's Disaster Recovery Office as needed.

4.10 DCA shall provide additional reports to Treasury when requested.

4.11 DCA shall seek to recover any unused grant funds from the State Entities and Subrecipients. DCA shall adopt and implement procedures to seek the recovery of any grant funds that may result from any federal and State audit, investigatory or regulatory determinations.

4.12 DCA shall maintain records for the period set forth in the State General Retention Schedule or seven (7) years for federal grants. Non-federal entities not subject to State records retention requirements shall maintain records for the period set forth in 2 C.F.R. § 200.333. DCA shall give State and Federal agencies the right to examine records and documents related to use of the funds it receives pursuant to this MOU. Records will be provided by DCA upon request.

4.13 In compliance with the Federal Requirements and/or U.S. Treasury Office of Inspector General ARP Act requirements, DCA will submit information and data on any ARP Act expenditures into federal reporting systems on a timely basis.

4.14 DCA will submit a budget of expected grant administration costs to the Treasurer, attached hereto as Attachment B and will maintain documentation justifying actual eligible grant administrative costs related to this MOU. As grant administrative costs will vary dependent upon the various CSFRF Fund Programs and the related compliance needs thereto, DCA will provide the Treasurer with updates to the budget of grant administration costs as necessary.

4.15 DCA will comply with all ARP Act requirements and applicable Federal Requirements and all law and guidance from DCA, the U.S. Treasury and the State with respect to CSFRF Funds.

4.16 DCA shall participate in developing and implementing a compliance program to ensure the CSFRF Funds are managed in accordance with applicable laws, regulations and guidelines, including but not limited to any applicable provisions of the Uniform Guidance (2 C.F.R. Part 200, EO 166, and the New Jersey Office of the State Comptroller's Compliance and Integrity Oversight Monitoring Plans.

Section 5. General Provisions

5.1 Termination and Amendments. This MOU may be modified or extended only by prior written agreement by the Parties. This MOU may be terminated by either DCA or the Treasurer upon thirty (30) days prior written notice to the other Party.

5.2 The Effective Date of this MOU shall be the later of the date executed by the Parties below and shall continue until March 31, 2027.

5.3 This MOU is being entered into for the sole purpose of evidencing the mutual understanding and intention of the Parties.

5.4 There are no third-party beneficiaries of this MOU.

5.5 The Treasurer and DCA shall retain all the powers, obligations and immunities provided by law.

5.6 The Parties acknowledge that the successful completion of each Party's duties hereunder will require cooperation between the Parties. The Parties agree to work cooperatively to achieve the goals of this MOU.

5.7 The Parties agree that the execution of this MOU by electronic signature and/or by exchanging PDF signatures will have the same legal force and effect as the exchange of original signatures.

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SIGNATURES

The terms of this MOU have been read and understood by the persons whose signatures appear below, and shall become effective upon execution by all Parties.

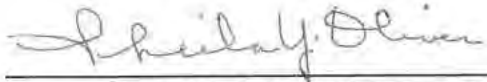
Treasurer of the State of New Jersey



By: Elizabeth Maher Muoio

Dated: 7/22/2021

New Jersey Department of Community Affairs



By: Sheila Y. Oliver, Lieutenant Governor &
Commissioner, Department of Community Affairs

Dated: 7/16/2021

ATTACHMENT A

DCA will comply with the provisions of the following federal statutes, rules, and regulations in connection with the American Rescue Plan Act – Coronavirus State Fiscal Recovery Fund:

A. Federal regulations applicable include, without limitation, the following:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as U.S. Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by U.S. Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award. See <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/recipient-compliance-and-reporting-responsibilities>
2. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
3. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
4. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and U.S. Treasury's implementing regulation at 31 C.F.R. Part 19.
5. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.
6. Government-wide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
7. New Restrictions on Lobbying, 31 C.F.R. Part 21.
8. Executive Order 13985 On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government (January 20, 2021).
9. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
10. Generally applicable federal environmental laws and regulations.

B. Statutes and regulations prohibiting discrimination applicable include, without limitation, the following:

1. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and U.S. Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance. The following language must be included in every contract or agreement subject to Title VI and its regulations between the Recipient and the Recipient's sub-grantees, contractors, subcontractors, successors, transferees and assignees:

The sub-grantee, contractor, subcontractor, successor, transferee, and assignees shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the U.S. Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this contract (or agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d et seq., as implemented by the U.S. Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this contract or agreement.

2. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability.
3. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance.
4. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and U.S. Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance.
5. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

C. Federal Labor Standards

1. The Davis-Bacon Act, as amended (40 U.S.C. §3141 et seq.). The Davis-Bacon Act does not apply to construction contracts at or below \$2,000 (arbitrarily separating a project into contracts below \$2,000 is not permitted), and the prevailing wage rate provisions of the Act do not apply to rehabilitation or construction of residential property containing less than eight units;

2. The Contract Work Hours and Safety Standards Act (40 U.S.C. §3701 et seq.), requiring that mechanics and laborers (including watchmen and guards) employed on federally assisted contracts of \$100,000 or greater be paid wages of not less than one and one-half times their basic wage rates for all hours worked in excess of forty in a work-week;
3. The Federal Fair Labor Standards Act (29 U.S.C. 201 et seq.), requiring that covered nonexempt employees be paid at least the minimum prescribed wage, and also that they be paid one and one-half times their basic wage rate for all hours worked in excess of the prescribed work-week;
4. The Copeland "Anti-Kickback" Act (18 U.S.C. 874), as supplemented in Department of Labor regulations (29 CFR 3), which requires payment of wages once a week and allows only permissible payroll deductions.

D. Other State and federal laws applicable include, but are not limited to, the following:

1. The Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limits certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.
 2. State of New Jersey Executive Order No. 215 (Kean 1989), requiring environmental assessments or environmental impact statements to the extent applicable for major construction projects.
 3. (a) In accordance with 41 U.S.C. § 4712, DCA may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.

(b) The list of persons and entities referenced in the paragraph above includes the following:
 - a. A member of Congress or a representative of a committee of Congress;
 - b. An Inspector General;
 - c. The Government Accountability Office;
 - d. A Treasury employee responsible for contract or grant oversight or management;
 - e. An authorized official of the U.S. Department of Justice or other law enforcement agency;
 - f. A court or grand jury; or
 - g. A management official or other employee of DCA, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.
(c) DCA shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.
4. Contracting with Small, Minority-owned, Women-owned and Veteran-owned Businesses, and Labor Surplus Area Firms.

(a) DCA shall take all necessary affirmative steps to ensure contracting opportunities are provided to small, minority-owned, woman-owned, and veteran-owned businesses, and labor surplus area firms. As used in this contract, the terms “minority-owned business,” “women-owned business,” and “veteran-owned business” means a business that is at least fifty-one percent (51%) owned and controlled by minority group members, women or veterans. For purposes of this definition, “minority group members” are African-Americans, Spanish-speaking, Spanish surnamed or Spanish-heritage Americans, Asian-Americans, and Native Americans. DCA may rely on written representations by businesses regarding their status as minority, women and veteran businesses in lieu of an independent investigation.

(b) Affirmative steps shall include:

- a. Placing qualified small and minority-, veteran- and women-owned businesses on solicitation lists;
- b. Ensuring that small and minority-, veteran- and women-owned businesses are solicited whenever they are potential sources for goods and/or services required in furtherance of the Agreement;
- c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority-, veteran- and women-owned businesses;
- d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority-, veteran- and women-owned businesses;
- e. Using the service and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the U.S. Department of Commerce; and
- f. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in subparagraphs (a) through (e) of this section.

E. Increasing Seat Belt Use in the United States.

1. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), DCA should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

F. Reducing Text Messaging When Driving

1. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), DCA should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and DCA should establish workplace safety policies to decrease accidents caused by distracted drivers.

G. Personally Identifiable Information

1. To the extent DCA receives personally identifiable information, it will comply with the Privacy Act of 1974 and U.S. Treasury rules and regulations related to the protection of personally identifiable information. The term “personally identifiable information” refers to information which can be used to distinguish or trace an individual’s identity, such as their name, social

security number, biometric records, etc., either alone or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc. See 2 CFR 200.79. Subrecipients shall require all persons that have access to personally identifiable information (including subcontractors/subconsultants and their employees) to sign a Non-Disclosure Agreement.

H. Conflicts of Interest.

1. DCA must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded with CSFRF Funds.
2. DCA and any grantees or subrecipients must disclose in writing to U.S. Treasury or DCA, as appropriate, any potential conflict of interest affecting the CSFRF Funds in accordance with 2 C.F.R. § 200.112.

I. American Rescue Plan Act

1. Sections 602 and 603 of the Social Security Act, as added in Section 9901 of the American Rescue Plan Act (Pub. L. 117-2).
2. Implementing regulations adopted by U.S. Treasury pursuant to Section 602(f) of the Social Security Act, as added in Section 9901 of the American Rescue Plan Act (Pub. L. 117-2).

ATTACHMENT B

DCA Administrative Expenses Budget

American Rescue Plan Division of Disaster and Recovery DCA Administrative Budget
Expenditure Category: 7: Administrative 7.1 Administrative Expenses

Budget Expenditure Categories:

1. Salaries	\$17,653,000
2. Related Benefits	9,400,000
3. IT/Telecom	947,000
4. Operating Supplies & Services	500,00
5. Contracts/Professional Services	21,500,000
6. Total Admin Costs (add lines 1-5)	<u>\$50,000,000</u>

New Jersey State Fiscal Recovery Fund Programs

Subrecipient	Program	Bill #	Method of Appropriation
Atlantic Health	Atlantic Health - Overlook Hospital	S2022	\$200M Discretionary Fund
Atlantic Health	Atlantic Health Morristown Emergency Dept.		JBOC - Approved
Board of Public Utilities	School and Small Business Energy Efficiency Stimulus Program	S3995	Legislative Appropriation
Camden County Municipal Utilities Authority	Camden City Sewer Disconnect (I-Bank)	S2022	Legislative Appropriation
Casino Reinvestment Development Authority	Commuter Hub COVID-Impacted Redevelopment Program (Atlantic City)		JBOC - Approved
City of Long Branch	Long Branch Health Monitoring and Telecommunications Center	S2022	\$200M Discretionary Fund
City of Paterson	Great Falls of the Passaic River AHVEC		JBOC - Approved
Cooper University Hospital	Level 1 Trauma Centers - Strengthening Health Emergency Preparedness - Cooper University Hospital	S2022	Legislative Appropriation
Department of Agriculture	Food and Hunger Programs	S2022	Legislative Appropriation
Department of Children and Family Services	Child Care Revitalization Fund	S3990	Legislative Appropriation
Department of Community Affairs, Disaster Recovery and Mitigation	DCA Local Government Infrastructure Planning	S2022	Legislative Appropriation
Department of Community Affairs, Division of Housing & Community Resources	Eviction and Homelessness Prevention Program (Rental Assistance \$500M and Utility Assistance \$250M)	S3691	Legislative Appropriation
Department of Community Affairs, Division of Housing & Community Resources	Eviction and Homelessness Prevention Program Office	S3691	Legislative Appropriation
Department of Community Affairs, Division of Housing & Community Resources	Home Lead Paint Remediation	S2022	Legislative Appropriation
Department of Education	Special Education Services - Students With Disabilities	S3434	Legislative Appropriation
Department of Education	County Special Service Schools	S2022	Legislative Appropriation
Department of Environmental Protection	Lakes Management	S2022	Legislative Appropriation
Department of Environmental Protection	Greenway Acquisition		JBOC - Approved
Department of Human Services	Child Care Revitalization Fund	S3990	Legislative Appropriation
Department of Labor	Return & Earn	S2022	\$200M Discretionary Fund
Department of Labor	Unemployment Processing Modernization and Improvements	S2022	Legislative Appropriation
Department of Law and Public Safety, Division on Civil Rights	Anti Discrimination - Housing	S2022	\$200M Discretionary Fund
Department of State	Poll Worker Daily Wage	S2022	\$200M Discretionary Fund
Economic Development Authority	Commuter and Transit Bus Private Carrier Pandemic Relief and Jobs Program	S2022	Legislative Appropriation
Economic Development Authority	Sustain and Serve	S2022	\$200M Discretionary Fund
Economic Development Authority	Commuter Hub COVID-Impacted Redevelopment Program (Newark)		JBOC - Approved
Economic Development Authority	Support for Entities Impacted by COVID - Microbusinesses	S3982	Legislative Appropriation
Economic Development Authority	Support for Entities Impacted by COVID - Businesses & Nonprofits	S3982	Legislative Appropriation
Economic Development Authority	Support for Entities Impacted by COVID - Arts & Culture Organizations	S3982	Legislative Appropriation
Economic Development Authority	Child Care Revitalization Fund	S3990	Legislative Appropriation
Economic Development Authority	Support for Entities Impacted by COVID - Food & Beverage Establishments	S3982	Legislative Appropriation
Economic Development Authority	Support for Entities Impacted by COVID - Child Care Providers	S3982	Legislative Appropriation
Essex County	Wally Choice Community Center at Glenfield Park (Montclair, Essex County)		JBOC - Approved
Fort Monmouth Economic Revitalization Authority	Water and Sewer - Fort Monmouth Economic Revitalization Authority	S2022	Legislative Appropriation
Hackensack UMC	Level 1 Trauma Centers - Strengthening Health Emergency Preparedness - Hackensack UMC	S2022	JBOC - Approved
Housing and Mortgage Finance Agency	Supply Chain Disruption Funding		JBOC - Approved
Inspira Health	Inspira Health Acquisition of Salem Medical Center		JBOC - Approved
Legal Services of New Jersey	Legal Services of New Jersey	S2022	Legislative Appropriation
Milltown Township	Milltown Water Line Relining	S2022	Legislative Appropriation
Motor Vehicle Commission	MVC Mobile Agency Units	S2022	Legislative Appropriation
New Jersey Performing Arts Center	New Jersey Performing Arts Center	S2022	Legislative Appropriation
New Jersey Sports and Exhibition Authority	World Cup and Meadowlands Complex	S2022	Legislative Appropriation
Office of Homeland Security and Preparedness	Water Quality Accountability Municipal Compliance (Cyber Security)	S2022	Legislative Appropriation
Pennsauken Township	Pennsauken Community Center		JBOC - Approved
RWJ Barnabas Health	Level 1 Trauma Centers - Strengthening Health Emergency Preparedness - RWJ Barnabas Hospital	S2022	Legislative Appropriation
RWJ Barnabas Health	RWJ Barnabas Health OCD Center of Excellence		JBOC - Approved
Salem County American Legion Ambulance Association	Salem County American Legion Ambulance Association (ALAA)	S2022	\$200M Discretionary Fund
Trinitas Regional Medical Center	Trinitas Regional Medical Center	S2022	\$200M Discretionary Fund
University Hospital, Newark	Level 1 Trauma Centers - Strengthening Health Emergency Preparedness - University Hospital Newark	S2022	Legislative Appropriation
Vernon Township	Vernon Township Landfill		JBOC - Approved
Woodbridge Township	Dredging the Woodbridge Township Marina	S2022	Legislative Appropriation
	Business Marketing Initiatives		JBOC - Approved

Total Number of Programs	52
Total Number of Subrecipients	36
Method of Appropriation	
	Legislative Appropriation 31
	\$200M Discretionary Fund 8
	JBOC-Approved 13

**Integrity Monitor Report
Categories 1 and 2**

Integrity Monitor Firm Name: [Type Here]
Integrity Monitor Category (1 or 2): [Type Here]
Quarter Ending: [MM/DD/YYYY]
Expected Engagement End Date: [MM/DD/YYYY]

A. General Information

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/Subject to Engagement:

[Type Here]

**Integrity Monitor Report
Categories 1 and 2**

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

[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. 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]

14. Description of activities to prevent, detect, and remediate waste, fraud, and/or abuse during the quarter:

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

**Integrity Monitor Report
Categories 1 and 2**

[Type Here]

15. General description of any findings of waste, fraud, or abuse:

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

C. Miscellaneous

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

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}

A Certified Woman-Owned and Disadvantaged Business Enterprise

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 Department of Community Affairs,
Division of Disaster Recovery and Mitigation
Categories 1 and 2**

February 7, 2022

Presented by:

Vander Weele Group^{LLC} and

Joseph A. DeLuca Advisory & Consulting Services

February 7, 2022

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

Elizabeth Mackay, Agency Contract Manager
New Jersey Department of Community Affairs
Division of Disaster Recovery and Mitigation
[REDACTED]

Dear Ms. Cartwright and Ms. Mackay,

The Vander Weele Group^{LLC}, a certified Woman-Owned Business Enterprise and a Disadvantaged Business Enterprise, and Joseph A. DeLuca Advisory and Consulting Services LLC (“DLA”) are pleased to present this proposal to provide consulting services to the New Jersey Department of Community Affairs, Division of Disaster Recovery and Mitigation. We would be pleased to develop a subrecipient monitoring strategy to oversee the expenditures of State Fiscal Recovery Funds through the *American Rescue Plan Act* (“ARPA”).

