



## State of New Jersey

DEPARTMENT OF EDUCATION

PO Box 500

TRENTON, NJ 08625-0500

PHILIP D. MURPHY  
*Governor*

TAHESHA L. WAY  
*Lt. Governor*

KEVIN DEHMER  
*Acting Commissioner*

May 14, 2024

### **AMENDMENT #1 TO PURCHASE ORDER #21-PROSV-01441:6 / Vander Weele Group LLC CONTRACT: 345095 NJDOE ACSERS Administrative Services**

---

A Letter of Engagement was issued to Vander Weele Group LLC on October 7, 2022, to perform integrity monitoring services as described in that engagement in an amount not to exceed \$574,853.89. On May 14, 2024, New Jersey Department of Education ("DOE") and Vander Weele Group LLC ("VWG") agreed to the following no-cost modification:

- Reduction to Item #1, Item #7, and Item #10, Class-item 918-00, Category 3 Integrity Monitoring/Anti-Fraud, Year 1 – Hourly Partner/Principal/Director Rate by 42 hours or \$9,975.00. Revised total project quantity of 34 hours and total cost \$8,075.00.
- Increase to Item #11, Class-item 918-00, Category 3 Integrity Monitoring/Anti-Fraud, Year 1 – Hourly Program Manager Rate by 80.17491 hours or \$18,425.00. Revised total project quantity of 337.17491 hours and total cost \$77,486.17.
- Reduction to Item #5 and Item #14, Class-item 918-00, Category 3 Integrity Monitoring/Anti-Fraud, Year 1 – Hourly Associate/Staff Rate by 65 hours or \$8,450.00. Revised total project quantity of 19 hours and total cost \$2,470.00.
- Change Project Completion Report due date from June 30, 2024 to September 30, 2024.

This no-cost modification is needed to adjust the number of hours allocated to the tasks set forth in the Engagement and to ensure that the appropriate review and analysis of the requested work is completed. The request for extension provides time to complete the requested deliverables due to delays in receipt of necessary documentation to begin the second round of subrecipient reviews.

The parties agree that all deliverables in the Engagement remain unchanged and must be completed by September 30, 2024. The parties also agree that all other terms and conditions under this Engagement remain in full force and effect.

Amanda Schultz,

New Jersey Department of Education




---

Date: 5/16/24

Maribeth Vander Weele, President

Vander Weele Group<sup>LLC</sup>



---

Date: 5/14/24

## Letter of Engagement

October 7, 2022

Successful Bidder:

On behalf of the Department of Education, the State of New Jersey, Department of the Treasury hereby issues this Letter of Engagement to Vander Weele Group, LLC pursuant to the Engagement Query issued on July 13, 2022 and Vander Weele Group's proposal dated August 22, 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 \$574,853.89.

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

Thank you for your participation in the Integrity Monitor program.

Sincerely,

Mona Cartwright  
IM State Contract Manager

## **INTEGRITY MONITOR ENGAGEMENT QUERY**

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

Department of Education (NJDOE)  
[Category 3 services per Section 3.1.1 of the IOM RFQ]

### **I. GENERAL INFORMATION**

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

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

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

The New Jersey Department of the Treasury has established a pool of qualified Integrity Monitors for the oversight of COVID-19 Recovery Funds and COVID-19 Recovery Programs 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 will apply to all Integrity Monitoring Engagements executed via this Engagement Query.

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

---

This Engagement Query is issued by the Department of the Treasury on behalf of New Jersey Department of Education (NJDOE).

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

## **A. Background**

Pursuant to N.J.S.A. § 18A:46.6.3 (P.L. 2021, c. 109), schools may be required to provide additional or compensatory special education and related services to students with disabilities beyond the age of 21. This law applies to students with disabilities who exceed, or will exceed, the current age of eligibility for special education and related services (21 years old) in the 2020-2021 school year, 2021-2022 school year, or the 2022- 2023 school year. The law requires boards of education to offer up to one year of additional or compensatory special education and related services, including transition services, to students with disabilities if a determination is made by the student’s Individualized Education Program (IEP) team and the student’s parent that the student requires such additional or compensatory special education and related services.

The law does not guarantee that all students exceeding their eligibility will receive additional or compensatory services. Rather, the law makes clear that it is the role of the student’s IEP team, which consists of the student, the student’s parent/guardian, the student’s teachers, related service providers, and other representatives from the student’s school district, to determine if the student requires additional or compensatory special education and related services. The IEP team is responsible for determining the type, frequency, and location of additional or compensatory special education and related services.

This program is referred to as the Additional or Compensatory Special Education and Related Services (ACSERS) Program. The NJDOE User Manual for the ACSERS Program, which is attached, provides relevant information regarding the background and procedures.

The services provided to students with disabilities under ACSERS will be funded entirely through the American Rescue Plan State Fiscal Recovery Fund (ARP SFRF). Funds to support this shall not exceed \$600,000,000.00 over the three school years. For each school year, NJDOE will, on a biannual basis reimburse school districts to cover 100% of the costs associated with providing additional or compensatory services to student with disabilities. For the school year 2021-2022, 50% was to be reimbursed by January 31, 2022 (during the school year) based on a preliminary application that included good faith estimates of costs, and the remainder will be paid by July 31, 2022, based on a full application submitted at the end of the school year. In addition to the special education and related services provided directly to students, districts may also seek

reimbursement from the NJDOE for the costs of additional staff, programs, and facilities necessary to comply with this State law.

In the 2021-22 school year, there are currently 77 school districts who accepted funds to support this program. This number may increase after the application period for a second round of support is opened for additional support in FY22. It is anticipated the number of schools will increase in the 2022-23 school year. Integrity monitoring is required for the life of the program. Data collected through the program application will be shared with integrity monitors upon request by providing access to the applicant system.

Application forms developed by the NJDOE and User Manual related to this program are attached to this Engagement Query.

Integrity Monitor must complete all deliverables by June 30, 2024.

## II. SCOPE OF WORK REQUIREMENTS

### A. Project Description

The IM will be provided a listing of school districts accepting funds to support costs of ACSERs. The IM shall select a sample to monitor and shall not select the same school districts that the NJDOE has identified to be monitored by NJDOE or other integrity monitors during the 2021-22 and 2022-23 school years. For the first year of engagement, the IM shall select any school district who received funds to support costs ACSERs during the 2021-22 school year.

It is expected that the sample will be evenly divided among the three (3) regions of the state – North, Central, and South. It is expected that between 12 and 20 school districts receiving ARP-SFRF funds in the 2021-22 school year will be monitored during the first year of the engagement. The number of schools to be monitored in the 2022-23 school year will be determined based on the number of school districts accepting funds. At this time the number is unknown. It will not exceed more than 20% of school districts who accepted funds.