Founded in 2003 by a two-time Inspector General, the Vander Weele Group^{LLC} and its team offer a powerful combination of nationwide expertise to provide technical guidance and expertise to develop the DRM’s subrecipient monitoring strategy. Our methodologies—derived from extensive experience in managing and providing oversight to large-scale programs—support financial compliance, promote programmatic fidelity, and curtail integrity breaches. We currently are monitoring more than \$1 billion of COVID recovery funds in Illinois.

The Vander Weele Group^{LLC} - DLA team has experience and expertise in providing the services requested in Categories 1 and 2 of Contract G4018 Integrity Oversight Monitoring, as 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. Our team is experienced in disaster recovery programs and related funding streams from a loss prevention perspective. Our team is currently serving four New Jersey agencies and DLA is currently supporting 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

I. INTRODUCTION

A. Overview

The Vander Weele Group^{LLC} and its subcontracting partner, Joseph A. DeLuca Advisory & Consulting Services LLC (DLA), are pleased to present this proposal to provide consulting services to the New Jersey Department of Community Affairs, Division of Disaster Recovery and Mitigation. We would be pleased to develop a subrecipient monitoring strategy to oversee the expenditures of State Fiscal Recovery Funds through the *American Rescue Plan Act* (ARPA).

The Vander Weele Group^{LLC} is a Federally certified Woman-Owned Business Enterprise (“WBE”) and a Disadvantaged Business Enterprise (“DBE”) 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, our firm was founded by Maribeth Vander Weele, a former member of the Chicago Public Schools turnaround team, a two-time Inspector General, and a noted author. She has overseen grants monitoring programs in 24 states, including monitoring more than \$1 billion of COVID-19 relief funds in the State of Illinois.

Our firm’s grants experience began in 2006, when we designed and executed grant-funded Safe Schools programs for the Bureau of Indian Education (“BIE”) of the U.S. Department of the Interior. In 2011, we designed a grants monitoring program for the BIE. Called a model for the nation by the U.S. Department of Education, it focused on programmatic effectiveness and later fiscal compliance in 183 Native American schools receiving Federal funds. In 2018, our firm narrowed its strategic vision to focus exclusively on grants oversight. Since then, we have recruited former government program officers with decades of grants experience, built an extensive library of information related to grants management, and developed extensive internal training.

We have carefully crafted and documented methodologies for every aspect of grants monitoring, which are embedded in our customized web-enabled grants monitoring software. We work daily with applying the Office of Management and Budget (OMB)’s Uniform Guidance 2 CFR, Part 200 Federal funding requirements to client projects. We have developed risk assessment procedures for prioritizing subrecipients for monitoring, as required by the Uniform Guidance. We are also immersed in the provisions of ARPA, CARES, and related funding streams, including U.S. Treasury Interim Final and Final Rules. Finally, we have a solid track record with excellent recommendations from our clients.

As we continue to deepen our expertise in Federal grants oversight, we look forward to supporting our growing client base in their work to transform lives and uplift communities.

DLA is a New York/New Jersey firm with extensive experience in conducting audits and controls reviews related to funds from the *Coronavirus Aid, Relief, and Economic Security Act* (“CARES Act”), the *Consolidated Appropriations Act of 2021*, and the *American Rescue Plan Act* (“ARPA”). In past and present positions, DLA team members have provided integrity

monitoring and related services for approximately 100 disaster recovery programs such as FEMA's post 9/11 Public Assistance to the New York City Area and the Sandy Recovery Improvement Act of 2013. DLA is currently servicing both Middlesex and Gloucester Counties with COVID-19-related oversight services. Founded by Joseph A. DeLuca in 2018, DLA brings the experience of a highly decorated former Inspector General, accountants, and research analysts to clients. DLA will be taking on the majority of the tasks performed under this engagement should it be awarded to us. Key members of the DLA team come with experience working with New Jersey government agencies. For example, Steven Pasichow, the proposed Program Manager for this assignment, is an Executive Managing Director with DLA who brings invaluable experience as a previous Deputy Inspector General and Director of Investigations for the Port Authority of New York and New Jersey, and who currently manages the oversight for Middlesex County's Emergency Rental Assistance Program ("MCERAP"), *American Rescue Plan Act*, and recently completed oversight for the Coronavirus Relief Funds.

The proposed Project Manager for this assignment is Kevin Mullins, who has significant experience in conducting audits and reviews of grants and disaster relief programs, several specifically within New Jersey. Kevin provided oversight, including overseeing the risk assessments and audits, for a New Jersey agency's use of CARES funds, work he conducted at the end of 2020 and early 2021, and performed audit work on millions of dollars of Hurricane Sandy repair and remediation work being overseen by the New Jersey Department of Treasury ("Treasury"). For both instances, Kevin either conducted or assisted in the reporting requirements to the Treasury.

Together, the Vander Weele Group^{LLC} - DLA team is performing oversight services of Coronavirus Relief Funds ("CRF") provided through the New Jersey Department of Environmental Protection, the New Jersey Redevelopment Authority, the New Jersey Department of Labor and Workforce Development, and the New Jersey Department of Treasury, Division of Pensions and Benefits.

B. Program Background and Objectives

On March 11, 2021, President Biden signed the ARPA that appropriated \$6.4 billion in State Fiscal Recovery Funds ("SFRF") to the State of New Jersey. While the disbursement of those funds is ongoing, the New Jersey State Legislature has directly appropriated SFRF funds to 31 programs.¹ Through the Fiscal Year 2022 Appropriations Act, L. 2021, c.133, the Legislature also provided \$200 million to be allocated to pandemic-related programs as determined by the Executive Director of the Governor's Disaster Recovery Office, subject to the approval of the Director of the Division of Budget and Account. Through the \$200 million allocation, the State has allocated funds to eight programs to date. Lastly, the Legislature also provided that certain allocations could be made with approval of the Joint Budget and Oversight Committee ("JBOC"). To date, the JBOC has approved 13 programs. Approximately half of the \$6.4 billion has been allocated thus far, resulting in 36 subrecipients that include multiple state and local agencies, non-profits, and organizations. This number will continue to grow as funding continues to be allocated.

Pursuant to the Fiscal Year 2022 Appropriations Act, L. 2021, c.133, DCA/DRM has been tasked with overseeing the entire portfolio of SFRF funds as the State-designated Grants

¹ Fiscal Year 2022 Appropriations Act, L. 2021, c.133; P.L. 2021, c.144; P.L. 2021, c.200; P.L. 2021, c.188; P.L. 2021, c.109; and P.L. 2021, c. 173.

Manager. As part of this responsibility, DCA/DRM is tasked with oversight and monitoring of subrecipients. DRM seeks guidance to develop a method and strategy by which DRM may monitor these subrecipients, which we, if privileged to serve the DCA/DRM, will condense into a Subrecipient Monitoring Plan.

The Coronavirus State and Local Fiscal Recovery Funds ("SLFRF"), established by the ARPA, provided \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments, to support the communities and populations hardest-hit by the COVID-19 crisis by providing this much-needed relief to:

- Support urgent COVID-19 response efforts to continue to decrease the spread of the virus and bring the pandemic under control;
- Replace lost public sector revenue to strengthen support for vital public services and help retain jobs;
- Support immediate economic stabilization for households and businesses; and,
- Address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations.

The SLFRF provide eligible states and local governments with a substantial infusion of financial resources, and while they must be spent within certain categories of eligible uses, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities. Recipients may use SLFRF to:

- Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
- Address negative economic impacts caused by the public health emergency, including economic harm to workers, households, small businesses, impacted industries, and the public sector;
- Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
- Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Within these overall categories, the Treasury's recently published Final Rule provides further clarification with guidelines and principles for determining the types of programs and services that this funding can support, with examples of allowable uses.

It is critical that recipients use these financial resources within the guidelines provided by the Treasury, or they will risk disallowances by the Federal government that could severely impact their budgets. Most appropriately, the State of New Jersey has taken an aggressive approach by establishing a model oversight program for all COVID-19 related funding. The DCA/DRM is seeking Integrity Monitoring services to draft a Subrecipient Monitoring Plan to assist with their oversight responsibilities of the SFRF awarded to New Jersey.

DCA/DRM's responsibilities include administering and disbursing the SFRF to numerous subrecipients and ensuring that expenditures are necessary and reasonable. The most efficient manner in accomplishing these goals is to ensure that there is a system of internal controls and monitoring procedures in place.

To assist DCA/DRM with the above responsibilities, and as required in the Engagement Query, the Vander Weele Group^{LLC} - DLA team will perform the following:

- General Tasks
 - a. Create a Subrecipient Monitoring Plan that DRM can use to ensure subrecipients comply with the ARPA and implementing regulations and assist subrecipients in identifying metrics for success, including:
 - a. Develop processes and procedures for quality assurance reviews and assessments associated with the payments process that will allow DRM to ensure that subrecipients are in compliance with Federal and state regulations;
 - b. Develop a method for DRM to conduct a risk analysis and identify options for risk management for the Federal and state grant payment process; and,
 - c. Help DRM establish a reliable system by which DRM may track and monitor duplications of benefits.
- Category 1 – Program and Process Management Auditing
 - a. Develop a Subrecipient Monitoring Plan, which at minimum, establishes the below guidelines and procedures to be implemented by DRM in furtherance of its oversight of subrecipients of SFRF funds as the State-designated Grants Manager:
 - 1. Initial and ongoing risk assessments;
 - 2. Evaluation of project performance;
 - 3. Evaluation of internal controls associated with DRM's financial management, cash management, acquisition management, property management, and records management capabilities;
 - 4. Validation of compliance with sub-grant award and general terms and special conditions;
 - 5. Review of 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;
 - 6. Interviews of subrecipient staff to determine whether program objectives are being met in an efficient, effective, and economical manner;
 - 7. Review of 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; and
8. Ensuring that DRM or the subrecipient is retaining appropriate documentation, based on Federal and state regulations and guidance, to support fund disbursement.
- Category 2 – Financial Auditing and Grant Management
 - a. Provide and/or identify training for DRM staff in the areas of detection and prevention of fraud, waste, and abuse; and
 1. The Integrity Monitor shall provide training virtually within 120 days of the start of the Engagement.
 2. The Integrity Monitor shall provide PowerPoint slides or any other accompanying written materials for future reference and use by DCA.
 - b. Ensure the Subrecipient Monitoring Plan complies with all applicable Federal and State accounting and financial reporting requirements.
 1. The Integrity Monitor shall submit the Subrecipient Monitoring Plan to DRM within six (6) months of the date of the Engagement Letter.

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. APPROACH OVERVIEW

This section describes our general approach, processes, and plans for accomplishing the stated objectives. Detailed action steps specific to each service are contained in the corresponding Section of this Response.

A. Planning

To begin the planning phase, the Vander Weele Group^{LLC} - DLA will request access to all necessary information on the existing monitoring program for the subrecipients. We will discuss the goals and objectives for a best-in-class Subrecipient Monitoring Plan (“Plan”) with the DCA/DRM, and establish a plan to complete the deliverables.

During this phase, the Vander Weele Group^{LLC} - DLA team will perform the following:

- Attend a kick-off meeting with representatives of DCA/DRM, to confirm the timeline of deliverables and to discuss other items including, but not limited to:
 - Engagement expectations;
 - Known strengths, weaknesses, and corrective measures, if any, taken thus far to monitor subrecipients of ARPA funding;
 - Obtaining copies of relevant Notice of Funding Opportunities, sample agreements between DCA/DRM and subrecipients, and any other documents, reports, and/or notices that outline subrecipients’ obligations under the award of ARPA funding;

- Coordinating access and systems training for the Vander Weele Group^{LLC} - DLA team staff in DCA/DRM's SIROMS grant management system;
- The preliminary project work plan including project schedules, timelines, and activities;
- Identifying any known red flags that should be brought to our attention from those within the operation; and
- Obtaining other information, as necessary.
- Review any audit reports, past assessments, or previously performed monitoring services to determine efficiency of DCA/DRM's grants programs, or those of similar operations, to organize our approach to developing the monitoring plan.
- Review organizational charts, or similar documentation, to gain an understanding of the chain of command, authorities, accountabilities, and responsibilities of individuals and the roles performed by DCA/DRM grant management personnel, including those involved in the accounting and oversight controls.

The Vander Weele Group^{LLC} - DLA team will review DRM's organizational structure, internal controls, program guidelines, and policies and procedures as they relate to the ARPA, to develop make recommendations to improve oversight of subrecipients. Our goal is to provide DRM the best in class Subrecipient Monitoring Plan (the "Plan") that may be used as a step-by-step checklist to evaluate and monitor subrecipients of ARPA funds.

This section outlines the components and considerations of our team's approach to drafting the monitoring plan.

B. Regulatory Framework

Our team will document the legal and regulatory framework that informs the monitoring plan. As a recipient of COVID-19 Recovery Funds, New Jersey and its subrecipients must comply with requirements of ARPA, other Federal laws under which any other COVID-19 Recovery Funds were issued to the state, and provisions of the "Uniform Guidance," the short name for *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Also called the "SuperCircular" or the "OmniCircular" because it consolidated multiple Circulars previously issued by the Office of Management and Budget, the Uniform Guidance is the authoritative guidance governing the administration of Federal grants. As a pass-through entity, New Jersey is bound by the Uniform Guidance's requirements for subrecipient monitoring and management. Notably, cost principles are governed by the ARPA and the U.S. Treasury Department Guidance and FAQs. In some areas, also applicable are provisions of the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, 42 U.S.C. § 5121-5207, ("Stafford Act"), and other Federal and state guidelines and regulations.

In drafting the monitoring plan, the Vander Weele Group^{LLC} - DLA team will rely on the ARPA; the Treasury's guidance documents, including the FAQs and Final Rule; the Uniform Guidance (2 CFR Part 200); New Jersey laws and regulations, including Executive Order 166 that relate to ARPA, and the New Jersey Office of the State Comptroller's guidance and publications, including its "Best Practices for New Jersey Local Governments Using

Coronavirus Local Fiscal Recovery Funds.” We will review other relevant authorities such as the grant covenants and references contained in the Grants Management Memorandum of Understanding.

This legal and regulatory framework informs every aspect of the grants management and monitoring process. For example, allowable costs are embedded in the grants application, in guidance to grantees, in training of grants management and monitoring staff, in the accounting systems, and in tools, procedures, and manuals. In subrecipient monitoring, these standards are embedded in our Compliance Matrix (also called the “Monitoring Rubric”), which contains the set of requirements to be monitored, with the legal citation for each. Depending on the model used, it includes applicability of the standard to each program, monitoring methodologies, evidence to support each finding, sample finding language, a unique identifier for each type of finding, the role of questioned costs for fiscal reviews, sampling rules, and step-by-step directions for monitoring each indicator.

C. Program Development

Our Team will design program infrastructure, developing systems for communicating expectations and tracking their timely fulfilment and adherence to high quality standards. Key areas of program development include:

- a. **Roles and Responsibilities.** We will develop an organizational chart with reporting relationships and align that with the Project Plan.
- b. **Work Processes and Procedures.** We will communicate tasks and lay out business processes to visually demonstrate workflow. We will create, update, or refine work procedures, depending on the activity.

D. Program Execution

The Engagement Team will develop the specified work product. The next section discusses program execution in detail.

E. Ongoing Quality Assurance

We believe that quality is derived not only from hiring experienced staff but from standardizing processes to ensure consistent delivery of quality deliverables. For this reason, the Vander Weele Group^{LLC} - DLA team breaks down each element of the required activities and lays out for its team the required processes with template language for governing authorities, findings, recommendations, and corrective action plans.

We employ a multi-disciplinary team with collective expertise not only in grants monitoring, but in proofreading, formatting, design, data analytics, and Excel. All reports will be reviewed by the Program Manager and Project Manager before being submitted to DCA/DRM.

IV. GENERAL TASKS

The Vander Weele Group^{LLC} - DLA team will create a Subrecipient Monitoring Plan that DRM can use to ensure subrecipients comply with the ARPA, implement regulations, and provide assistance to subrecipients in identifying metrics for success.

A. Payments Process

We will develop processes and procedures for quality assurance reviews and assessments associated with the payments process that will allow DRM to ensure that subrecipients are in compliance with Federal and state regulations. We will begin by conducting a programmatic review of the processes, procedures, and the controls used in the SFRF Programs. For example, key objectives are to develop monitoring procedures with appropriate sampling methodologies that gauge whether:

1. actual expenditures are consistent with the proposed spending as outlined in the grant application.
2. the expenses are allowable under applicable laws, rules, regulations, and procedures. Specifically, there should be testing for whether the expenditures in reimbursement requests conform to the allowable expenditures permitted for ARPA funds; were necessary and reasonable for the proper and efficient administration of the grant programs, and that they were allowable under the applicable provisions of the Uniform Guidance.
3. subrecipients are retaining appropriate documentation, based on Federal and state regulations, to support reimbursement requests submitted to DCA/DRM. Examples include purchase orders, receipts, meeting agendas, sign-in sheets, key deliverables, bills of lading, and receiving documentation.
4. expenditures claimed for reimbursement were claimed in the correct grant period/year.

As in all of our monitoring standards, the approved payment testing procedures will be embedded in a compliance matrix that includes the question, requirement, legal citation, sample finding, and other data essential for training staff and ensuring consistency in interpretation. Each standard will be accompanied by links to step-by-step instructions for monitors. Below is an excerpt from a sample compliance matrix for payments.

EXCERPT OF VANDER WEELE GROUP COMPLIANCE MATRIX FOR PAYMENTS		
Question	Requirement	Legal Citation
Did the grantee spend funds in a timely manner?	The financial management system of each grantee must provide for the comparison of expenditures with budget amounts for each federal award. Grant funds must be spent in a timely manner. Grant funds shall be expended in accordance with the payment and vouchering schedules identified in the grant so as to ensure excess cash balances will not occur	<u>CFR 200.302(b)(5)</u>
Did the grantee support expenditures with sufficient documentation?	Grant expenditures should be supported by source documentation that permits the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. Examples of source documentation include invoices, receipts, packing slips, contracts, meeting agendas, and sign-in sheets. A Questioned Cost is a cost not supported by adequate documentation, per 2 CFR 200.1.	<u>2 CFR 200.302(a)</u>
Are expenditures properly coded?	The Grantee's financial management system must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award	<u>2 CFR 200.302(a)</u>
Are inventory records available and/or maintained for furniture and equipment purchased with Federal funds and do inventory records contain the required information?	Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and sale price of the property.	<u>CFR 200.313(d)(1)</u>
Were non-personnel expenditures for allowable purposes only?	Costs must be necessary and reasonable for the performance of the Federal award and be allocable.	<u>CFR 200.403(a)</u>
Were employees assigned duties during the Fiscal Year that were allowable under the grant?	Costs must be necessary and reasonable for the performance of the Federal award and be allocable.	<u>CFR 200.403(a)</u>
For grant-funded personnel (employees and stipend), did the grantee maintain time and effort reporting documentation that clearly and accurately reflected an after-the-fact distribution of the actual activity to support the number of hours paid to fully funded grant-funded employees? Did it differentiate between time spent on grant activities and time spent on other non-grant activities for partially funded grant employees and/or is documentation of effort properly maintained to support number of hours charged to grant for all grant funded employees?	Time and effort documentation must be maintained to support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than the Federal award.	<u>CFR 200.430(i)(vii)</u>

B. Risk Analysis of Payment Processes

Our team will develop a method for DRM to conduct a risk analysis and identify options for risk management for the Federal and state grant payment process. Examples of risks as they relate to payments include:

- Payments for services never provided.
- Duplicate payments.
- Payments to organizations that are “shell” companies.
- Payments in excess of the services performed or product delivered.
- Payments made as the result of kickbacks or bribery.
- Payments for materials being diverted for personal use or to the black market.
- Payments for ghost employees, for personal use, or time not worked.
- Payments made as the result of conflicts of interest.

The first step is to understand the control activities, or specific actions the agency takes to reduce risk of achieving program objectives. This step includes:

- Analyzing and documenting the processes and procedures of the SFRF Programs, since inception, that were established and designed to prevent and detect fraud, waste, and abuse;
- Reviewing the subrecipient grant application requirements to identify program goals, objectives, and performance metrics;
- Interviewing personnel and performing procedural walkthroughs to understand the procedures in place to measure not only fiscal compliance but to report on and achieve programmatic objectives;
- Reviewing relevant written policies and procedures, program guides, or other internally memorialized publications to understand the breadth and depth of control activities.
- Documenting any data analytics undertaken by the agency.

The Vander Weele Group^{LLC} - DLA team will analyze the information gathered, organized, and used to make determinations as well as the effectiveness of communication among employees, among systems, and among employees and systems. For this step, our team will perform testing procedures to evaluate:

- The effectiveness of SFRF Programs policies and procedures;
- Data collected and organized throughout the SFRF Programs’ life cycle, and
- Information gathered from previous steps performed including the risk assessment, employee interviews, and walkthroughs.

C. Duplication of Benefits

In conducting the aforementioned risk analysis, we will seek to identify possible scenarios in which benefits can be improperly duplicated. Duplication of benefits occurs when an entity or person receives funds from one or more sources for the same purpose and in excess of the total amount needed or legally allowed. For example, sources providing the same benefit for the same purpose can include subrecipient grant in addition to donations, insurance proceeds, other government sources and loans. A duplication of benefits analysis includes determining the subrecipients need and later subtracting the duplicative assistance. In addition to standard duplication of assistance checks, our team has developed algorithms that can flag what appear to be duplicate benefits that invite further analysis.

V. CATEGORY 1 – PROGRAM AND PROCESS MANAGEMENT AUDITING

The Vander Weele Group^{LLC} - DLA team will develop a Subrecipient Monitoring Plan that, at minimum, establishes the below guidelines and procedures to be implemented by DRM in furtherance of its oversight of subrecipients of SFRF funds as the State-designated Grants Manager.

A. Initial and Ongoing Risk Assessments

The Vander Weele Group^{LLC} - DLA team recognizes that there are different types of risk assessments, including the model outlined by the State of New Jersey in its Oversight Monitor Guidelines and risk assessments to select subrecipients for monitoring. The latter is highly dependent on readily available structured data. We require clarification but are prepared to provide either type, as DCA/DRM directs.

Developing a monitoring program begins with a risk assessment to identify the subrecipients to be monitored. The 2014 adoption of the Uniform Guidance, issued by the Federal Office of Management and Budget (OMB), and now updated, consolidated multiple OMB circulars governing cost principles for Federal grants. Its adoption signified a shift in how entities are chosen for monitoring. In the past, monitors of Federal grants typically used a cyclical sampling to ensure all of the reviewed entities were monitored equally over a set period of time, such as three to five years. In contrast, the Uniform Guidance directs that the selection of monitored entities be risk-based. This approach recognizes that high-risk entities should be addressed more quickly and thoroughly than low-risk entities. The risk-based approach also reduces regulatory burden on subrecipients that are compliant and performing well.

For auditing purposes, 2 CFR § 200.519 discusses criteria for Federal program risk. Examples of these include consideration of the internal control environment, the systems for monitoring, prior audit experience, prior audit findings, the results of recent monitoring or other reviews, the complexity of the program, and the types of expenditures. For example, Federal programs primarily involving staff payroll costs may have high risk for non-compliance with requirements of 2 CFR § 200.430 Compensation—Personal Services, but otherwise may be at low risk.

Other criteria for risk assessment under audit methodologies include significant changes in governing standards such as laws and statutes, the phase of the program, the size of the Federal award, and whether the program is well-established. When single audits are performed on an annual basis and the auditors cite no material financial statement or internal control weaknesses under the requirements of the Generally Accepted Government Auditing Standards (“GAGAS”), also known as the “Yellow Book,” an entity is considered lower risk. Additional considerations include whether the auditor expressed substantial doubt that an auditee could continue as a going concern.

Although they may overlap in objectives and fiscal methodologies, auditing and monitoring are different types of oversight. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management. Audits are governed by extensive requirements and guidance, ranging from OMB’s Yellow Book and sections of the Uniform Guidance to the Single Audit Act, Generally Accepted Accounting Principles (GAAP), and Government Accounting Standards (GAS). Monitoring, in contrast, is the regular and systematic examination of an administration and implementation of a Federal grant, contract, or cooperative agreement administered by a Federal agency. Its specific methodologies are not prescribed.

According to 2 CFR § 200.332(d), the defined risk to grant funds is the failure to achieve the legally required objective of the grant. Inherent in this definition and in any taxpayer-funded program is the risk of fraud, waste, and abuse. Therefore, types of risks include:

- Inherent risk of non-compliance with Federal statutes, regulations, and the terms and conditions of the sub-award;
- Performance risk that sub-award performance goals are not being achieved, and
- Control Risk—specifically, the risk of fraud, waste, and abuse, as gauged through the testing for internal controls and unallowable expenditures.

Because authors of the Uniform Guidance wanted compliance monitors to focus on program effectiveness while ensuring program integrity, they gave states and local governments wide latitude in determining how risk assessments may be conducted for monitoring purposes. Factors that “may” be considered include:

- 1) The subrecipient’s prior experience with the same or similar subawards;
- 2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements, and the extent to which the same or similar subaward has been audited as a major program;
- 3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- 4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Depending on DCA/DRM's preferences, we can alternatively assess the risk posed by the agency to public funds, both received and disbursed, and to the level at which established internal controls alone are adequate to mitigate or eliminate risks.

According to the Integrity Oversight Monitor Guidelines, 2021 Update, "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."

Our team can perform the risk assessment in accordance with the Risk Assessment template provided by DCA. Steps to perform the risk assessment include analyzing, at a minimum:

- 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;
- Subrecipient 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 subrecipient 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).

B. Evaluation of Project Performance

Subrecipient monitoring is governed by 2 CFR 200.332(d). DCA/DRM is a "pass-through entity" because Federal funds pass through the DCA/DRM to subrecipients.

2 CFR § 200.332(d) requires pass-through entities to "monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved."

It states that pass-through entity monitoring of the subrecipient must include the review of both financial **and performance** reports required by the pass-through entity.

We will develop a Subrecipient Monitoring Plan that establishes guidelines and procedures to evaluate project performance, which begins with the metrics established in the Notices of Funding Opportunity for the subrecipients and in each subrecipient's grant application. Typically, subrecipients report through data their progress toward meeting those goals and monitors can verify those claims through interviews, on site visits, surveys, and analysis of documents and data.

Importantly, the Vander Weele Group^{LLC} - DLA team has subject matter expertise in programs involving small business, education, child care, homelessness programs, unemployment benefits, housing, health care, emergency preparedness, veteran's programs, infrastructure, economic development, supply chain, cyber security, marketing, and other fields. This experience informs evaluations of project performance. We also have a team of engineers available to assist.

C. Evaluation of Internal Controls

2 CFR § 200.303(a) requires the non-Federal entity to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in the "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Evaluations of internal controls in the subrecipient's financial management, cash management, acquisition management, property management, and records management system are an important and necessary element of the oversight process. Our team will gain an understanding of the procedures and operations of the organizations under review. The evaluation of the internal control environment will be focused on those internal controls that are applicable to each Federal compliance requirement that is material to the grant program or material to a contract specific requirement.

For example, 2 CFR § 200.302 (a)(b) *Financial Management* requires that financial systems tracking Federal grant funds include or facilitate the:

- Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Catalog of Federal Domestic Assistance title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
- Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with selected provisions.

- Records that identify adequately the source and application of funds for Federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation.
- Effective control over, and accountability for, all funds, property, and other assets.
- Comparison of expenditures with budget amounts for each Federal award.
- Written procedures to implement the requirements of 2 CFR § 200.305 Payment.
- Written procedures for determining the allowability of costs in accordance with Subpart E—Cost Principles and the terms and conditions of the Federal award.

Fund-based accounting ensures that distinct funding streams such as grants are segregated and that expenditures are treated consistently and properly categorized in an organization's financial system. An effective system ensures transparency and better management of the organization's costs by producing reports of costs by fund and type. Each fund is self-balancing and has a complete set of accounts that show fund assets, liabilities, reserves, fund balances, revenues, and expenditures.

At the heart of fund-based accounting is the chart of accounts, accompanied by financial procedures that explain how revenues and expenditures are coded.

Additionally, a Single Audit is required when a subrecipient spends \$750,000 or more of Federal awards during the entity's fiscal year. While an entity may receive more than \$750,000 in an allocation or award, the requirement is determined based on total Federal expenditures incurred during a fiscal year. Even if an entity does not meet the threshold for a Single Audit, it is still required to meet the compliance requirements under the Uniform Guidance. We will include this information in the monitoring plan and recommend the monitoring team inquire whether any required audits have been performed, whether they identified findings related to grant-funded expenditures, and whether those findings were promptly addressed.

DCA/DRM may also wish to examine whether the entity has an approved procurement policy, whether the procurement policy addresses dollar thresholds that dictate the type of procurement to be used, and whether the procurement policy includes conflict of interest language or language pertaining to the acquisition of unnecessary or duplicative items, to the contractor's ability to perform successfully, and/or to the grantee maintaining sufficient records documenting the history of procurement. Depending on the nature of the review, DCM/DRM might ask whether requisitions are approved by management prior to procurement, whether there are proper segregation of duties and whether there are detailed purchase orders, copies of invoices, packing slips and other documentation to support non-personnel-related expenditures.

The following material compliance requirements are also likely to apply: Activities Allowed, Cost Principles, Cash Management, Eligibility, Equipment and Real Property Management, Suspension and Debarment, Reporting, and Special Tests and Provisions. These items will be included in the monitoring plan we prepare for the DCM/DRM.

D. Subgrant Award and General Terms and Conditions

2 CFR § 200.332(d) requires pass-through entities to “monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.”

In developing the Subrecipient Monitoring Plan, we will also include procedures to validate compliance with sub-grant award and general terms and special conditions. For example, these may include validation of privacy controls and cybersecurity policies and procedures.

E. Document Reviews

2 CFR § 200.332(d) also requires following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. To meet this and other ends, our team will 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. We can recommend a software solution methodology to track this information as well.

F. Subrecipient Staff Interviews

We will include standard questions in the Subrecipient Monitoring Plan for Monitors to use in interviewing subrecipient staff to determine whether program objectives are being met in an efficient, effective, and economical manner. Because of our familiarity with the flow of site visits, we typically sequence these questions by role of the interviewee, rather than topic. For example, at a day care center, we may ask the Administrator about finances, training, and teaching and ask the instructors about training and teaching. For efficiency's sake, it is well-advised to consolidate all the Administrator questions in one interview and do the same for instructors. Some questions are open-ended. For example, we typically ask, “Do you have any concerns about how the program is being run?” In one case, a low-level finance clerk explained that all board members were approved signatories on the entity's bank account and held their personal accounts at the same bank. They had the technical capability of transferring funds between the grantee's account and their personal accounts. Although aside from a small accidental transfer, there were no specific allegations that had happened, we noted that the accounts, which totaled more than \$14 million, had not been reconciled for approximately eight months, posing a significant risk of embezzlement.

G. File Reviews

Our team will 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 expenditures and is the full scope of services listed in the project work plan being accomplished at the same rate of actual and planned expenditures. This process will inform our documentation of file review processes in the Subrecipient Monitoring Plan.

In monitoring, non-statistical judgmental sampling techniques are typically used when analyzing expenditures for monitoring engagements. Judgmental sampling is based on professional judgment of risk. We will work with DCA/DRM to determine whether, based on these sampling procedures, DCA/DRM should test whether expenditures claimed for reimbursement were claimed in the correct grant period/year, and were reimbursements of actual expenditures in accordance with the grant application and applicable laws, rules, regulations, and procedures. Specifically, there should be testing for whether the expenditures in reimbursement requests conform to the allowable expenditures permitted for ARPA funds; were necessary and reasonable for the proper and efficient administration of the grant programs, and were allowable under the applicable provisions of the Uniform Guidance.

H. Appropriate Documentation

DCA/DRM can test whether payments reported by the subrecipients are supported by adequate evidence of the delivery of goods or performance of services. Examples include purchase orders, receipts, meeting agendas, sign-in sheets, key deliverables, bills of lading, and receiving documentation.