Below table outlines the expectations of the Integrity Monitor for each area being monitored.

<b>NJDOE Review</b>	<b>ACSER Review</b>	<b>ACSER Program fraud prevention/detection</b>
<ul style="list-style-type: none"> <li>▪ Review NJDOE policies and procedures, organizational structure/capacity, and internal controls</li> <li>▪ Conduct a risk assessment of NJDOE policies and procedures, identify risks, and offer recommendations.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Select a sample of school districts to monitor and review.</li> <li>▪ Conduct a risk assessment for each selected school districts, identify risks, and offer recommendations.</li> <li>▪ Review sample of school district applicant files for eligibility, costs, and proper</li> </ul>	<ul style="list-style-type: none"> <li>▪ Review ACSER program or applicant data to identify potential fraud, using data analytics or other methods to identify anomalies, patterns, and discrepancies</li> <li>▪ Conduct interviews or other follow-up as necessary</li> <li>▪ Cross-check or validate information against other data sources</li> </ul>

<ul style="list-style-type: none"> <li>▪ Review procedures for verifying duplication of benefits</li> <li>▪ Interview NJDOE employees or other stakeholders, as necessary</li> <li>▪ Provide training to NJDOE employees, and/or contractors, with respect to the prevention, detection, and response to fraud risks. Training should be delivered virtually.</li> </ul>	<p>documentation of payments made to vendors.</p> <ul style="list-style-type: none"> <li>▪ Review school district compliance with the ACSER Program requirements</li> <li>▪ Sampling methodology may be adjusted during the Engagement to take into account prior findings or indicia of fraud to minimize fraud, waste, or abuse</li> <li>▪ Interview school district contacts or other stakeholders, as necessary</li> <li>▪ Review payroll expenditures time sheets, job descriptions, and fringe benefits to ensure proper documentation, eligibility for reimbursement, etc.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Provide virtual training to staff on fraud detection methods or red flags</li> <li>▪ Recommend steps to increase awareness of the ACSER Program integrity and antifraud efforts to the ACSER Program applicants and other stakeholders</li> </ul>
--	--	--

- Within 5 business days of the purchase order issued as a result of the Letter of Engagement, the IM and NJDOE shall participate in a kick-off meeting to review the deliverables and due dates in Section C below and establish key personnel for communications during the course of the Engagement.
- The IM shall conduct a Risk Assessment of the NJDOE’s existing controls in place to prevent fraud, waste, or abuse in connection with the COVID-19 Recovery Program that includes, at minimum, a review or assessment of:
  - Program policies and procedures
  - NJDOE’s organizational structure and capacity
  - NJDOE’s internal controls
  - Level of risk associated with the Program
  - NJDOE’s prior audits
- The IM shall conduct a Risk Assessment of the selected school districts’ existing controls in place to prevent fraud, waste, or abuse in connection with the COVID-19 Recovery Program that includes, at minimum, a review or assessment of:
  - Program policies and procedures
  - School district’s organizational structure and capacity
  - School District’s internal controls
  - Level of risk associated with the Program

- School District's prior audits
- Based on the risk assessment, the IM shall develop and submit a Work Plan for monitoring the COVID-19 Recovery Program for fraud, waste, or abuse that includes a review of relevant risk factors specific to the Program being monitored.
- The Work Plan shall include a sampling methodology to achieve a monitoring objective related to both compliance and internal controls. Any sampling used shall follow a nationally recognized audit standard such as the AICPA or GAO Government Auditing Standards, 2018 Revision. Sampling methodologies may include: (1) simple random; (2) statistical; (3) judgmental; (4) or other methodology appropriate to the Program characteristics. The IM shall document the rationale for the sampling methodology selected. The sample shall be divided by region as outlined above.
- Depending on findings as a result of monitoring under the Work Plan, the IM should evaluate whether onsite monitoring is appropriate based upon any conclusions reached when conducting the risk assessment or as a result of ongoing monitoring. The IM shall document in writing its evaluation and conclusion, including an assessment of the following factors:
  - Significant findings reported in quarterly reports or interim reports;
  - Unresponsiveness to requests for information;
  - Non-compliance with federal reporting requirements; and
  - Allegations of misuse of funds.
- The IM shall implement the Work Plan to provide oversight of the Program until the expiration of this Engagement.

## **B. Reporting Requirements**

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



## 2. Additional Reports

a. E.O. 166 directs the Office of the State Comptroller (OSC) to oversee the work of Integrity Monitors. Therefore, in accordance with E.O. 166 and the IM Guidelines, OSC may request that the Integrity Monitor issue additional reports or prepare memoranda that will assist OSC in evaluating whether there is fraud, waste, or abuse in COVID-19 Recovery Programs administered by the Using Agencies. OSC may also request that the Integrity Monitor share any corrective action plan(s) prepared by the Using Agencies to evaluate whether those corrective plan(s) have been successfully implemented.

### b. Reporting

- On a monthly basis, the IM shall provide a written report including, at a minimum:
  - Hours billed for each consultant corresponding to the components of the Work Plan;
  - Evaluation of effectiveness of fraud prevention activities including assessment of results, recommendations for corrective action, and prioritization of implementation of risk mitigation measures; and
  - Indications of fraud, waste, or abuse that should be immediately addressed by the NJDOE with recommendations for risk mitigation.
- At the completion of the Engagement, the IM shall submit a Project Completion Report, including at a minimum, scope of Engagement and methodology, documentation of work performed, summary of findings, and recommendations to mitigate the risk of fraud, waste, and abuse in the Program or future Programs.

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

a. The IM shall report issues of fraud, waste, abuse, and misuse of COVID-19 Recovery Funds immediately to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer. The IM shall report issues of potential criminal conduct immediately to the Office of the Attorney General.

C. Specific Performance Milestones/Timelines/Standards/Deliverables

All deliverables must be completed by the dates indicated below.

<b>Deliverables</b>	<b>Date due</b>
Kick-off meeting with NJDOE staff and successful IM	Within 5 days of PO being provided to IM
Risk Assessment of NJDOE	Within 90 days of Engagement Date
Risk Assessment of School Districts	Within 110 days of Engagement Date
Work Plan	Within 120 days of Engagement Date
Interim Reports/Periodic Meetings	Biweekly after kick off meeting
Draft Quarterly Report(s)	Last day of each quarter
Final Quarterly Report(s)	15 business days after the end of each quarter
Monthly Report	Last day of each month
Project Completion Report	6/30/24

Integrity Monitor must complete all deliverables by June 30, 2024.

**III. Proposal Content**

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

- A description of how the Integrity Monitor intends to accomplish each component of the scope of work in Section II above, including a timeline for submission of the deliverables required by this Engagement Query.
- A detailed budget identifying staff classifications and hourly rates that shall not exceed the rates in the Integrity Monitor's Best and Final Offer (BAFO) Price Schedule using the Price Sheet attached to this Engagement Query.
- 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 August 22, 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: [REDACTED]

**V. Duration of the Engagement**

The Engagement will commence upon the issuance of a Letter of Engagement and expire on **June 30, 2024**.

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

**VII. Liquidated Damages**

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

Failure to deliver a Risk Assessment within thirty (30) days of the due date in Section II, C	\$100/day
Failure to deliver a quarterly report by established due dates (listed in B Reporting Requirements)	\$100/day

**VIII. Questions regarding this Engagement Query**

Any questions related to the Engagement Query, such as questions related to the ACSERS or accessibility and format of data, must be submitted electronically by 3:00 p.m. on July 29, 2022. They must be submitted via email to [REDACTED] with a copy to the State Contract Manager, Mona Cartwright [REDACTED]

**IX. Selection Process**

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

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

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

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

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

## **ATTACHMENTS**

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

Attachment 2: Quarterly Report Template – Category 3

Attachment 3: EQ Price Sheet

Attachment 4: FY22 ACSERS Manual

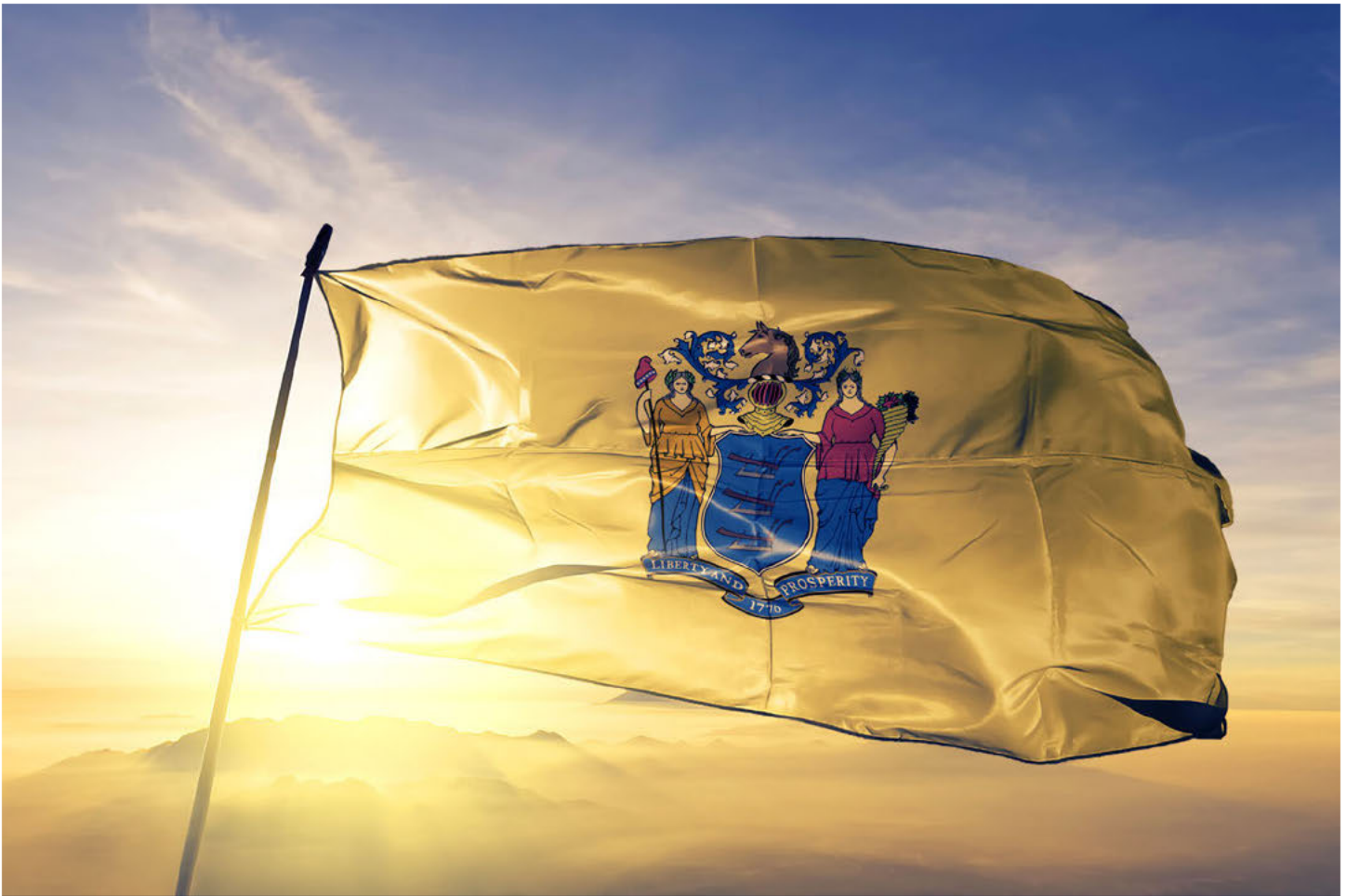
Attachment 5: Application

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

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

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

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



# Integrity Oversight Monitor Guidelines

2021 Update

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

# Table of Contents

<b>Introduction</b>	<b>3</b>
<b>Establishing a Pool of Integrity Monitors</b>	<b>4</b>
<b>Conditions for Integrity Monitors</b>	<b>6</b>
<b>Risk Assessment</b>	<b>7</b>
<b>Procedures for Requesting and Procuring an Integrity Monitor</b>	<b>9</b>
<b>Integrity Monitor Requirements</b>	<b>10</b>
A. Independence	
B. Communication	
C. General Tasks of Integrity Monitors	
D. Reporting Requirements	
1. Reports	
2. Additional Reports	
3. Reports of Waste, Fraud, Abuse or Potentially Criminal Conduct	
<b>Integrity Monitor Management and Oversight</b>	<b>13</b>

# 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.<sup>1</sup>

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:

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

<sup>1</sup> 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

**Integrity Monitor Report  
Category 3**

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

**A. General Info**

1. Recovery Program Participant:

[Type Here]

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

[Type Here]

3. State Funding Source (if applicable):

[Type Here]

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

[Type Here]

5. Accountability Officer:

[Type Here]

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

[Type Here]

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

[Type Here]

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

[Type Here]

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

**Integrity Monitor Report  
Category 3**

[Type Here]

10. Amount Provided to Other State or Local Entities:

[Type Here]

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

[Type Here]

12. Completion Status of Integrity Monitor Engagement:

[Type Here]