On a sampling basis, there may be tests whether equipment purchased with grant funds was properly tracked in an asset tracking system. Asset tracking is important to ensure proper usage in accordance with applicable laws, rules, regulations, and procedures. The documents that should be requested include:

- A description of the property.
- A serial number and other identification numbers such as bar codes.
- The source of the property.
- The title holder.
- The acquisition date and cost of property.
- The percentage of state/Federal participation in the cost of the property.
- The location, use, and condition of the property.
- Any ultimate disposition date, including the date of disposal and sale price of the property.

I. Other Contents

An example of an outline of a Subrecipient Monitoring document we wrote for a client is as follows:

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We propose to include in the appendices a sample monitoring report. Subject to DCA/DRM's preferences, the report introduction will provide an overview of the background, purpose,

scope, location, type, and date of the review as well as other information such as grantee contact information, type of grant, amounts and types of grants funds awarded to the grantee, and demographic information. Each finding will be identified with a description, an amount, a statutory or regulatory citation, a sample number, date of the expense, and an explanation of what made the expense questionable. Documentation supporting each finding, along with detailed work papers, will be required to be preserved electronically and available for references purposes.

VI. CATEGORY 2 – FINANCIAL AUDITING AND GRANT MANAGEMENT

A. Training Subrecipients on Grant Requirements

The Vander Weele Group^{LLC} - DLA team will provide and/or identify training for DRM staff in the areas of detection and prevention of fraud, waste and abuse within 120 days of the start of the Engagement. We shall provide PowerPoint slides or any other accompanying written materials for future reference and use by DCA.

Our team has vast experience in providing training, and specifically in the areas of detection and prevention of fraud, waste, and abuse. Prior to adopting grants oversight as its strategic mission in 2018, the Vander Weele Group^{LLC} provided investigative services to a wide range of organizations, ranging from Fortune 500 companies to governmental agencies to non-profit organizations. Founder Maribeth Vander Weele is a two-time Inspector General who has overseen thousands of investigations in both the private and public sectors. She has lectured extensively on these topics and created internal training on topics such as data analytics to detect fraud, payroll fraud, procurement fraud, cyber security issues, due diligence, interviewing techniques, report writing, Uniform Guidance, common fraud schemes, real estate fraud, grants monitoring, and many more.

DeLuca Founder Joseph DeLuca, a one-time Chief of Analysis and Investigator for the New York State Organized Crime Task Force, also specializes in fraud prevention, detection, investigation, and recovery from fraud. Our trained professionals, including one former government Inspectors General, are able to assist in the review, development, and implementation of policies and procedures to minimize the potential for improper conduct. Our expertise includes:

- Post-disaster-related fraud.
- Program fraud.
- Procurement fraud.
- Payroll fraud.
- Substitution of materials.
- Breach of contract.
- Malpractice and negligence.
- Insurance claims.
- Fraud or embezzlement.
- White-collar crimes.

This expertise will most certainly benefit in the development and execution of the monitoring plan, and in particular the training that we could provide to DCM/DRM staff. Our expertise also spans: investigative systems including hotline/case intake processes, case-tracking systems, work procedures, training manuals, case reporting and case closing procedures, criminal referral procedures, standards of investigator professionalism, standards for confidentiality, surveillance logs, cyber-security procedures, case-screening mechanisms, evidence documentation, report templates, interview reports and more.

Our process for developing training begins by identifying program goals and the responsibilities of the intended audience in achieving those goals. We design each module for its audience with a clear understanding of its role, authority, level of knowledge, and the content appropriate to that role. To communicate complex topics, we ensure that material is properly sequenced. Often after a relevant anecdote to capture the audience's attention, we begin by providing an overview of program goals and vision, key terms and acronyms, program history, a summary of program components, deliverables, timelines, challenges, and successes. After a program framework is established and communicated, legal, regulatory, and policy standards are addressed in detail.

Effective professional development uses case studies to relate important concepts and help the audience understand why the material is important. For example, when organizing a 300-plus participant conference for the Bureau of Indian Education on emergency planning, we used keynote speakers who had faced tragedies in their schools: a Principal who evacuated her school through the thick smoke and debris of the fallen Twin Towers on 9/11 and administrators who survived mass shootings that claimed the lives of colleagues and students. This engaged the audience for the rest of the conference on what otherwise might be deemed only marginally relevant information about school emergency plans.

While case studies engage the learner, statistics reinforce a point. Effective training employs both. According to research, graphics also expedite and increase comprehension, recollection, and retention. They help decode text and direct attention to information. Presentations should adopt elements of effective design that engage the reader with the tasteful use of design principles that direct the eye of the reader. These principles address composition and focal points, eye path/visual hierarchy, balance, color, movement, white space, type styling, grids and alignment, contrast, pattern, repetition, and structure. Finally, good training is interactive and captures the audience's attention with a quick quiz, a brain teaser, or a brief group discussion. The pandemic has proven the adeptness of tools such as Zoom in segregating the audience into small groups for short discussions. We will provide additional refresher, specialized, or ongoing training, as needed. Based on feedback from DCA/CRM, we will refine and modify the training curriculum as needed.

B. Plan Reporting Requirements

The Vander Weele Group^{LLC} - DLA team will ensure the Subrecipient Monitoring Plan complies with all applicable Federal and State accounting and financial reporting requirements. We will submit the plan within six months of the date of the engagement letter.

VII. SPECIFIC PERFORMANCE MILESTONES/TIMELINES/STANDARDS/DELIVERABLES

Our team will provide reports to DCA/DRM 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 compliance reviews, and trends in significant findings. We will also make schedules, status reports, and draft and completed reports available to DCA/DRM through a password-protected website or electronic tool.

The Vander Weele Group^{LLC} - DLA team will perform the deliverables and prepare additional reports, as requested, including the following, according to the dates specified:

*Note: The due dates listed below are tentative and dependent upon the engagement date.

Task	Deliverable	Due Date*
<u>Task 1: Integrity Monitor Monthly Report</u>	The Vander Weele Group ^{LLC} - DLA team will submit a report to DRM on the 5th day of each month, for the preceding month's activities, memorializing the guidance provided and the progress towards establishing the Division's Subrecipient Monitoring Plan.	March 1, 2022 April 1, 2022 May 1, 2022 June 1, 2022 July 1, 2022 August 1, 2022
<u>Task 2: Training in Detection and Prevention of Fraud, Waste, and Abuse</u>	Provide virtual training to DRM staff in the areas of detection and prevention of fraud, waste, and abuse within 120 days of the date of the Engagement Letter.	June 1, 2022
<u>Task 3: Subrecipient Monitoring Plan</u>	The Vander Weele Group ^{LLC} - DLA team will provide a Subrecipient Monitoring Plan memorializing the guidance and training provided.	August 1, 2022
<u>Draft Quarterly Integrity Monitor Reports</u>	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. 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.	March 31, 2022 June 30, 2022 September 30, 2022
<u>Final Quarterly Reports</u>	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 GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller.	April 15, 2022 July 15, 2022 October 15, 2022
<u>Additional reports requested by the Office of the State Comptroller ("OSC")</u>	Upon request, we will provide additional reports, such as: 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; 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 c) Immediate reports of waste, fraud, abuse, and misuse of COVID-19 Recovery Funds directed to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer.	As Requested

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.

1. Status Meetings

We will meet with DCA/DRM for the kickoff meeting and, thereafter, participate in regular communications, beyond the written monthly reports, with DCA/DRM on a frequency that DCA/DRM prefers—to discuss outstanding items, potential issues, and the overall progress of the engagement.

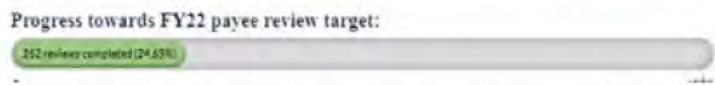
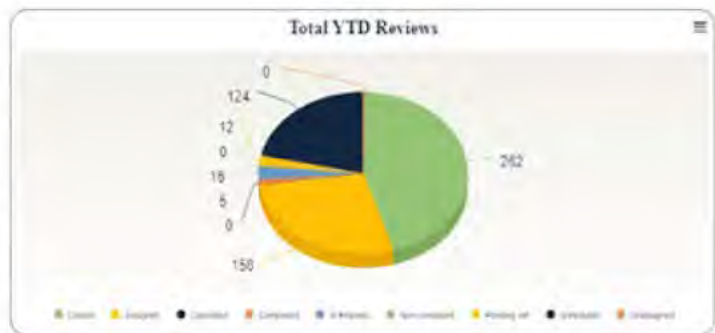
2. Other Communications

As part of this engagement, we can, as directed:

- Follow up with questions regarding specific funding decisions and application approvals as it relates to the distribution of funds;
- Discuss the training component of this engagement with DCA/DRM on an ongoing basis so as to schedule the training on a schedule convenient to their staff;
- Facilitate the exchange of ideas with DCA/DRM, including both past and present lessons learned, to promote operational efficiency for future relief funding;
- Promote cooperation and communication among Integrity Monitors engaged by other Recovery Program participants (e.g., to guard against duplication of benefits);
- Simultaneously report any issues of fraud or criminal conduct immediately to the Accountability Officer, DCA/DRM Contract Manager, the Office of the State Comptroller, (“OSC”), the Governor’s Disaster Recovery Office (“GDRO”), and the State Treasurer.

VIII. TECHNOLOGY SOFTWARE

The Vander Weele Group^{LLC} has adopted a highly customizable low-code solution called Caspio to build customized internal grants monitoring software. As such, we can advise DCA/DRM on recommendations for developing customized monitoring software on this or other platforms. Caspio operates on Amazon Secure Web Servers in the cloud, Federally approved as secure solutions. Increasingly being adopted by government agencies, low-code solutions have emerged as more efficient, more effective, and less expensive platforms for developing applications as compared to traditional coding, which can be cumbersome and more expensive. Low-code tools facilitate the building of applications through chart or drag-and-drop technologies which, in turn, permit program managers with minimal information technology skills to reword, rearrange, or revise key aspects of the software to include workflows. Tasks such as changing a citation for a requirement, inserting new standards, using drop-down boxes for common types of findings, or inserting a new monitor name can be accomplished quickly. Depending on the form's complexity, revising a tool's layout requires minimal time and effort. The software permits data visualization, while producing pre-formatted, but custom-designed Microsoft Word or PDF reports. Examples of the software are pictured below, however we are currently updating the design for a fresher look.



ISBE Monitoring of CPS Grants

Internal Controls	Audit	Expenditures	Positions	Resources	Dashboard
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Grantee Name All Findings	Primary Contact Caryn MacGrandle	Selected Grant Fund to Monitor: All	Grantee Type Charter School	Fiscal Year 2021
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Section I: Internal Controls

Segregated Accounts

Instructions to Monitors

Grant Fund to Monitor: No options available	Applicable to: Charter School Only	Finding Code: INT-SEGFUNDS	
Monitor Question	Tool Tip	Sampling Method, if Applicable	Questioned Cost?
Are federal grant funds provided to the grantee being maintained in separate revenue and/or expense accounts as distinct funding categories? No <input type="checkbox"/>	Examine the general ledger to ensure that there are separate revenue and expenditure streams for each grant being tested. In Finding, cite evidence reviewed, including interviews, if relevant. Additional testing in another question will sample FUS and test coding decisions.	N/A	No

Report Components

Finding: (Editable)	Changed: Based on a review of the accounting system the school has not maintained grant funds in separate revenue (and/or) expense accounts as distinct funding categories.
Requirement:	The financial management system of the non-Federal entity (the Grantee) must provide records that identify adequately the source and application of funds for federally-funded activities.
Legal Citation:	2 CFR 200.302(b)(3)
Recommendation: (Editable)	Changed: The school should segregate in its accounting system grant funds to ensure the accurate, current, and complete disclosure of all financial transactions related to each grant program.

Procurement Standards

Instructions to Monitors

Grant Fund to Monitor: No options available	Applicable to: Charter School Only	Finding Code: INT-PROCURE	
Monitor Question	Tool Tip	Sampling Method, if Applicable	Questioned Cost?
Does the grantee have and use documented procurement procedures to acquire property or services under the grant award? No <input type="checkbox"/>	Ensure that the grantee has a Procurement Policy and/or Procedures. If the policy is outdated or does not reflect the current process, provide the observation in the closing meeting as a form of technical assistance.	N/A	No

Report Components

Finding: (Editable)	Changed: The school did not provide sufficient evidence of documented procurement procedures to acquire property or services under the grant award.
Requirement:	The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward.
Legal Citation:	2 CFR 200.318(a)
Recommendation: (Editable)	Changed: The grantee must adopt and use documented procurement procedures. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in 2 CFR 200.317 through 200.327.

Procurement Standards - Conflict of Interests

Instructions to Monitors

Grant Fund to Monitor: No options available	Applicable to: Charter School Only	Finding Code: INT-CONFLICT	
Monitor Question	Tool Tip	Sampling Method, if Applicable	Questioned Cost?
Does the school maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts? No <input type="checkbox"/>	Review a copy of the Procurement Policy and/or Procedures. If not in Procurement Policy, request Ethics Code. In Finding, cite evidence reviewed, including interviews, if relevant.	N/A	No

Report Components

Finding: (Editable)	Changed: The school did not provide -or was unable to provide- sufficient evidence that it has adopted a written prohibition against conflicts of interest in procurement.
Requirement:	The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.
Legal Citation:	2 CFR 200.318(c)(1)
Recommendation: (Editable)	Changed: The grantee must adopt and use written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

IX. BUDGET

We propose a total contract cost of \$189,348.06. 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 following table provides underlying estimates to support our pricing.

Phase I: Planning		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 (1)	\$ 229.81	1.00	\$ 229.81	-	\$ -
Program Manager (2)	\$ 229.81	1.00	\$ 229.81	-	\$ -
Project Manager	\$ 170.00	1.00	\$ 170.00	1.50	\$ 255.00
Supervisory / Senior Consultant	\$ 211.06	4.00	\$ 844.24	2.00	\$ 422.12
Subject Matter Expert - Forensic Audit (1)	\$ 192.54	8.00	\$ 1,540.32	4.00	\$ 770.16
Subject Matter Expert - Forensic Audit (2)	\$ 192.54	8.00	\$ 1,540.32	-	\$ -
Technical Analyst	\$ 135.00	-	\$ -	-	\$ -
Phase Totals:		25.00	\$ 5,029.50	7.50	\$ 1,447.28

Phase II: Risk Assessment		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 (1)	\$ 229.81	-	\$ -	8.00	\$ 1,838.48
Program Manager (2)	\$ 229.81	-	\$ -	8.00	\$ 1,838.48
Project Manager	\$ 170.00	40.00	\$ 6,800.00	25.00	\$ 4,250.00
Supervisory / Senior Consultant	\$ 211.06	65.00	\$ 13,718.90	10.00	\$ 2,110.60
Subject Matter Expert - Forensic Audit (1)	\$ 192.54	80.00	\$ 15,403.20	30.00	\$ 5,776.20
Subject Matter Expert - Forensic Audit (2)	\$ 192.54	30.00	\$ 5,776.20	10.00	\$ 1,925.40
Technical Analyst	\$ 135.00	25.00	\$ 3,375.00	8.00	\$ 1,080.00
Phase Totals:		240.00	\$ 45,073.30	103.00	\$ 19,769.16

Phase III: Building Subrecipient Monitoring Plan		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 (1)	\$ 229.81	-	\$ -	8.00	\$ 1,838.48
Program Manager (2)	\$ 229.81	-	\$ -	8.00	\$ 1,838.48
Project Manager	\$ 170.00	50.00	\$ 8,500.00	16.00	\$ 2,720.00
Supervisory / Senior Consultant	\$ 211.06	65.00	\$ 13,718.90	5.00	\$ 1,055.30
Subject Matter Expert - Forensic Audit (1)	\$ 192.54	150.00	\$ 28,881.00	15.00	\$ 2,888.10
Subject Matter Expert - Forensic Audit (2)	\$ 192.54	90.00	\$ 17,328.60	5.00	\$ 962.70
Technical Analyst	\$ 135.00	100.00	\$ 13,500.00	15.00	\$ 2,025.00
Phase Totals:		455.00	\$ 81,928.50	76.00	\$ 14,278.06

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 (1)	\$ 229.81	-	\$ -	8.00	\$ 1,838.48
Program Manager (2)	\$ 229.81	-	\$ -	8.00	\$ 1,838.48
Project Manager	\$ 170.00	-	\$ -	30.00	\$ 5,100.00
Supervisory / Senior Consultant	\$ 211.06	-	\$ -	30.00	\$ 6,331.80
Subject Matter Expert - Forensic Audit (1)	\$ 192.54	-	\$ -	15.00	\$ 2,888.10
Subject Matter Expert - Forensic Audit (2)	\$ 192.54	-	\$ -	10.00	\$ 1,925.40
Technical Analyst	\$ 135.00	-	\$ -	-	\$ -
Phase Totals:		-	\$ -	109.00	\$ 21,822.26

Proposal Totals: 1,015.50 \$189,348.06

X. STAFFING

The Vander Weele Group^{LLC} - DLA team has assembled a group of highly qualified individuals with relevant experience to assist DCA/DRM with development of the monitoring plan, and training staff in the use of the monitoring plan, and detection and prevention of fraud, waste and abuse. 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 DCA/DRM, and an understanding of 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, revamped the Internal Audit division, managed a team that created an innovative system-wide truancy program that returned thousands of children to school, and drove reforms such as mandatory summer school for children lagging behind their peers. 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 2009, she served on an investigatory panel to address abuses in the University of Illinois admissions process. 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 American Rescue Plan Act funds, and CRF funds, including their Small Business Relief Grant Programs. 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 developing public works projects. He has served as the Senior Forensic Accountant in DLA's engagements with Middlesex Counties, pertaining to CRF funds, including their Small Business Relief Grant Programs, CARES Act audit and compliance assistance, Emergency Rental Assistance monitoring, and assistance in program implementation. 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.

Alisha Pruitt, MBA, CFE, is a senior accountant and auditor with knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Government Auditing Standards (GAGAS), Yellow Book, and government cost allowability regulations/statutes. Currently a Senior Auditor for the North Carolina Department of Transportation, she is planning to join the Vander Weele Group^{LLC} shortly. Currently, Alisha coordinates, evaluates, and audits procedures and practices of grant subrecipients and vendors for compliance with Federal grant requirements, governmental accounting standards, and applicable local, state, and Federal statutes and policies. She reviews and approves indirect cost rates, direct labor rates, non-salary direct costs and proposed fees for prime and sub-contractors awarded Professional Service contracts. She reviews indirect cost rate proposals submitted by each consultant including CPA workpaper reviews for cognizant approvals.

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 DLA founding principal will oversee this contract with support from the Vander Weele Group^{LLC} CEO. This reinforces executive engagement with the project team, enabling quick allocation of corporate resources.

Our Project Manager, Kevin Mullins, will provide regular status reports to executive management detailing the status of deliverables, schedule, quality metrics, staffing requirements, and any issues or corrective actions. Desired intervals of such status reports can be discussed during the kick-off meeting.

XI. PAST PERFORMANCE

Vander Weele Group^{LLC} Clients

A. 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.

Project Timeframe: 2018 - present

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

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,

"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**

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 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.

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

Project Timeframe: 2015 - present

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

Project Description: Annually since 2015, the Vander Weele Group^{LLC} 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^{LLC} 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^{LLC} 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.

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

Project Timeframe: 2020 - present

Project Dollar Amount: \$6,886,343

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.

D. 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,

"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

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. 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.

E. 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

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

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

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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.

F. 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.

G. 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.

H. 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.

DLA Clients

I. Middlesex County, New Jersey COVID-19 Stimulus Funds Application Monitoring

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 quickly and effectively distribute the Stimulus Funds 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: Emergency Rental Assistance Program

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 the 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 (ERAP) 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 would be required to execute as part of the application process, etc.
 - This assistance includes 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

ARPA, 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 ARPA 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 ARPA State and Local Coronavirus Fiscal Recovery Funds and is in the process of devising plans and programs on how best to utilize these ARPA 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 ARPA 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 ARPA funds, and other situations, as they may arise.
- Performing random audits of ARPA 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 ARPA funds.
- Providing the County any other assistance or services they request pertaining to the ARP.

J. Gloucester County, New Jersey CARES Act Oversight

DLA is currently providing professional services including background investigation services to Gloucester County, New Jersey as it relates to the expenditure of Community Development Block Grant-CV (CDBG-CV)) funding related to the Coronavirus response.

Using the \$1 million-dollar CDBG-CV funding, Gloucester County created the Microenterprise Business Assistance Program in an effort to retain jobs and stabilize local businesses. The grant awards up to \$10,000 to eligible for-profit businesses. Eligible businesses submit an application 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 met the CDBG National Objective without engaging in fraud, waste, or abuse of the funds provided.

DLA is providing 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 are performed to verify the information provided by the applicant and determine if the applicant has any outstanding liens or judgments 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.

K. Large Public Institutions

DLA has provided and is providing compliance, oversight, and quality assurance/quality control services for two large public-school institutions with aging infrastructure needs including one of the largest school districts in the country. In these roles, DLA reviews existing standard operating procedures (“SOPs”), and revises or develops needed sustainable SOPs for the management of aspects of Environmental Management, in accordance with the specific rules and regulations that govern each specific program. We work with clients to provide recommendations for process improvement as needed and develop the project management framework needed to develop plans that maximize the utilization of both public and private grants.

Additionally, in the performance of our work, DLA conducts audits and review of:

- Current and planned system of record keeping and works with staff to develop an efficient way to manage stored environmental records accordance with law and to best use resources in balance with other priorities.
- Current practices and assists with the active awareness training program for building occupants who are not directly involved with the management of environmental programs.
- Existing prioritization of environmental work orders and measure the process against equity and risk standards.
- SOPs to ensure that they are fully implemented and achieving desired outcomes.
- Providing regulatory expertise for indoor air quality assessments and prioritization around ventilation controls for CARES Act funded capital programs.
- Provides guidance around financial compliance reporting requirement for private grant funding.

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.

L. Cities for Financial Empowerment Fund

DLA was engaged by the Cities for Financial Empowerment (“CFE”) Fund in March 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 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 appears to support 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.

M. 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 webinar 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 also 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. DeLuca Advisory Services was part of a team of companies tapped by Bloomberg Philanthropies to generate a robust set of support services and resources to help local leaders combat the Coronavirus and protect the social and economic well-being of cities.

N. 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;
- Reviewing existing and amend and improve Code of Conduct, as well as other internal compliance documentation as seen fit;
- Developing a sampling methodology and performing audit testing procedures to ensure control compliance;

XII. OUR TEAM

MARIBETH VANDER WEELE

President of the Vander Weele Group^{llc} / CEO/Partner

Maribeth Vander Weele is President of the Vander Weele Group^{llc}, a Chicago firm that employs a powerful blend of expertise to promote integrity, efficiency, and sound programming in public and private institutions. The firm specializes in grants oversight services.

Maribeth is a results-oriented professional known for her ability to drive strategic and tactical change in large organizations. 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, revamped the Internal Audit division, managed a team that created an innovative system-wide truancy prevention program that returned thousands of children to school, and drove reforms such as mandatory summer school for children lagging behind their peers. 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 2009, she served on an investigatory panel to address abuses in the University of Illinois admissions process. 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 is a Certified Inspector General, which is a national designation.

CAREER HIGHLIGHTS

VANDER WEELE GROUP^{llc} President

2003 – Present

Maribeth is President of the Vander Weele Group^{llc}, a Chicago-based professional services firm that provides grants monitoring and investigative services. As President of the Vander Weele Group^{llc}, Maribeth:

- Developed, designed, and/or managed multiple nationwide and statewide grants monitoring programs.
- Spearheaded the development of company processes, procedures, and initiatives in human resources, finances, technology, regulatory compliance, facilities, and work procedures for client projects.
- Oversaw the development of grants management resource materials and libraries.
- Oversaw the recruitment of grants management professionals.
- Oversaw the development of multiple marketing and project-specific web sites.

- Managed investigative projects for Federal and corporate clients, domestically and abroad.

CHICAGO PUBLIC SCHOOLS

1995 – 2002

Inspector General

1998 – 2002

Maribeth served as the Inspector General for Chicago Public Schools, the nation's third-largest school system. As Inspector General, Maribeth:

- Oversaw a staff that investigated thousands of fraud, waste, and misconduct complaints in the operations and contracting of city schools.
- Restructured the agency to ensure that investigations were conducted according to the highest professional standards.
- Created and oversaw a construction integrity unit and a procurement fraud investigation unit, which instituted management reviews of key operational areas such as construction, food services, information technology, and janitorial services.

Chief of Investigations

1995 – 1998

In 1995, Maribeth joined the management team charged by Mayor Daley to turn around the city schools, acting as a key adviser to the Chief Executive Officer. On behalf of Chicago Public Schools, as Chief of Investigations, Maribeth:

- Spearheaded system-wide policy and management reforms to restore integrity, promote accountability, and improve the quality of public education.
- Created a team that investigated employee integrity issues, with a special emphasis on allegations of physical and sexual abuse of children.
- Oversaw the Internal Audit Unit, which conducted significant financial and management reviews.
- Oversaw a \$3 million Safe Schools grant.
- Launched and oversaw a Truancy Hotline, employing off-duty police officers to return thousands of children to schools.

AUTHOR

1995

Reclaiming Our Schools

Reclaiming Our Schools, the Struggle for Chicago School Reform, based on Maribeth's reporting for the *Chicago Sun-Times*, became the roadmap for the nationally acclaimed reform of the system. The Illinois state legislature and the school system implemented dozens of its recommendations, enabling the system to achieve significant improvement. Her work is quoted in multiple publications, domestically and abroad.

SPEAKER

Maribeth has lectured at seminars for the World Bank, Association of School Business Officials, the TIAA-CREF Annual Fraud Conference, the State of Indiana's Annual Legal & Ethics Conference,

the Association of Inspectors General, the American Society for Industrial Security, APEC (a group of Fortune 500 Global Security Directors), the National Business Roundtable, the United States Agency for International Development, the Public Broadcasting System, the National Association of Local Government Auditors, the Illinois Certified Public Accountants (CPA) Society, the Association of Certified Fraud Examiners, the National Education Writers Association, and in many other forums nationwide and in Canada. Her book has been cited in multiple graduate programs and she has lectured at colleges and universities such as Harvard University's Kennedy School of Government, Wheaton College, Loyola University, Columbia College in Chicago, DePaul University, the University of Chicago Graduate School of Business, and Kellogg Graduate School of Management at Northwestern University.

ASSOCIATIONS AND CERTIFICATIONS

Maribeth is a Certified Protection Professional and a Certified Inspector General. She is, or has been, a member of the Association of Certified Fraud Examiners, the Association of Inspectors General, the American Society for Industrial Security, the National Association of Corporate Directors, and the Illinois Chamber of Commerce. She is the winner of numerous journalism and book awards.

EDUCATION

Wheaton College: *Bachelor of Arts*: Political Science

Kellogg School of Business Management at Northwestern University, Executive MBA Program: two management courses. Maribeth has undertaken or taught nearly 100 onsite and online classes in investigations, management, security, human resources, information technology, marketing, writing, and grants management.

DEBORA WELLS

Program Manager and Contract Manager

A former Federal contracting officer for the U.S. Department of Defense, Debora is a respected professional with extensive experience leading operations, programs and staff in the areas of Human Resource, Human Capital, Grant Management and Evaluation, Acquisition, Plans, Policy, Financial Management, Manpower and Program Management, Analysis and Organizational Management. Proven track record in guiding sizeable cross functional teams in the design, redesign and launch of cutting-edge business solutions driving efficiencies, engagements, and revenues. Expert presenter, facilitator, and businessperson able to forge solid relationships with strategic partners and build consensus across multiple organizational levels.

CAREER HIGHLIGHTS

VANDER WEELE GROUP^{LLC} *2021- Present* **Program/Contract Manager**

On behalf of The Vander Weele Group^{LLC}, Debora:

- Analyzes grant submissions, revisions, and related budgets to ensure adherence to Federal and state regulations.
- Tests processes and internal controls to verify that practices are in place to ensure compliance.
- Samples and reviews expense reimbursements for equipment, supplies, and personnel to ensure they accord with laws, regulations, and established guidelines.
- Drafts recommendations and reports to summarize testing and findings and ensure that required reports are submitted per project requirements.
- Ensures that staff who are paid from grant funds are appropriately certified and that their documented duties align with the grant from which the funds were expended.
- Ensures that appropriate actions are implemented to resolve past deficiencies in auditing or monitoring reviews.

NOBLE EDUCATION INITIATIVE *2018 – 2021* **Director of Grants**

On behalf of the Noble Education Initiative, Debora:

- Provided leadership and direction for programs funded by Federal, state (Title I, Title II, Title III, Title IV), and private funds for all schools nationally supported by NEI to include all Title programs.
- Oversaw the application of and financial administration of Federal, state, and private grants.
- Planned and implemented grant programs from its application to approval and utilization.

- Provided all program management processes and ensured that program staff accomplished their approved program initiatives and that the school division met compliance and reporting requirements.
- Ensured all deliverables are accomplished.
- Assisted with the budget development process ensuring fund-based accounting and planning, programming, justification and execution of financial management processes were utilized.
- Responsible for the development and implementation of policies and guidance. Manages staff of 10 Grant Coordinators in multiple states.

CHARTER SCHOOLS USA
Grant Manager

2015 – 2018

On behalf of Charter Schools USA, Debora:

- Provided leadership and direction for programs funded by Federal, state (Title I, Title II, Title III, Title IV), and private funds.
- Oversaw the application of and financial administration of Federal, state, and private grants.
- Ensured that program staff accomplished their approved program initiatives and that the schools met compliance and reporting requirements.
- Developed and implemented the budget development process and performs budget analysis of all funds.

BANKER INDUSTRIES
Consultant

2009 - 2014

On behalf of Banker Industries, Debora:

- Provided insight and guidance into the government acquisition management process.
- Assisted with planning and project management related to identification of potential contract prospects through the development and completion of the response and proposals for requests for bids.
- Provided training and guidance on team building, mentoring and coaching. Specialized in integrating team members' issues with business strategy to enhance Banneker's performance, productivity, and profitability.

DEPARTMENT OF DEFENSE
Senior Director Financial Workforce Management

1978 – 2014

On behalf of DOD, Debora:

- Acquired 36 years of experience in the areas of human capital, acquisition (DoD Level 2 Acquisition certified), plans, policy, financial management, manpower and program

- management, analysis and organizational management.
- Designed the base realignment and closure cost analysis model.
 - The consolidation and oversight of FM education and training for DoD and the contracts to support this effort (\$586m per fiscal year).
 - The design, construction and implementation of the DOD FM Institute and Conference Center in Southbridge, MA.
 - The consolidation of all DoD finance and accounting operations.
 - Established the strategic human capital initiatives in FM, the design, development, and implementation of FM competencies and the design and development of the DOD FM Online and the DOD FM MyLearn websites.
 - 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 financial management expertise.

EDUCATION

Ball State University: *Master of Science in Executive Development for the Public Sector and Adult Education*

Indian Wesleyan University: *Bachelor of Science in Business Administration*

Outstanding Professional Award

SKILLS

- Strategic Decision Making
- Coaching and Inspiring Others
- Problem Solving
- Leading People and Change
- Acquisition Management
- Innovative Thinking
- Policies and Plans Management
- Building Coalitions
- Human Capital and Talent Management
- Grant Management and Evaluation
- Business Acumen
- Analysis and Program Management
- Education and Business Collaboration
- Organizational Management

DR. KRISTEN MOKOFISI

Supervisory Senior Consultant

Kristen has twenty years of experience in grants, fiscal, and contract management in addition to business, public relations/communications, and education focused on the psychology of performance and the support of young people and adults. She has extensive experience as a curriculum and program specialist in the field of standards development and implementation, data collection and analysis, and cross-curricular teaching to support varied learning modalities.

As the Education Programs Professional for Title IV-B from 2018-2021 and a team member of the Office of Student and School Supports for the Nevada Department of Education (NDE), Kristen has extensive experience managing Federal allocations, including both as the state manager of Title IV-B and a team member to support the CARES Act funds disbursed through ESSER I and ESSER II as well as the American Rescue Plan Act of 2021 (ARPA). Nevada received \$117 million in CARES Act ESSER funding of which \$105 million was distributed to LEAs and \$11.7 million reserved for NDE's distribution. Nevada also recently received \$1 billion in ARPA ESSER funds with a focus on safely reopening schools, investing in expanded afterschool programs, and supporting students and educators' social, emotional, and mental health needs. The Office of Student and School Supports supported the allocation and management of the funds disbursed to the varied Local Education Agencies and entities eligible for funds through both competitive and formula award processes.