**B. Monitoring Activities**

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

14. Description of the services provided to the Recovery Program Participant during the quarter (i.e. activities conducted, such as meetings, document review, staff training, etc.):

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

**Integrity Monitor Report  
Category 3**

15. Description to confirm appropriate data/information has been provided by the Recovery Program Participant and description of activities taken to review the project/program:

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

**Integrity Monitor Report  
Category 3**

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

21. Details of any actions taken to remediate waste, fraud, and/or abuse noted in past quarters:

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

**C. Miscellaneous**

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

a) IM Response

**Integrity Monitor Report  
Category 3**

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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



**Integrity Monitoring - Price Sheet**

Cell to be completed by Bidder

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

**State of New Jersey  
Department of Education  
Division of Finance and Business Services  
Office of School Finance**

User Manual

Application  
for  
**Additional or Compensatory Special Education and  
Related Services (ACSERS)**  
for  
Students with Disabilities who are 21 as of July 1, 2021

For Costs in Fiscal Year 2021-2022  
July 1, 2021 - June 30, 2022

(Revised as of 12-07-2021)

# Table of Contents

State of New Jersey Department of Education Division of Finance and Business Services Office of School Finance .....	1
Purpose of Manual .....	4
Mandatory Rules for the Application .....	5
Determining the Awards .....	6
Accounting for ACSERS Aid .....	7
ACSERS Application Documentation Checklist.....	7
Notes .....	8
How to Apply.....	10
Important Notes Before Starting .....	10
Accessing the Application .....	11
Login - Beginning the Application Process On-Line.....	12
Main Menu.....	15
Student Information Menu .....	16
Add New Students .....	17
Part A - Primary Placement Data .....	18
Part B and Part C - Secondary Placements.....	21
Part D - Additional Cost.....	21
Modify Students.....	23
Delete Students.....	24
Look-Up Student Information .....	24
Check Data .....	25
DOE Questions .....	26
Upload Documentation (pdf only) .....	26
Certification.....	27
What Is Your District’s Award? .....	29
Questions? .....	29

# Table of Figures

Figure 1: Homeroom .....	11
Figure 2: Login page .....	12
Figure 3: Documents and Basic Eligibility criteria .....	13
Figure 4: Contact information and Certification .....	14
Figure 5: Main Menu .....	15
Figure 6: Student Information Menu .....	16
Figure 7: Basic Student data.....	17
Figure 8: Part A Placement input .....	17
Figure 9: Part D Additional Cost .....	17
Figure 10: Save and Cancel .....	17
Figure 11: Part A Placement input .....	18
Figure 12: Approved School lookup button .....	19
Figure 13: Part B Placement input .....	21
Figure 14: Part D Additional Cost .....	22
Figure 15: Modify Students Screen.....	23
Figure 16: Modify Students List .....	23
Figure 17: Modify Students Update Buttons .....	24
Figure 18: Delete Students Screen.....	24
Figure 19: Look-Up Screen .....	24
Figure 20: Check Data screen.....	25
Figure 21: DOE Questions screen.....	26
Figure 22: Upload Documentation Screen.....	26
Figure 23: Certification screen .....	27
Figure 24: Certification Completed Screen .....	28

## Purpose of Manual

Under P.L. 2021 Chapter 109, boards of education are required to provide special education and related services in the 2021-2022 school year to students with disabilities who attained the age of 21 during the 2020-2021 school year as long as the parent and the child study team has determined such services are still needed.

Public school districts can now apply for 109 aid for the 2021-2022 school year. Pursuant to P.L. 2021, Chapter 109, (referred to below as the Additional or Compensatory Special Education and Related Services program (ACSERS)) the application is available on-line at the [Homeroom](#). Instructions for Homeroom Administrators for establishing user accounts for on-line applications are available in the [Homeroom Administrator Manual](#). The application process requires that districts complete one on-line form for each child who is eligible for aid.

The purpose of this manual is to assist New Jersey Public School Districts in using the online ACSERS application for classified students who reach the age of 22 during the 2021-22 school year. This manual will assist the School Districts in understanding the important parts of the application process which include:

NOTE: This is a new program. The manual and other documents maybe updated as we move forward and any issues with the implementation are resolved.

- i) determining if the student satisfies the requirements for placement in the program
- ii) identifying correctly the applicable costs for the student in determining the aid award.
- iii) completing the online application for each eligible student, and
- iv) correctly accounting for the State aid awarded from this program.

Issues regarding specific issues and choices districts may face in completing the application correctly may be addressed by sending an email to [acsers@doe.nj.gov](mailto:acsers@doe.nj.gov).

## **Mandatory Rules for the Application**

- 1.** Each applicant student must be a classified and have an Individualized Education Plan (IEP).
- 2.** The parent of the student and the individualized education program team must determine that the student requires additional or compensatory special education and related services, including transition services, during the 2021-2022 school year
- 3.** Each applicant student must be a resident in the district and have been enrolled in a New Jersey public school during the 2020-21 school year. A child must be either a) attending in the district or b) attending an approved placement outside of the district.
- 4.** The child must reach the age of 22 during the 2021-22 school year, which corresponds to birthdates between July 1, 1999 through June 30, 2000.
- 5.** Each applicant must be in an approved placement. That can be a placement in any public school, in any private school preapproved by the Department of Education for the education of students with disabilities or a placement made in accordance with PL 1989 Chapter 152 (known as Naples placements.)
- 6.** Documentation must be maintained. A school district must maintain supporting documents for each student included in the district's application for follow-up audits and if requested by the Department of Education as part of its application verification process. The supporting materials must show the basis for the amounts contained in the application. Failure to submit requested support documents may void your application. These documents, and other supporting materials such as the student's IEP (Individualized Education Plan) and documentation supporting the cost estimate for educating each eligible child, including but not limited to any contracts, agreements, court orders, letters of placement approval, cost spreadsheets and worksheets used in the completion of the application, must also be kept on file by the district. These documents will be required by the Department of Education during any future audit of the district's ACSERS award.
- 7.** All costs incurred for the education of the child are eligible for reimbursement. These costs include but are not limited to tuition/classroom costs, support costs, the cost of transitional services, administrative costs and transportation. The total of these costs must be reduced by any student specific revenues specific to this student received by the district to offset costs such as a reimbursement from the parents pursuant to a settlement agreement.

## Determining the Awards

ACSERS funds will be distributed in two phases.

**Phase 1.** A preliminary application based on good faith estimates of costs for the full 2021-2022 school year may be submitted in January of 2022. An amount equal to 50% of the total will be provided to the district following this process.

**Phase 2.** Near the end of the year a full application covering all students and costs must be submitted. The award determined in this full application will be provided to the district reduced by the amount of any awarded during the first phase.

**IF YOU SUBMITTED A PHASE 1 APPLICATION YOU MUST SUBMIT A PHASE 2 APPLICATION.**

Applicable costs for ACSERS are defined above. These costs may be calculated in several ways similar to the calculations in the EXAID program. Costs are also divided into two separate types; **general program costs** to educate the child as part of distributed costs shared by all students in the district or in the program in which child attends and **specific costs** which are costs specific to that child that are not included in the general costs.

1. General program costs may be calculated in two different ways: tuition and calculated classroom costs.
  - a. Tuition can be used for both out of district and in-district program costs. All out of district placements are based on billed tuition and is the amount the district is billed for tuition for the services provided during the target year of the program (in this case 2021-2022.) Tuition may also be used for in-district placements by using the certified tuition for the program in which the student is educated as provided in the most recent tuition letter from the DOE. These letters are usually sent in February of each year and can be found in the district homeroom.

Calculated classroom costs. You may also calculate costs by taking the attendance numbers in the program the child attends. Calculating the costs of each class by dividing the staff salary and benefit costs by the number of students. When you calculate costs this way, you may need to add certain distributed cost averages (such as administrative costs) in section D since calculating classroom costs does not include these costs.

In most cases using program costs either from the certified tuition letter or from budgeted program costs will be more efficient and should yield the same or nearly the same general program costs.

2. Specific Costs are costs in addition to these distributed program costs, ACSERS also covers separate individualized costs not included in the program costs. In most cases, this means that the costs of providing special services called for in the student's IEP particular to that child that are paid outside of the program costs. Examples of these costs are, 1:1 aides, transportation, specialized equipment purchased for use by the such as a mobility chair, etc...

When applying for ACSERS, the costs reported by a district are estimates. A district cannot know with absolute certainty during the application period what its costs will be through the end of June. Estimates must be based upon reasonable documentation in any subsequent audit review. A district is not required to submit adjusted cost figures for every applicant following the final application in June. However, it must notify the Office of School Finance in writing if the costs for an individual student applicant fall significantly.

## **Accounting for ACSERS Aid**

Additional State aid awarded for ACSERS costs must be recorded by the district as revenue in the current school year and will be paid to the district before the end of July 2022. Because a school district includes resident students who are enrolled in a charter school or a renaissance school project in its ACSERS application, the district's ACSERS revenue/receivable must also include funding related to those students. Under those circumstances, the district must also record a payable to the charter school or renaissance school project for funding related to those students. Concurrently, the charter school or renaissance school project records the revenue and a receivable for funding passed through by the school district(s) related to those students. This is required by GASBS 33 par.74. ACSERS awards are recorded in the special revenue fund account 20-4537, new line number 827. Expenses will be recorded in new program code 20-486-xxx-xxx, in new line number 88712.

## **ACSERS Application Documentation Checklist**

1. Basic data
  - School register.
  - Student's IEP
  - Documentation of the parent or guardians support of continued education under this program.
  - The most recent certified tuition letter (notes about tuition to use in January) which shows the certified costs per pupil for tuition adjustment. This is your primary source for tuition information for in-district special education students.



- Contracts, receipts and bills for any contracted services provided to the student.
  - If you are calculating classroom costs;
    - Salary and benefit information for classroom staff in each class the student attends
  - If you choose to calculate support costs rather than using the average from your budget software (as discussed below in the section on other costs), you need to document the costs attributable to the class(es)
2. Students sent out of district to other in-state districts or approved private schools
    - The tuition contract
    - The invoices received from the out of district placement
    - Proof of payment, which can be the vendor analysis for each placement
  3. Students sent out of district to non-approved schools
    - The tuition contract
    - Evidence of Naples approval
      - The court order requiring the placement,
      - The decision of the administrative law judge with the approved agreement, or
      - A copy of the Commissioner's Approval letter for the current year, if a new placement, or a copy of the original Commissioner's Approval letter and a copy of the Continuing Placement documentation, if the approval letter is from a prior year.
    - Certification of the placement institution's accreditation and non-sectarian status.

## Notes

1. **ESY. Extended School Year** unless it is part of a single longer placement, ESY is entered as a third placement (Part C) has been provided and a new category 3 placement type have been added accommodate even unusual ESY placements. If the ESY is part of a continuous placement covered by one tuition or cost calculation, it should be entered in that placement.

Examples:

- a. Student began attending ESY on 07/03/2020 at an in-district program and was in-district for the start of the regular school until 11/01/2020. The student was then placed in an approved private school from 11/03/2020 through 06/26/2021.
  - i. The private placement would go in Part A with a start date of 11/03/2020 and an end date of 06/26/2021.

- ii. The costs for the in-district placement would be entered in Part B with a start date of 07/03/2020 and an end date of 11/01/2020.
    - b. Student attended an ESY program in a neighboring public-school district from 07/03/2020 through 08/30/2020 and attended your in-district program from 09/02/2020 through 06/26/2021.
      - i. The in-district placement would be entered in Part A with a start date of 09/02/2020 and an end date of 06/26/2021
      - ii. The ESY placement would be entered in Part B with a start date of 07/03/2020 and an end date of 08/30/2020
    - c. Student attended in-district programs all year with a tuition being used for the regular school year and classroom costs for the ESY
      - i. The regular school year is entered in Part A and
      - ii. The ESY in Part B.
- 2. Out-of-County Fees are Allowable.** Out of County fees paid when sending a student to a county based public school outside of the home county are an allowable cost. The amount should be added to the tuition cost in the placement (Part A, B or C)
- 3. Per Diem Rate for APSSD.** The tuition amount in reimbursement requests for students in approved private schools for students with disabilities (APSSD) cannot exceed the lesser of 1) the tuition costs in the contract or 2) the per diem rate for the school times the number of days covered by the contract with the school. The tuition entered for an in-state private school will be checked against the per diem rate calculated for the listed school. You must enter the number of service days covered by the contract with the private school for which you seek reimbursement.
- 4. Contact Information Required.** Beginning this year, you must complete the contact information before entering student data. Your entries will be monitored in an ongoing process. Notices regarding any errors detected will be sent to email entered on the contact page. The district is responsible for entering accurate information. Failure to enter an accurate email could lead to an error disqualifying an application. The email listed in the contacts must be covered by the district during the entire application and review process. This process may take until the end of July. Keep this in mind when choosing the contact email.

## How to Apply

The mid-year estimate on-line application will be available on December 8, 2021. All applications must be submitted by January 14, 2022. The notifications of reimbursement amounts will be released following review of the applications.

The final application will be in the spring of 2022. Precise times are not yet known.

Email any questions about ACSERS aid to: [acsers@doe.nj.gov](mailto:acsers@doe.nj.gov).