CAREER HIGHLIGHTS

VANDER WEELE GROUP^{LLC}

2021- Present

Project Manager

On behalf of The Vander Weele Group^{LLC}, Kristen:

- Manages engagements with the Illinois State Board of Education.
- Analyzes grant submissions, revisions, and related budgets to ensure adherence to Federal and state regulations.
- Tests processes and internal controls to verify that practices are in place to ensure compliance.
- Samples and reviews expense reimbursements for equipment, supplies, and personnel to ensure they accord with laws, regulations, and established guidelines.
- Drafts recommendations and reports to summarize testing and findings and ensure that required reports are submitted per project requirements.
- Ensures that staff who are paid from grant funds are appropriately certified and that their documented duties align with the grant from which the funds were expended.
- Ensures that appropriate actions are implemented to resolve past deficiencies in auditing or monitoring reviews.

NEVADA DEPARTMENT OF EDUCATION **Education Programs Professional**

2018 - 2021

On behalf of the Nevada Department of Education, Kristen:

- Provided oversight to large Federal 21st Century Community Learning Center grant awarded to the state department of education.
- Provided guidance to over 100 after-school learning sites through telecommunications, email communication, and on-site visits.
- Provided grants management and peer-reviewed competitive award processing and management, as well as monitoring following Federally established guidelines.

WASHOE COUNTY SCHOOL DISTRICT*2015 – 2018***Art Department Head/Title 1 Teacher**

On behalf of Washoe County School District, Kristen:

- Art Department Lead and Social-Emotional Learning Implementation Specialist.
- Implement specialized curriculum to meet state and district standards of education for Title 1 school.
- Classroom and behavioral management of over 160 students per semester.
- Professional development and Peer Learning Community.
- Differentiate instruction to a varied level of cognitive development.

CHURCHILL COUNTY SCHOOL DISTRICT*2013 – 2015***Art Department Head/Title 1 Teacher**

On behalf of Churchill County School District, Kristen:

- Art Department Lead
- Implement specialized curriculum to meet state and district standards of education for Title 1 school.
- Classroom and behavioral management of over 160 students per semester.
- Professional development and Peer Learning Community.
- Differentiate instruction to a varied level of cognitive development

RIVER CHRISTIAN ACADEMY*2007 – 2013***Art Teacher/Substitute Teacher/SIP Professional**

On behalf of River Christian Academy, Kristen:

- Provided supervision and curriculum to primary and secondary students at private institution.
- Developed and implemented differentiated instruction to students of varied social, educational, and developmental backgrounds.
- Developed lesson plans, curriculum design, and conflict resolution plans and implementation for students.
- Pre-K curriculum implementation.
- Social intervention program support specialist.

RUTH HEINRICH/BONAVENTURE OF SPARKS*2001 – 2009*

Administrative Assistant/Medical Support

On behalf of Ruth Heinrich/Bonaventure of Sparks, Kristen:

- Diversified clientele management/End-of-life care services
- Performed payment collections for accounts payable/receivable
- Conflict resolution and office management
- Alzheimer's and Dementia care supporting daily living.
- Performed data entry and medical records management.

EDUCATION

Grand Canyon University: *Doctor of Philosophy in General Psychology*

University of Nevada: *Master of Arts in Secondary Education*

University of Nevada: *Bachelor of Art in Fine Arts*

Truckee Meadows Community College: *Associate of Art – Fine Arts*

SKILLS

- Communication and Skill Building
- Critical Thinking and Problem Solving
- Microsoft Office/Mac Suite
- Leadership Skills and Time Management
- Ability to Multitask and Work in a Team
- Strong Critical Thinking Skills and Complex Problem Solving
- Grant Writing and Management
- Standards and Curriculum Writing and Implementation
- Data Collection and Analysis
- Psychology and Mental Health Supports

ALISHA PRUITT, CFE
Subject Matter Expert

CAREER HIGHLIGHTS

NORTH CAROLINA DEPARTMENT OF TRANSPORTATION – RALEIGH, NC
Senior Auditor

8/2019 - Present

In this role, Alisha is responsible for executing advanced and specialized compliance and financial-related auditing work, related to Architecture/Engineering firms, local governments, utilities, turnpike and rail, with a focus on indirect, direct and salary rates and costs charged to the consultant in accordance with Federal Regulation Acquisition (FAR) and Uniform Audit and Accounting Guide (AASHTO). She also has knowledge of generally accepted accounting principles (GAAP), generally accepted government auditing standards (GAGAS), Yellow Book, and government cost allowability regulations/statutes. Additional roles and responsibilities include:

- Coordinate, review, evaluate, and audit procedures and practices of FAR and AASHTO and grant subrecipients and vendors for compliance with Federal grant requirements, governmental accounting standards, and applicable local, state, and Federal statutes and policies.
- Review and approve indirect cost rates, direct labor rates, non-salary direct costs and proposed fees for prime and sub-contractors awarded Professional Service contracts.
- Conduct reviews of indirect cost rate proposals submitted by each consultant including CPA workpaper reviews for Cognizant approvals.
- Verify invoices are accurate by ensuring contract number, direct labor rates and indirect cost rates and calculations have been accurately recorded as well as supporting documentation to justify direct costs.
- Perform year to year comparison schedules (correlation analysis), risk assessments, and request appropriate supporting documentation from the consultant to determine the indirect cost rate.
- Identify and assess risks within the Firm's internal controls.
- Review and approve (audit) invoices and purchase orders in SAP Workflow including Utility, Rail, Aviation, Turnpike, Local Government Agencies, Office of Civil Rights, and various Division Offices.
- Submit written report regarding findings and follow up to confirm corrections as needed.
- Analyze policies and procedures to ensure compliance.
- Provide technical assistance with SAP (CRS system) to vendors.
- Perform risk assessments, document and communicate risks to the Engineering firms.

NORTH CAROLINA DEPARTMENT OF INSURANCE (NCDOI) – RALEIGH, NC
Insurance Company Examiner

3/5/2018 – 8/22/2019

TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE (TDCI) – NASHVILLE, TN
Insurance Company Examiner

4/2016 – 2/2018

In this role, she planned and conducted on-site financial and compliance audits of insurance companies in accordance with state laws and regulation, departmental policies and procedures, and guidance by the National Association of Insurance Commissioners (NAIC) Financial Condition Examiners Handbook. She also has knowledge of statutory accounting, GAAP, and GAGAS. Additional roles and responsibilities included:

- Identified and assessed risks (capital & surplus, underwriting, reserve data, related party, reinsurance, and investment) within the Company's internal controls to ensure controls mitigate those risks.
- Tested internal controls to ensure effectiveness, and generated reports on audit findings, including identification of financial information material misstatements or severe control deficiencies and recommendations on improvement of internal controls.
- Completed audit work papers and memoranda by documenting audit tests and findings.
- Performed walkthrough process to ensure that internal controls are effective and sustainable.
- Analyzed, reviewed, and assessed reliability and fairness of clients' financial statements.
- Prepared written audit reports including comments, recommendations, and conclusions on work performed for TDCI.
- Identified and recognized problems during the examination to recommend course of action.
- Created and managed the budget to ensure on schedule and within budget for TDCI.
- Held monthly meetings with stakeholders to update on progress on examination for TDCI.
- Served as a lead auditor for Tennessee county mutual insurance companies.

GRADY HEALTH SYSTEM IMAGING SCHOOL - ATLANTA, GA
Financial Aid Administrator

6/2011 – 5/2015

In this role, she performed the financial administration and reporting of assigned Federal and state grants, Federal loans, scholarships, and VA funds which includes establishing grant in financial system, preparing budget and any adjustments, monitoring spending and assisting in accurate and timely reimbursements. Additional roles and responsibilities included:

- Reviewed, evaluated, and processed financial aid packaging for qualified applicants in accordance with Federal, state, institutional, and other policies and procedures.
- Prepared weekly financial reports and reviewed account balances in order to rectify ledger accounts.
- Coordinated internal reconciliation efforts and report to reviewing entities, such as

auditors, program reviewers, and accreditation teams.

- Managed student loan Federal default rate including development and implementation of effective borrower communications and default management tools.
- Computed tuition revenue to record on 1098T forms and submitted to the Internal Revenue Service. Developed compliance monitoring plans for Federal and state, and VA grants.
- Submitted Federal Title IV grant reports to the Internal Audit Department quarterly
- Monitored Federal Title IV grant and VA grant policy changes to accurately award recipients.

BROWN MACKIE COLLEGE – ATLANTA, GA

4/3/2009 – 5/30/2011

Financial Aid Analyst

In this role, she performed the financial administration and reporting of assigned Federal and state grants, Federal loans, scholarships, and VA funds which includes establishing grant in financial system, preparing budget and any adjustments, monitoring spending and assisting in accurate and timely reimbursements. In addition, student debt trends, financial need trends, and other trends such as the use of tuition discounting, merit-versus need-based scholarships, the financial impact on students enrolling in combined-degree programs. Additional roles and responsibilities included:

- Performed verification of financial information and other documentation submitted by students established by Title IV Federal Student Aid Handbook.
- Evaluated unusual/mitigating circumstances documentation or information provided by the student; exercises judgment by making adjustment or revisions to costs, contribution, need or dependency status as exception to the process.
- Obtained and reviewed files for year- end audits for sufficient documentation and accuracy of loan and/or grant amounts.
- Conducted individual and group counseling on financial aid problems to prevent student loan default.
- Calculated the Return of Title IV funds (including grants) and, if it applies, authorize post-withdrawal disbursement to students.
- Reconciled monthly account receivables report.
- Provided counsel and expertise about how to deal with credit issues, budgeting, record-keeping, and current changes in legislation that may affect students.

EDUCATION

12/2015 **Bachelor of Business Administration** – Mercer University
Concentration: Accounting

12/2004 **MBA, Master of Business Administration** – Keller Management School
Concentration: Health Administration Services at Atlanta, GA

5/2003

B.S., Bachelor of Science – University of Illinois at Champaign, IL
Concentration: Community Health
Minor: Health Planning and Administration

CERTIFICATION

Certified Fraud Examiner (CFE) by Association of Certified Fraud Examiners 3/2019

JOB RELATED TRAINING

- AASHTO Annual Conference
- Surgent Auditing Courses
- TN Society of Financial Examiners (SOFE) State Chapter Regional Training Seminar
- Insurance Regulatory Examiners Society (IRES) Training Seminar
- Katie School of Insurance and Financial Services
- NAIC – Foundations of Insurance Regulation and Risk Focused Course Certificate of Completion

ADDITIONAL SKILLS

- SAP ERP System
- ACL - Audit and Compliance Management software
- Teammate - Audit Management software
- Microsoft Office Suite and Adobe Acrobat
- MS Word, Outlook, PowerPoint, Excel, Teams
- CampusVue Financial Aid Software
- EdExpress Financial Aid Software

GWENDOLYN BOSTON

Subject Matter Expert

Gwendolyn is a meticulous and fiscally minded professional adept at compiling and analyzing data to determine compliance with program, grant guidelines and criteria. In the past, Gwendolyn has administered \$40M+ in combined Federal, state, and private grand-funded portfolios, supporting annual educational goals and objectives. She is also recognized as a SME who was responsible for conducting district-wide training and technical assistance to fulfill grant requirements.

CAREER HIGHLIGHTS

VANDER WEELE GROUP^{LLC}

2021- Present

Fiscal Monitor

On behalf of the Vander Weele Group^{LLC}, Gwendolyn:

- Analyzes grant submissions, revisions, and related budgets to ensure adherence to Federal and state regulations.
- Tests processes and internal controls to verify that practices are in place to ensure compliance.
- Samples and reviews expense reimbursements for equipment, supplies, and personnel to ensure they accord with laws, regulations, and established guidelines.
- Drafts recommendations and reports to summarize testing and findings and ensure that required reports are submitted per project requirements.
- Ensures that staff who are paid from grant funds are appropriately certified and that their documented duties align with the grant from which the funds were expended.
- Ensures that appropriate actions are implemented to resolve past deficiencies in auditing or monitoring reviews.

DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT

2004 – 2020

Federal, State, and Local Grant Supervisor

On behalf of the Detroit Public Schools Community District, Gwendolyn:

- Facilitated training for contracted and newly on-boarded employees.
- Ensured instructional and support staff were high qualified, remaining compliant with Federal standards; aligned positions with Federal codes and HR position control numbers.
- Created, reviewed, and approved grant-related requisitions.
- Leveraged expertise to develop Federal, state, and local processes and procedures for the grant program.
- Subject matter expert (SME) on Federal, state, and local grant requirements and compliance regulations; guided personnel on regulatory standards.

- Generated Title III and Section 41 grand final expenditure reports (FER); created grant-specific reports and submitted said reports in a timely manner.
- Completed Adjusted Journal Entries (AJE), resolving budget negatives, and transfer staffing positions and goods/services expenditures to appropriate funding objectives.

DETROIT PUBLIC SCHOOLS

1999 – 2004

Executive Assistant

On behalf of Detroit Public Schools, Gwendolyn:

- Coached, mentored, and supervised 14 personnel by coordinating, disseminating, retrieving, and scoring 100K+ student pre-/post-tests.
- Conducted informative training, ensuring district-wide compliance with training requirements.
- Drove business development initiatives through the use of self-developed PowerPoint Presentations.

EDUCATIONDavenport University: *Master of Business Administration in Management*Davenport University: *Bachelor of Business Administration in Office Administration***SKILLS**

- Grant Compliance
- Grant Requirements
- Regulatory Standards
- Budget Development
- Budget Administration
- Request for Proposals
- Contract Negotiations
- Performance Assessments
- Title III Funding
- General Ledger
- Database Administration
- Project Management
- Data Analytics
- Procedural Development
- Audit Support
- Data Compilation
- Human Resources/Employee Relations
- Executive Administrative Support

DANIEL GAFFNEY, CPA, CIA, CISA

Subject Matter Expert

Daniel Gaffney is an experienced leader and risk management professional, leveraging background as a Certified Public Accountant (CPA) with more than 25 years of internal audit and consulting experience. He demonstrated results in building internal audit functions, enterprise risk management frameworks, annual risk assessments, and internal audit plan development. He served as Fiscal Compliance Monitor for both the Bureau of Indian Education and the Illinois State Board of Education engagements on behalf of the Vander Wee Group^{llc}. Daniel is certified as a CPA in the State of Illinois.

CAREER HIGHLIGHTS

VANDER WEELE GROUP^{llc}

2016 – Present

Daniel Gaffney served as Fiscal Compliance Monitor for an engagement with the Bureau of Indian Education and the Illinois State Board of Education. On behalf of the Vander Wee Group^{llc}, Daniel conducted the following in support of the FY18-FY21 Illinois State Board of Education monitoring of Chicago Public Schools with respect to Federal grants:

- Determined appropriate data sources and information needed to conduct analyses and reviews of various Federal grant-funded activities.
- Conducted rudimentary data analysis in connection with financial operations of Federal government grant-funded activities.
- Conducted desk reviews and on-site financial compliance monitoring visits for Federal grant-funded programs at public schools.
- Prepared detailed draft grant monitoring reports containing findings of non-compliance along with appropriate recommendations.
- Assisted schools with grant compliance visit preparations, corrective actions, and related questions.
- Provided budgetary support, training, and technical assistance to departments and schools on financial policies and procedures.
- In exit meetings with schools, reported findings or recommendations of improvement.

CROWE HORWATH LLP

2008 – 2009

Executive Risk Consulting Services

The eighth largest public accounting firm, based in the United States, specializing in consulting and accounting services, with 2,400 employees in 23 offices domestically. Daniel serviced Crowe clients with internal audit, enterprise risk management, IT audit, and SOX 404 expertise. On behalf of Crowe Horwath LLP, Daniel:

- Led teams in the insurance industry and in the public sector for risk-based Sarbanes-Oxley internal controls documentation and testing, project management, IT audit, and enterprise risk management services.
- Led an internal team of Executives to develop market strategies and client service

objectives for the insurance industry.

- Worked with a client's internal audit department to perform an internal quality assessment and refined approach and methodology for the client to make necessary improvements to comply with Institute of Internal Auditors professional standards.

GRANT THORNTON LLP

2006 – 2008

Grant Thornton is the sixth largest public accounting firm specializing in accounting, tax, and business advisory services with offices in 112 countries and 50 offices domestically.

Wisconsin Practice Leader

2007 – 2008

Daniel led a Wisconsin practice of eight professionals in three offices in order to enhance relationships with other practices, to recruit and develop professionals, to fuel growth in revenues, and to provide vision.

On behalf of Grant Thornton LLP, Daniel:

- Identified target companies, developed proposals, and delivered client service.
- Established leadership and engaged staff in developing an operating plan for 2008 that created a sense of ownership.
- Implemented structures to drive improved client service and manage risk for the firm.
- Gained support for the use of databases to streamline staff tracking and planning.
- Immediately improved business development leading to new clients in Wisconsin.