## Important Notes Before Starting

Review the information at the [ACSERS](#) start page.

### 1. School districts must maintain complete documentation for each student.

A district must complete and maintain documentation to support each student's application. This documentation must be maintained for any future audit. The primary summary document that auditors will look for is the ACSERS "student enrollment information" page for each applicant. It is a district's responsibility to print and maintain a copy of this page for each student included in the district's application. This document and other supporting materials, such as the IEP, the itemized additional costs and the billing documentation regarding the cost of educating each placement must be kept on file in the district. These documents are required by the Department of Education during any future audit of the district's ACSERS aid award.

Some documents are available at the [ACSERS](#) start page.

**2. Applications may be completed over multiple sessions.** The system saves each completed student application that meets the minimum standards for funding. Saved student applications may be modified until the end of the application process. Any changes beyond the ACSERS close date require authorization from the Office of School Finance.

**3. Contacting the Department of Education.** Any questions regarding ACSERS must be emailed to : [acsers@doe.nj.gov](mailto:acsers@doe.nj.gov). The application process period is very busy. Emails are checked and answered as quickly as possible. The quickest response to any questions will be through email. If you believe you must speak with someone about an issue, send an email with your phone number requesting a phone call. Following that conversation, you will need to send an email

summarizing your understanding of the conversation for confirmation. All email correspondence with the Dept. Of Education regarding the proper reporting of a student’s expenses must be maintained for future audit purposes.

**Please note:** When our office replies to a district’s email regarding ACSERS aid, the reply will include the original text of your email. If you need to follow-up on that email, make sure you have included the full text of our reply. Failure to do this may result in your response not being considered. If you do not include the full text, we must track down the previous related emails to assure we have the full facts. This is time consuming and unfair to other districts seeking answers to their questions. Emails without the full previous text will be dropped on the priority list to be answered after all other emails and phone calls have been handled. Check with your IT department to make sure you do not have a default selected to delete previous text.

## Accessing the Application

The ACSERS application is available on the [Homeroom](#) website of the DOE:

**Welcome to the NJDOE Homeroom**

*Important Information PLEASE READ!*

Homeroom Administrator Account information (form that was faxed to the NJDOE) only provides access to the Homeroom Administration System. To access any of the Data Collection Systems you need to have your district’s Homeroom Administrator create a user account for those systems.

Do not bookmark links to any of the systems in Homeroom. The systems get archived yearly, therefore the bookmark will take the user to the previous year’s system. Before entering data into a new system delete cache from your browser.

To ensure highest security standards, The NJ DOE will be updating security standards effective May 11, 2018. This process may require you to upgrade to a modern browser version that supports TLSv1.2 or later.

[Homeroom Administration Information](#)  
[DOEIT Tech Support](#)  
[Homeroom Administrator Manual](#)

To change Homeroom Administrators for your district please fill out the [Change Homeroom Administrator Form](#)  
[Complete list of Homeroom Administrators](#) (updated 11/22/2021)

Application	Application Description	Open Date	Closed date	Additional Information
<a href="#">Homeroom Administration</a>	<a href="#">Data Collection Information Center</a>	Year round	No close	
<a href="#">Homeroom Administrator Manual</a>	<a href="#">Homeroom Administrators! Please read the Manual before you enter the site</a>	Year round	No close	
<a href="#">ADDL</a>	Ch 192-193 Funding Statement and Additional Funding Request	8/20/2021	5/27/2022	
<a href="#">AchieveNJ Data</a>	District Level AchieveNJ Data Cards			
<a href="#">ACSERS NEW</a>	Additional or Compensatory Special Education and Related Services Program for Students who were 21 years old as of July 1, 2021	12/8/2021	1/14/2022	
<a href="#">APSSD</a>	APSSD Budget and Audit System	9/1/2021		
<a href="#">Arts Census Survey</a>	New Jersey Visual and Performing Arts Survey 2021	Will not open		
<a href="#">ASPS</a>	Annual School Planning System	Year round	No close	
<a href="#">ASSA</a>	Application for State School Aid	Early November	Early December	
<a href="#">AudSum</a>	Audit Summary Online	9/10/2021	1/4/2022	
<a href="#">Budget</a>	2021-2022 Budget Statement Software	Mid-January	<a href="#">See election calendar</a>	
<a href="#">Bilingual</a>	Bilingual Waiver Request Submission	TBD	TBD	
<a href="#">CAFR Repository</a>	Application for the Electronic Upload of the CAFR Submission Package	11/22/2021	6/30/2022	

Figure 1: Homeroom

Selecting the ACSERS application by double clicking on it will display the ACSERS application.

# Login - Beginning the Application Process On-Line

Selecting “Enter” on the Welcome Screen displays the login page:

**Additional or Compensatory Special Education and Related Services for  
Students with Disabilities who are 21 as of July 1, 2021**

*CSSD, ESC, Voc are not eligible for this project.*

*Resident district must file applications on behalf of charters schools.*

**Applications must be submitted by January 14, 2022.**

District ID:   
User ID:   
Password:

**Figure 2: Login page**

Log in to ACSERS using your district’s 4-digit district code, user ID, and password. If you do not have an ID and password, contact your district Homeroom Administrator.

There are increasingly more charter school students as well as renaissance schools. Note that the resident district has the responsibility to apply for its resident students who currently attend a charter or renaissance school if they meet ACSERS requirements. If an application is for a charter or renaissance school student, there is now a ‘Charter/Renaissance Student’ dropdown with ‘Yes/No’ in the upper right-hand corner of the Student Enrollment Information Screen to indicate this. Following the aid calculation, your district will receive a report indicating the aid generated for each charter/renaissance school student. Your district must transfer this award to the school. The next screen lists the criteria for a student eligible for ACSERS aid.

[Click here to download the User Manual pdf \(updated 11/26/21\).](#)

[If applicable, click here to download the Chapter 152 Naples Placement Instructions and Forms.](#)

**Eligibility Criteria:**

- The student's birthday must be between 07/01/1999 and 06/30/2000.
- The student must be classified and in an approved placement.
- Eligible costs must be related to the implementation of evidenced-based or research-based programs for students.

**What to report:**

- Enter estimated annual costs for 2021-22 by January 14, 2022.
- DOE will pay 50% of estimated costs by January 31, 2022 .
- Final costs will be reported June 2022 and remainder paid by July 31, 2022.

[Continue to Main Menu](#) [Continue to Admin Menu](#)

Figure 3: Documents and Basic Eligibility criteria

Begin by reviewing the documents and criteria found on the Welcome page. If needed an FAQ document may be added as the program moves forward.

**1. ACSERS User Manual**

This document that you are currently reading contains all the pertinent information needed when applying for ACSERS aid.

- 2. Chapter 152 Naples Placement Instructions and Forms.** This document contains information and forms you may need to document a placement in a non-approved school.

When logging into the application for the first time for the current year, the contact information screen appears:

**STATUS: NOT CERTIFIED**

**Certification**

Title:  Last Name:  First Name:

**The check box below must be checked for your extraordinary aid applications to be considered complete and certified. Unchecking the box and then saving removes the certification.**

In accordance with NJSA 18A:7F-55 and N.J.A.C. 6A:23A, I certify that the foregoing information is true and complete to the best of my knowledge and belief, and understand that any willfully false information is sufficient cause for the rejection of this application or, if reimbursement has been awarded, for the repayment of the funds. I further agree that I will comply with all reasonable and necessary requests for revision or amendment to the application.

**Contact Person Information**

Last Name:  First Name:

Email Address:

Phone Number ( 000-000-0000 ):  Ext:

**Figure 4: Contact information and Certification**

At a minimum, you must: 1) List the title and name of the school official who will certify the application and 2) Complete the Contact Person Information portion of this screen before continuing with the application process. You must return to this screen to certify the application later in the process. Filling in the contact information now makes it easier for us to provide support should there be any problems before you have completed the application process. Make sure this contact person is the person who will be available to answer any questions that might arise during the application period as well as the period following certification when data is being reviewed and checked by the DOE. This period may run until the end of July. After completing the information press “Update”. (If you receive an error message telling you that you have not entered an extension number and you do not have an extension number press OK.) You will be asked if you are sure you want to submit. Press OK.

## Main Menu


Next appears the ACSERS Main Menu: From here on choices with gray lettering are not available. For instance, the Look-Up Student Information menu will not be available until after you have entered and saved student data.

**Additional or Compensatory Special Education and Related Services for Students with Disabilities  
who are 21 as of July 1, 2021**

12/06/2021

County: MONMOUTH District: ASBURY PARK CITY

**NOT CERTIFIED**



[Student Information Menu](#)

Look-Up Student Information

[Check Data](#)

[Contact and Certification Information](#)

[Exit System](#)

---

©2021 New Jersey Department of Education  
E-Mail: [acsers@doe.nj.gov](mailto:acsers@doe.nj.gov)

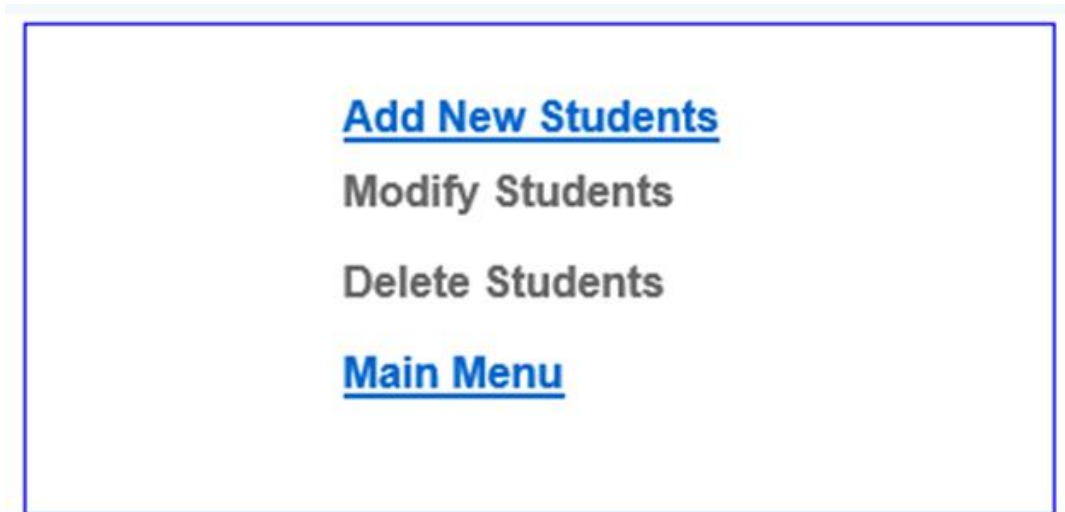
**Figure 5: Main Menu**

Some of these menu items may not appear the first time you login but may be added, if there are issues regarding one or more of your applications. This could include a “DOE Questions” or an “Upload documentation” choice if one of your applications raises a need for clarification or support documents.



## Student Information Menu

Selecting “Student Information Menu” on the above main menu screen displays:  
Note that the “Look-Up Student Information” link is grayed out. As on all other screens, gray links will not be available until you have entered and saved data for your first student.



**Figure 6: Student Information Menu**

If you need to add a new student, modify the data for an existing student, or delete the data entered for a student, then select the appropriate choice on the “Student Information Menu”.

# Add New Students

This link displays the screen for entering student data. It is made of five sections; the first section for basic student data and four parts for cost data. Parts A, B and C are for entering classroom and tuition costs for up to three separate placements the student may have attended during the school year. Part D, Additional Costs is where costs for individualized services and support costs not included in tuition or classroom costs may be entered. Below are images of the basic student data section, one of the placement sections and the Additional Cost section.

*NJ Smart ID	*Last Name	*First Name	*Date of Birth (mm/dd/yyyy)	*Eligibility Criteria	Charter/Renaissance Student
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-- Select Eligibility Criteria --	Select Yes/No

Figure 7: Basic Student data

**Part A - Primary Placement Data**  
 (tuition and classroom costs ONLY. Do not include extraordinary one-time costs, additional support costs or related service costs in this section)  
 (ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.)

\*1st Placement Date: Start Date:  End Date:

\*1st Placement Category: -- Select 1st Placement Category --

\*1st Placement Type: -- Select 1st Placement Type --

[Click here](#) to look up County & District for APSSDS.

Attending County/Out of State District/Out of State Approved Private School

1st Placement School: -- Select County -- -- Select District -- -- Select School --

1st Naple Pl. Name:  Total Contracted Days(APSSD only):

\* Is a tuition or certified cost amount used in the calculation of this student's costs? -- Select Yes/No --

\*1st Placement Tuition from tuition bill or your calculated classroom costs:

Qualified Costs

Cost of 2020-21 1st Placement-->>>

Figure 8: Part A Placement input

**Part D - Additional Cost**

Additional Costs: These are costs incurred directly by the district and NOT included in classroom or tuition costs already entered above.

**Not eligible:** If you reported tuition in the placement(s) above then 'support cost, administration, operations and maintenance, extra curricular, equipment' is included above and should not be reported below.

**Note about ESY:** Do not report Extended School Year tuition or classroom costs below. ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.

[Click the](#) to the left of a category to review important information about what's included and excluded.