Director-Business Advisory Services

2006 – 2008

Daniel developed proposals for new clients and formally presented to Audit Committees and executive management.

On behalf of Grant Thornton LLP, Daniel:

- Performed annual risk assessments and developed internal audit plans, which were approved by audit committees.
- Executed internal audits based on approved annual internal audit plans. Audits were financial, operational and compliance based, to meet the needs of executive management and Audit Committees.
- Led and conducted Sarbanes-Oxley 404 controls documentation and testing projects for publicly held and privately held clients in healthcare software and ambulatory/medical device industries.
- Identified and recommended enhancements to improve internal processes that eliminated manual redundancies and improved controls.
- Worked with C level executives, audit committees and boards of public and private companies, to gain approval for suggested actions to improve their organizations by linking risk assessments to the overall strategic plan and budgeting processes.
- Led internal initiatives to improve employee development and retention at Grant Thornton.

- Developed and led components of annual onboarding training for new professionals.
- Developed training methodology and instructed new employees in national program to improve retention and cultural fit.

KPMG LLP*2003 – 2006*

A global network of professional firms, providing audit, tax, and advisory services, operating in 148 countries with more than 113,000 professionals.

Director, Internal Audit Services*2003 – 2006***Manager, Internal Audit Services***2003*

On behalf of KPMG LLP, Daniel:

- Performed annual risk assessments, developed internal audit plans, and executed internal audits based on the approved audit plans.
- Conducted financial, operational, and compliance audits to meet Audit Committee requirements.
- Led and conducted Sarbanes-Oxley 404 controls documentation and testing for publicly held clients in real estate, pharmaceutical, and telecom/wireless industries.
- Outsourced internal audit function for a global law firm and executed audits internationally.
- Interviewed and recruited new employees to identify appropriate talent.
- Drove internal process improvements in areas such as recruiting to reduce the cycle time between the identification of candidates and their hiring, thus increasing the rate at which recruits accepted employment offers.
- Developed process flow maps for the client acceptance process that were distributed nationally within the firm. These maps significantly reduced overall risk and process time for client acceptance.

CONSECO INC.*1998 – 2003*

A Fortune 500 company, with more than \$4 billion in annual revenue and a leading provider of term life insurance, health insurance, and retirement needs.

2nd Vice President-Internal Audit-CAE*2002 – 2003***Manager, Internal Audit***1998 – 2002*

Daniel was recruited by SVP/General Auditor to develop and lead internal audit function.

On behalf of Consec Inc., Daniel:

- Developed audit programs and process flow maps for five key operations and 100 auditable entities spread over 15 risk categories (i.e., legal, regulatory, fraud, financial reporting and system integrity).
- Developed department structure, procedures, and methodologies to improve efficiencies and reduce ramp-up time for new employees.

- Recruited, trained, and directed staff based in two locations.
- Conducted internal investigations involving fraud and misappropriation of assets.
- Trained as a Champion in Six Sigma/Process Excellence quality methods.
- Gained support of Senior Management to purchase and install ACL software, which saved time and improved effectiveness of audits.
- Core member of the Corporate Risk Management team that identified and developed plans to mitigate significant risks to the organization.

CERTIFICATIONS

2018 CSX Cybersecurity Certificate

1997 Certified Information Systems Auditor

1995 Certified Internal Auditor

1992 Certified Public Accountant

EDUCATION

DePaul University: Kellstadt Graduate School of Business: *Master of Business Administration*

An eBusiness concentration that integrates leadership and change management theories with information technology deployment strategies.

University of Wisconsin: *Bachelor of Business Administration: Accounting*

ARTECIA FOSTER Subject Matter Expert

Artecia is a highly self-motivated, accurate, resilient, and adept Finance Associate and Grants Monitor who provides key accounting, organizational, and monitoring skills. She conducted monitoring reviews for the Vander Weele Group^{LLC}'s engagement with the Bureau of Indian Education, and currently conducts monitoring reviews for the Illinois State Board of Education and the Illinois Racing Board.

CAREER HIGHLIGHTS

VANDER WEELE GROUP^{LLC} Grants Monitor

2015 – present

On behalf of the Vander Weele Group^{LLC}, Artecia conducts the following in support of the FY21-FY24 Illinois State Board of Education (ISBE) monitoring of Chicago Public Schools (CPS) and FY20-FY22 ISBE monitoring of nine other school districts, with respect to Federal and state grants:

- Determines appropriate data sources and information needed to conduct analyses and reviews of various Federal grant-funded activities.
- Conducts rudimentary data analysis in connection with financial operations of Federal government grant-funded activities.
- Conducts desk reviews and on-site financial compliance monitoring visits for Federal grant-funded programs at public schools.
- Prepares detailed draft grant monitoring reports containing findings of non-compliance and appropriate recommendations.
- Assists schools with grant compliance, visit preparation, corrective actions, and related questions.
- Provides budgetary support, training, and technical assistance to departments and schools on best practices and financial policies and procedures.

On behalf of the Vander Weele Group^{LLC}, Artecia also:

- Performed monthly desk reviews in an engagement with the Bureau of Indian Education.
- Served as a Grants Monitor in an engagement with the FY18 – FY20 ISBE monitoring of CPS with respect to Federal grants.
- Serves as a Grants Monitor in an engagement with the Illinois Racing Board.
- Automated key processes of the company's finance function.
- Examines and verifies various documents to ensure completeness and accuracy of data in accordance with accounting procedures.
- Monitors and completes company's WBENC, WBE, DBE, WOSB, and HUBZone certifications and licenses to ensure compliance with Federal and state laws and regulations.
- Oversees company's finance policies to ensure compliance with ever-changing county,

- city, state, and Federal mandates.
- Performs regular audits of company's financial records.

CITY COLLEGES OF CHICAGO DISTRICT OFFICE
Assistant Accountant

2015

On behalf of City Colleges of Chicago District Office, Artecia:

- Created and posted journal entries using PeopleSoft, as well as disposed of assets while recording their costs and acquisitions dates.
- Performed data entry and general filing.
- Prepared the schedule of daily cash reports for all seven City Colleges and their business entities.
- Reviewed the company's investments and adjusted their market values and maturity dates.
- Thoroughly evaluated accounts to ensure their balances corresponded with the general ledger, identifying any variances, and analyzing them to justify their existence.
- Assisted with the preparation of bank reconciliations.
- Assisted with the preparation of the Comprehensive Annual Financial Report (for Fiscal Year ending June 30, 2015).

EDUCATION

Roosevelt University: *Bachelor of Science in Business Administration: Accounting Major*

Relevant Coursework: Advanced Accounting, Auditing, Intermediate Accounting, Cost and Managerial Accounting, Income Tax Law and Procedure, and Principles of Finance Accounting Club

Harold Washington College: Associate in Arts: Accounting Major

SKILLS

- Proficient in Microsoft Office, including Microsoft Word, Excel, and PowerPoint.
- Extremely organized.
- Detail oriented.
- Experience with PeopleSoft.
- Experience with liability accounts.
- Highly adaptable.
- Excellent at time management.

Joseph A. DeLuca, CEO/Partner

Joseph A. DeLuca is widely recognized as an industry pioneer in integrity monitoring, compliance, due diligence, auditing, and risk management. He leveraged decades of law enforcement experience to become an expert in conducting domestic and international investigations and intelligence-based risk-modeling. A licensed and bonded investigator and private detective, Joe has led high-profile efforts to identify and prevent fraud, waste, and abuse in almost every industry and business sector including construction, public works, large infrastructure projects, schools and universities, and gaming and casinos. Joe continues to develop, design, and implement solutions for the most complex problems facing a wide variety of private- and public-sector clients.

DeLuca Advisory Services (DLA) | New York, NY

2018 - present

Founding Principal and Project Executive

- Lead team of veteran experts in offering a full-spectrum of investigative and advisory services to private and public-sector clients
- Provide guidance to clients on steps needed to establish a world-class ethics and compliance program and to implement necessary controls to minimize fraud
- Provide oversight and subject matter expertise for Federally funded disaster recovery initiatives
- Provide oversight and guidance to counties receiving CARES Act and American Rescue Plan Act funds
- Assist in the design, implementation, management and oversight of programs/funds
- Design program elements, applications, procedural manuals, reports, etc.
- Provide guidance on the interpretation of Federal eligibility requirements
- Assist in the verification of the eligibility of applicants and perform appropriate due diligence on applicants and perform audits on the applications and expenses of various programs
- Assist in the reporting of program performance metrics to the US Treasury Department

Secure Worker Access Consortium (SWAC) | New York, NY

2018 - present

Chief Compliance Officer

- Ensure workplace compliance and personnel assurances for large public-private partnership adheres to best practices for security, safety, and risk management
- Lead efforts to efficiently and effectively promote safe and secure work environments, improve operational quality and integrity, and maintain protections for workers'

- privacy and employment rights for thousands of private- and public-sector clients.
- Served as appointed member of the Transportation Security Administration’s Surface Transportation Security Advisory Committee (“STSAC”)
- Served as Chair of the Insider Threat Committee for STSAC which covers insider threats to surface transportation operations focused on due diligence and systematic approaches to minimizing risk of terrorist and other threats by criminal elements.

K2 Intelligence | New York, NY

2012 - 2017

Executive Vice President, Americas Operation

- Managed all aspects of Construction and Real Estate (C&RE) Services practice
- Collaborated with Europe, Middle East, and Africa (EMEA) to develop CR&E globally
- Managed and developed C&RE relationships with partners and vendors
- Provided quality control over proposal development, project launch, and project closings
- Evaluated potential acquisitions, investments, new products, offerings, and offices
- Conducted investigations, due diligence and litigation support for client matters

Thacher Associates | New York, NY

1996 – 2012

President and Co-Founder

- Created the premier integrity risk management and corruption prevention and detection services in New York City, providing investigations and research, electronic due diligence, database services, forensic audits, risk assessments, business intelligence, compliance programs, and civil prosecutions to public- and private-sector clients
- Provided monitoring and compliance programs directly to government agencies and private-sector contractors
- Assisted government agencies in the management of Independent Private Sector Inspector General (IPSIG) programs
- Shared responsibility for executive management of all key integrity monitorships, including Ground Zero, MTA Transit Projects, Scalandre, the Port Authority of New York and New Jersey’s WTC Transportation Hub, Retail, and the National September 11th Memorial monitorships
- Played key role in the development and refinement of the integrity risk management monitoring plans, and in the management teams that have overseen the implementation of those plans

New York City School Construction Authority (NYCSCA) | New York, NY

1990 – 1996

Office of the Inspector General

Assistant Deputy Inspector General and Chief of Operations

- Co-founded office along with the Inspector General at the request of New York State Governor Mario Cuomo
- Conceptualized mission, structure, and methods
- Developed, implemented, and staffed the Office of the Inspector General where none had previously existed: from site selection, office design, and computer/telephone/security systems purchase to hiring of attorneys, analysts, investigative engineers, and support staff
- Managed four units central to the agency: investigative, research and analysis, intelligence, and MIS
- Supported the Inspector General through problem identification; crime pattern assessments; the collection, storage and retrieval of intelligence; policy and procedure analysis; and development of policy recommendations to protect and improve the integrity of the SCA’s construction process
- Developed sophisticated structural and systems analysis programs aimed at prevention and detection; an intelligence capability complemented by proactive undercover operations; and a state-of-the-art computer system designed to facilitate the exchange and analysis of information within the agency and with other law enforcement entities

New York State Organized Crime Task Force (OCTF) | New York, NY

1980 – 1990

Chief of Analysis and Investigator

- Supervised research and analysis component of OCTF’s construction industry project which culminated in two published reports to Governor Cuomo - Corruption and Racketeering in the New York City Construction Industry

New Jersey State Police | New York, NY

1978 – 1980

Chief Analyst

- Participated in the pilot study of a New Jersey State Police Analysis Unit
- Contributed to the Analysis Unit’s expertise in designing and implementing intelligence analysis components, which heavily influenced and was drawn upon by many premier law enforcement agencies such as the FBI, Scotland Yard, and the Canadian and Australian Police Departments

West Virginia University | Morgantown, WV

1976



Master of Public Administration

Salem University | Salem, MA

1975

Bachelor of Arts, Criminal Justice and Sociology

Steven A. Pasichow, CIG, CFE

Steven Pasichow 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. A veteran of public institutions, he has overseen fraud prevention efforts and integrity monitorships on major construction projects and crisis response initiatives for The Port Authority of New York and New Jersey and the City of New York. Steve not only served as Inspector General for several City agencies, including the New York City Housing Authority, but also supervised the Inspectors General of many more. Steve's excellence in leading large teams tasked with 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.

DeLuca Advisory Services (DLA) | New York, NY

2020 - present

Executive Managing Director

- Lead investigations for public- and private-sector clients
- Lead a variety of integrity and compliance engagements
- Provide guidance to clients on steps needed to establish a world-class ethics and compliance program and to implement necessary controls to minimize fraud
- Provide oversight and subject matter expertise for Federally funded disaster recovery initiatives
- Provide oversight and guidance to counties receiving CARES Act and American Rescue Plan Act funds
 - Assist in the design, implementation, management and oversight of programs/funds
 - Design program elements, applications, procedural manuals, reports, etc.
 - Provide guidance on the interpretation of Federal eligibility requirements
 - Assist in the verification of the eligibility of applicants and perform appropriate due diligence on applicants and perform audits on the applications and expenses of various programs
 - Assist in the reporting of program performance metrics to the US Treasury Department

The Port Authority of New York & New Jersey (PANYNJ) | Hoboken, NJ

Office of Inspector General

Deputy Inspector General / Director of Investigations

2014 – 2020

Assistant Inspector General / Assistant Director for Investigations

2004 – 2014

- Managed and directed the office responsible for investigating all fraud, corruption, waste, abuse, and other misconduct pertaining to all commissioners, officers, employees, and those doing business with the PANYNJ
- Led all aspects of the Fraud Prevention Program for all large capital construction projects and crisis response initiatives, including oversight of the Integrity Monitors assigned to the World Trade Center Redevelopment Program, LaGuardia Airport Central Terminal Building Redevelopment Program, Newark Airport Terminal One Redevelopment Program, New Goethals Bridge, Bayonne Bridge Navigational Clearance Program, Lincoln Tunnel Access Program, and Hurricane Sandy Recovery Projects
- Oversaw all private-sector corporate Integrity Monitors employed to monitor firms that experienced integrity related issues (e.g., government investigations, Deferred Prosecution or Non-Prosecution Agreements) as a condition of continuing to perform on existing Port Authority contracts, or awarded new contracts
- Managed additional prevention programs such as the Vendor Integrity Checks Program, Security Inspections / Penetration Testing Program, Integrity Awareness Program, and High-Level Employee and Applicant Background Investigations Program
- Oversaw three police oversight units responsible for investigating misconduct by employees of the PANYNJ's Police Department

New York City Department of Investigation (DOI) | New York, NY

Assistant Commissioner

1992 – 2004

- Coordinated agency-wide investigations into corruption, criminal activity, and conflicts of interest, and collaborations with law enforcement agencies and prosecutorial offices
- Managed all aspects of the DOI's Integrity Monitoring Program, including selecting and supervising Integrity Monitors assigned to private contractors, the workplans and budgets for their engagements, and their performance of the engagement
- Oversaw the Integrity Monitors assigned to the clean-up operation at Ground Zero following the September 11th terrorist attacks
- Co-chaired the DOI's Training Program and Peace Officer Program
- Chaired the DOI's Advisory Committee on Policy and Procedures, authoring and updating the agency's Investigative Policies and Procedures Manual
- Oversaw the Inspectors General for the Department of Design and Construction, Department of Health, Department of Transportation, Office of the Chief Medical Examiner, and social services-related agencies

Inspector General, New York City Housing Authority (NYCHA)

1995 – 2004

- Managed day-to-day operations of the Inspector General office responsible for NYCHA
- Led investigations into corruption, criminal activity, and conflicts of interest for NYCHA
- Collaborated with law enforcement agencies and prosecutorial offices throughout the course of and after investigations
- Managed the Integrity Monitors engaged to oversee private contractors working on NYHCA projects

Supervising Inspector General

1990 – 1992

- Served as Inspector General of all social services-related agencies, including what now constitute the Human Resources Administration, Administration for Children’s Services, Department of Homeless Services, Department of Youth and Community Development, Department of Cultural Affairs, Department for the Aging, and Department for Employment

Inspector General, Human Resources Administration

1988 – 1990

- Managed day-to-day operations of the Inspector General office responsible for many social services-related agencies, including what now constitute the Human Resources Administration, Administration for Children’s Services, and Department of Homeless Services

New York City Department of General Services | New York, NY

Office of Inspector General

Inspector General

1986 – 1988

First Deputy Inspector General

1984 – 1986

Deputy Inspector General

1981 – 1984

Assistant Inspector General

1979 – 1981

Confidential Investigator

1978 – 1979

- Led investigations into corruption, criminal activity, and conflicts of interest
- Collaborated with law enforcement agencies and prosecutorial offices throughout the course of and after investigations

Certified Fraud Examiner (CFE)	2011
Certified Inspector General (CIG)	2000
Farleigh Dickinson University Teaneck, NJ	2008
Master of Public Administration	
John Jay College of Criminal Justice, City University of New York New York, NY	
1978	
Bachelor of Science, Criminal Justice (Magna Cum Laude)	

New York City Department of Investigation Awards

- Outstanding Performance Award
- Commissioner's Award for Sustained Superior Performance
- Significant Contribution to a Major Investigation
- Significant Contribution to a Major Report
- Significant Contribution to a Major Project

United States Department of Justice Award

Award for Public Service

John Jay College of Criminal Justice Award

Distinguished Alumnus Award

Association of Inspectors General

Board Member

Former President of the New York / New Jersey Chapter

Chair of Chapter Development Committee

Member of Standards, Conference, Strategic Planning, and Training Committees

Association of Certified Fraud Examiners

Kevin Mullins, Subject Matter Expert

Kevin Mullins specializes in financial and forensic investigations. He is a certified fraud examiner with 20 years of multidisciplinary experience in the accounting industry, specifically in the areas of forensic auditing and accounting. He performs analyses not only to detect fraud and noncompliance, but also to identify possible areas where costs can be recovered and make recommendations to client management for improvements in internal controls.

DeLuca Advisory Services (DLA) | New York, NY

2021 - present

Managing Director/Head of Forensic Accounting

- Participate as a key member in and oversee project risk assessments and the development of not only audit, but project wide approaches and lead multidisciplinary teams in implementation of same.
- Assist agencies with developing or enhancing policies and procedures related to the distribution of grants funds and implementing the eligibility determinations of same to be in line with specific regulatory requirements and best practices.
- Work with client management and staff to improve or develop controls related to financial recording and reporting and ensure compliance with GASB and GAAP.
- Work with client counsel and management to address potential legal and financial risk issues on various projects, including those stemming from regulations such as CDBG-DR and 2 CFR 200.
- Assess compliance with internal controls and procedures and recommend improvements as necessary.

K2 Integrity (formerly K2 Intelligence) | New York, NY

Managing Director

2010 – 2021

- Head of New York based forensic accounting practice, leading a team of over 10 staff at varying levels.
- Supervise staff teams on a multitude of projects including but not limited to integrity monitorships, compliance reviews, grants management, financial systems migration, internal controls and procedural reviews, implementations of policies and procedures, and

forensic investigations for a wide range of private and public clients.

- Work with client management and staff to develop or enhance accounting policies and procedures in line with both regulatory requirements and best practices and assist with implementation and testing of compliance with key procedures.
- Lead migration of accounting and vendor information from existing accounting software to new systems, overseeing the reconciliation of financial and vendor data.
- Lead investigations of suspect entities and individuals for legitimacy and fraud prevention.

J.H. Cohn, LLP (Now CohnReznick) | Eatontown, NJ

Senior Accountant & Auditor

2005 – 2010

- Examine records and monitor for errors and fraud on large, high-profile contract work.
- Evaluate contractors and subcontractor billing submissions for reasonableness and completeness.
- Make recommendations to appropriate personnel to assist in bettering the review process as it relates to contractual efficiency and compliance.
- Assist in developing approach and work-plan as it relates to audit procedures performed.
- Identify and investigate variances and discrepancies noted and report to client and various government agencies involved with the project.

Benefits and Collective Bargaining Agreement Compliance

- Performed various procedures to ensure proper reporting and compliance related to the collective Bargaining Agreement of a major North American professional sports league players' union.
- Deal specifically with upper management of assigned Teams in reviewing reporting submissions.
- Uncover errors and assist in resolving compliance issues to all parties' satisfaction in a limited amount of time available.
- Perform audits of single and multi-employer benefit plans and ensure that policies and reporting are in compliance with ERISA regulations.
- Uncovered evidence of non-compliance as it relates to the timely remittance of benefit contributions.

Auditing

- In-charge accountant for several audit clients of all sizes in areas such as construction and manufacturing and distribution, performing audits and reviews of financial statements, employee benefit plans, agreed-upon procedures, etc.
- Manage and supervise staff in performing necessary procedures efficiently and within stated deadlines.
- Deal directly with client executive management to discuss and resolve audit and accounting issues and recommend ways to improve reporting and internal controls.
- Perform analyses ensure accounting policies and reporting are in compliance with US GAAP.
- Uncovered fraudulent activities on a large client and developed a set of procedures to address the further risk of fraud during the audit.

Tax

- Participated in year-end tax preparation for several clients, including preparation of Forms 1120, 1120S, 1065, as well as reviewing Forms 5500 for accuracy and ERISA compliance.

Monmouth University | West Long Branch, NJ

Master of Public Administration (Inspection & Oversight)

2003

BS, Accounting

Certified Member of the Association of Certified Fraud Examiners (ACFE)

Michael Dundas, CCA, Subject Matter Expert

Michael Dundas has decades of experience leading teams on compliance, financial, contract administration, and construction audits. A veteran of the public sector and massive construction and infrastructure projects, Michael is a Certified Construction Auditor who has worked extensively with premier architecture, engineering, program management firms and construction managers such as AECOM Tishman, Turner, and STV.

DeLuca Advisory Services (DLA) ▣ New York, NY

2019 - present

Project Manager

- Plan and execute various audit engagements
- Execute CARES Act reviews for Middlesex County, New Jersey, which include reviews of municipal and county CARES Act Expenditures, Emergency Rental Assistance Program, Small Business Relief Grants and CARES school district grant funding
- Risk Assess CARES Act engagements to identify areas of greatest risk and related audit steps, which include ensuring eligibility in accordance with Treasury Department and other established guidelines, COVID-19 relation, procedural and internal controls, and reports to client summarizing the results of the review and corrective action required
- Communicate with client representatives on the status of the engagement, and financial, compliance, procedural, integrity, or other identified risks
- Ensure reviews are performed efficiently and effectively and in a collaborative fashion

The Port Authority of New York and New Jersey ▣ New York, NY

Assistant Director, Audit Department

2015 - 2019

- Led four audit divisions and forty auditors performing contract, compliance, construction, and financial reviews.
- Ensured efficient and effective completion of departmental assignments in accordance with Institute of Internal Auditors Standards.
- Surveyed clients and staff on the effectiveness of services provided and analyzed results to improve efficiency and effectiveness.
- Coordinated the development and execution of the annual audit plan for four divisions with a

focus on the areas of highest risk to the agency

- Reviewed draft audit reports and recommendations submitted by managers and ensured clear, concise, and accurate results.

Manager, World Trade Center (WTC) Audit Division

2008 – 2015

- Spearheaded the newly created division and coordinated the planning and execution of all audit activities related to the redevelopment of the WTC site
- Managed a staff of twelve auditors performing contract, construction, operational, and financial reviews at the WTC site
- Developed initial and six subsequent annual audit plans for the WTC Audit Division
- Coordinated construction auditing team to meet the extremely fast-paced demands of work at the WTC site
- Upheld departmental compliance with Institute of Internal Auditors Standards
- Managed reviews of key processes at the WTC site and identified areas where the process could be enhanced
- Regularly consulted with relevant executives on key business risks, controls, and audit results
- Drafted Hurricane Sandy procedures for the WTC site to prevent double billings by contractors
- Provided contract administration and cost-plus training to staff and outside consultants
- Conducted dozens of audits of requisitions, payment applications, change orders, supplemental agreements, and contract documents for premier firms involved in the site such as AECOM Tishman
- Managed cost-plus and other financial reviews of numerous contractors, subcontractors, and consultants at the site
- Reviewed draft audit reports to identify areas in need of improvement and corrective action to be taken
- Assisted Office of Inspector General and integrity monitor staff with fraud, waste, and abuse reviews, including leading a forensic audit of a WTC Contractor for the Inspector General

Assistant Manager, Percentage Agreements Audit Division

2005 – 2008

- Supervised and directed staff in the performance of audits
- Reviewed workpapers and draft audit reports prepared by staff for accuracy and completeness and ensured findings and recommendations were properly supported
- Assisted manager with the preparation of the annual audit plan for the division

Senior Audit Supervisor, Percentage Agreements Audit Division

2001 – 2005

- Developed individual audit plans and conducted opening meetings
- Reviewed audit programs and potential risks
- Performed complex contract, lease, and compliance audits in an efficient manner
- Presented clear and concise findings and recommendations to management staff
- Prepared workpapers and draft reports in an effective and organized manner

Certified Construction Auditor (CCA)

2012

Member of the Institute of Internal Auditors

Rutgers University ☐ New Brunswick, NJ

1985

Bachelor of Arts, Economics, Concentration in Finance

Matthew Gavin

Matthew Gavin is a senior forensic accountant who has worked with clients ranging from state-run governmental agencies responsible for establishing and implementing Federal funding vehicles in the wake of COVID-19, as well as planning, designing, and constructing public works projects, to Fortune 500 companies undertaking large-scale construction and redesign projects. Matt excels at bringing a detailed eye to client- and industry-specific needs throughout his work leading audits, problem-identification, monitoring, and developing improvement processes.

DeLuca Advisory Services (DLA) | New York, NY

2020 - present

Senior Forensic Accountant

- Assisted in the establishment and implementation of policies, procedures, and internal control mechanisms to support the disbursement of Federal COVID-19 dollars for small businesses, rental assistance, and municipal use of roughly \$144.5M
- Created and conducted compliance audits to assess the reasonability of program disbursements in accordance with State and Federal guidance and provide identification and remediation measures for instances of fraud, waste and abuse.
- Perform in-depth risk assessments for private- and public-sector clients and created internal control maps from the dissected information.
- Lead audits, financial investigations, and economic analyses of accounting records
- Assist project managers and engineering consultants to ensure projects follow budgets, timelines, and policies

K2 Intelligence | New York, NY

2019 -

2020

Senior Forensic Accountant, Investigations and Disputes

- Conducted audit procedures for high-profile construction and real estate industry clients, including reviews of change-orders, monthly requisition applications, procurement processes, and invoices
- Worked closely with a law firm to prepare deposition for large-scale pharmaceutical fraud and money laundering case
- Saved a client more than \$30,000 on time- and material-based change orders by disputing time entry support provided by subcontractors

Grassi | Jericho, NY

Senior Auditor

2016 -

2019

- Supervised and led teams conducting financial statement audits, reviews, and compilations concentrated heavily in the construction, manufacturing, and distribution industries
- Provided client- and industry-specific recommendations for business and process improvements
- Identified and resolved accounting and financial statement issues according to U.S. GAAP, including new revenue recognition standards and WIP adjustments
- Built and monitored WIP schedules based on client conversations, client knowledge, and client support of monthly requisitions, change-orders, and estimates such as completion percentage, cost to complete, and over and under billings

LIU-IQ Consulting | Brookville, NY

2015

Volunteer Consultant

- Built mock financial statements and projected five-year estimates of future revenues, expenses, and cashflows for an international engineering company based in Brazil
- Researched locations for company to base US warehouse by taking into consideration state laws, regulations, and tax implications
- Researched pricing of materials by inquiring with various vendors throughout the US

LIU Post, School of Professional Accountancy | Brookville, NY

2017

Bachelor of Science, Accountancy

Fordham University, Gabelli School of Business | New York, NY

2014

Bachelor of Arts, Business Administration with a concentration in Finance

Salvatore S. Ubaldini

Salvatore Ubaldini brings over 7 years of experience in public accounting, auditing, and forensic accounting. He is a licensed Certified Public Accountant and Certified Fraud Examiner in New York State. He is also a member of the American Institute of Certified Public Accountants, the Association of Certified Fraud Examiners, and the New York State Society of CPAs.

K2 Integrity (formerly K2 Intelligence) | New York, NY

Senior Forensic Accountant

2020 –

2021

- Part of the practice's U.S.-based forensic accounting team focusing predominantly on the construction and real estate industries, Salvatore works with clients—ranging from public agencies responsible for public infrastructure projects to large developers and owners working on large-scale construction and redesign endeavors—to monitor the integrity of construction projects.
- Conducts risk assessments and internal control reviews and performs audits pertaining to the appropriateness of contractor billings and regulatory compliance, as well as costs associated with labor, materials, and equipment.
- Specializes in the complexities of financial institutions as they pertain to regulatory compliance and professional standards; including but not limited to financial controls and recording processes.
- Conducts ad-hoc financial consulting projects as necessary pertaining to financial controls, grant management, and overall financial recording processes.
- Interview's subject-matter experts; establishes risk control matrices; identifies, enhances, and tests internal controls; and prepares audit- and compliance-related reports.

BNB Bank (Now Dime Community Bank) | Hauppauge, NY

Senior Auditor

2018 – 2020

- Test Internal Control System to ensure compliance with established Bank policies, procedures, and all applicable Federal and state laws, to assist in the completion of Operational, Compliance, Financial, and Branch audits.
- Assists in managing and directing the activities of staff through overseeing audit

progress, summarizing audit findings to management, reviewing work papers, and time budgets.

- Complete work papers, which include data sets, sample sizes, testing rationale, and supporting documentation.
- Some accomplished audits and extensive research items include, but are not limited to Regulation O Audit, Asset, Liability, and Management Audit, Community Reinvestment Act Audit, Regulatory Reporting Audit, Fair Lending Audit, Credit Risk Management Audit, and Enterprise Risk Management Program Research.
- Frequently Referenced Regulatory/Professional Bodies: Federal Financial Institutions Examination Council, Federal Reserve Bank, NY State Department of Financial Services, Committee of Sponsoring Organizations, Generally Accepted Auditing Standards, Institute of Internal Auditors, etc.

Nassau County – Comptroller’s Office | Mineola, NY

Field Auditor II

2016 – 2018

- Utilized accounting, auditing, and investigative skills to create a unique report for each audit.
- Conducted vendor contract, billing reviews, and fiscal monitorships as necessary; including one for the Sandy clean-up grants on Long Island which included the sampling of payroll records, bidding/procurement records, billing records, and progress reports to name a few.
- Developed procedures to test, evaluate, and recommend remedial action, regarding the compliance of a government owned entity’s adherence to government regulations.
- Reviewed and analyzed contracts conducted with Nassau County and various vendors at the discretion of the County’s Comptroller.

Nawrocki Smith LLP | Mineola, NY

Internal Audit Associate

2014 – 2016

- External Auditor (25%) – Assigned financial audits and non-profit tax returns; engaged with clients regarding testing process, samples, supporting documentation, follow up, etc. Performed testing procedures to identify significant deficiencies and/or material weakness, significant trends, as well as created reports.
- Some of such engagements included grant audits for various New York State Departments including, but not limited to; Department of Mental Health, Department of

Health and Mental Hygiene, and Department for the Aging. Depending on the nature of the particular grant, audits included a review of: program expenses, program services, and any particular grant allowances.

- Internal Auditor (40%) – Completed unique audits, internal key control testing, bank reconciliations, and claims audit functions for Local Municipalities, School Districts, and Libraries throughout Long Island and the surrounding areas. Developed, reviewed, and managed comprehensive budgets used in connection to managing project workflows, giving executive leadership transparency into project economics.
- Litigation Analysis (20%) – Disseminated large amounts of qualitative and quantitative data, performed analytical procedures to identify significant trends, created reports, and articulated key results to upper management.
- Insurance & Fraud Analysis (15%) – Conducted various data trend analysis, researched applicable laws unique to state and local jurisdiction, conducted independent research pertaining to client's historical events. Consistently extracted, researched, organized and analyzed data from client documentation, which were presented in final reports.

Hunter College, City University of New York (CUNY) | New York, NY

Master of Science (MS) – Accounting (GPA: 3.8)

2015

Molloy College | Rockville Centre, NY

Bachelor of Science (BS) – Accounting (GPA: 3.8)

2013

Certified Public Accountant (CPA – New York)

11/2018

Certified Fraud Examiner (CFE – New York)