Related Services:	Amount	Additional Support Costs:	Amount	Extraordinary One Time Costs:	Amount	Deductions from costs:	Amount
<input type="checkbox"/> Therapy-OT, PT, Speech, etc.	<input type="text"/>	<input type="checkbox"/> Case Management/Child Study Team	<input type="text"/>	<input type="checkbox"/> Specialized Equipment used only by student	<input type="text"/>	<input type="checkbox"/> Reimbursements or contributions under settlement agreement	<input type="text"/>
<input type="checkbox"/> Instructional aide, paraprofessional, etc.	<input type="text"/>	<input type="checkbox"/> Counseling	<input type="text"/>	<input type="checkbox"/> Specialized material	<input type="text"/>	<input type="checkbox"/> Significant tuition reimbursement for over billing	<input type="text"/>
<input type="checkbox"/> Vision, auditory	<input type="text"/>	<input type="checkbox"/> Behaviorist	<input type="text"/>	<input type="checkbox"/> Personal Assistive Technology	<input type="text"/>	<input type="checkbox"/> Parent contribution from settlement	<input type="text"/>
<input type="checkbox"/> Interpreter	<input type="text"/>	<input type="checkbox"/> Evaluation	<input type="text"/>	<input type="checkbox"/> Transportation	<input type="text"/>	<input type="checkbox"/> Other received aid for student (including SEMI)	<input type="text"/>
<input type="checkbox"/> Supplemental instruction	<input type="text"/>	<input type="checkbox"/> Transitional Services	<input type="text"/>	<input type="checkbox"/> Transportation Aide	<input type="text"/>		
<input type="checkbox"/> Assistive technology	<input type="text"/>	<input type="checkbox"/> After school/extended day program	<input type="text"/>				
<input type="checkbox"/> Nurse/Direct Care	<input type="text"/>	<input type="checkbox"/> Recurring Support Cost	<input type="text"/>				
<input type="checkbox"/> Nurse on bus completing full day coverage	<input type="text"/>	<input type="checkbox"/> Support Cost Average or Proration-Maximum of 6348	<input type="text"/>				
<input type="checkbox"/> Residential Cost separate from tuition	<input type="text"/>	<input type="checkbox"/> Admin Cost Average or Proration-Maximum of 1877	<input type="text"/>				
		<input type="checkbox"/> Operations and Maintenance Average or Proration-Maximum of 4174	<input type="text"/>				
		<input type="checkbox"/> Extra Curricular Average or Proration-Maximum of 760	<input type="text"/>				
		<input type="checkbox"/> Equipment Average or Proration-Maximum of 1745	<input type="text"/>				
Total	<input type="text"/>	Total	<input type="text"/>	Total	<input type="text"/>	Total	<input type="text"/>
Total Additional Cost:							<input type="text"/>
TOTAL QUALIFIED COST:							<input type="text"/>

Figure 9: Part D Additional Cost

Save and Return to Student Menu	Save and Add New Student	Cancel and Return to Student Menu
---------------------------------	--------------------------	-----------------------------------

Figure 10: Save and Cancel

- \*NJ Smart code** Enter the 10-digit assigned code # for the student.
- \*Last Name** Enter the student's last name.
- \*First Name** Enter the student's first name.
- \*Date of Birth** Must be between (& including) the dates of July 1, 1999 - June 30, 2000. Enter in the format of MM/DD/YYYY.
- \*Eligibility Criteria** Choose from the provided list.

**Charter/  
Renaissance Student** Indicate here if the student attends a charter school.

### Part A - Primary Placement Data

This is where the student's educational cost data is entered. If a child has more than one placement category during the school year, then select the placement category in which the student spent the most time during the school year.

Part A - Primary Placement Data			
(tuition and classroom costs ONLY. Do not include extraordinary one-time costs, additional support costs or related service costs in this section)			
(ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.)			
*1st Placement Date:	Start Date: <input type="text"/>	End Date: <input type="text"/>	
*1st Placement Category:	-- Select 1st Placement Category --		
*1st Placement Type:	-- Select 1st Placement Type --		
Click here  to look up County & District for APSSDS.			
Attending	County/Out of State	District/Out of State	Approved Private School
1st Placement School:	-- Select County --	--Select District--	-- Select School--
1st Naple Pl. Name:	<input type="text"/>		Total Contracted Days(APSSD only): <input type="text"/>
* Is a tuition or certified cost amount used in the calculation of this student's costs? -- Select Yes/No --			
*1st Placement Tuition from tuition bill or your calculated classroom costs: <input type="text"/>			
			<b>Qualified Costs</b>
Cost of 2020-21 1st Placement-->>>>			<input type="text"/>

Figure 11: Part A Placement input

**\*Placement Date** Enter the start date and end date of placement being entered in this section. These are the actual scheduled attendance start and end dates not the start and end dates of the fiscal or school year. If the student began the placement on 07/05/2021, that is the placement start date, not 07/01/2021. Likewise, if the last day of class for this placement is scheduled for 06/15/2022, that is the end date, not 06/30/2022.

**\*Placement Category** Student's primary placement category. Select one of the three categories in the drop-down box. This selection determines the type of allowed costs, the threshold amount and percentage of reimbursement. If a child has more than one placement category,

then select the one where the student spent the majority of time during the school year.

**\*Placement Type** Choose the placement type that best describes where the student is most of the time. The selection has no effect upon the ACSERS award calculation. If choosing a Chapter 153 “Naples” placement, you must have documentation allowing this placement.

**Placement School** Choose the school or district the student attends. The dropdown menus will list districts and schools based on your selection of placement category and type. The selections are by 1) county or state, 2) district or state and, 3) name of approved private school. If you have trouble locating an approved private school in the dropdown list, click on the help link provided in the primary placement block

[Click here !\[\]\(dfbd6b3763a6d1d9afaa974f64e2e4b5\_img.jpg\) to look up County & District for APSSDS.](#)

**Figure 12: Approved School lookup button**

Access the link by clicking on the “i” highlighted in green. This displays a list of all the approved private schools for the disabled in the State. Once you locate the desired school, you can find it in the dropdowns using the county and district displayed in the list. If you still have problems locating a school, send an email to [acsers@doe.nj.gov](mailto:acsers@doe.nj.gov).

**Note:** - If this is a non-tuition in-district student, do not choose a district. If this student attends a public-school program run by a private school, you must choose the county and district where the program is located even if it is your district.

**Naples Pl. Name** If this is a Naples placement you must manually enter the name of the school.

**Total Contracted Days (APSSD only)** For In-State approved private schools, you must enter the number of service days the contract covers. For instance, if the contract covers a full school year of 180 school days, then you would enter 180 in that space.

**\*Tuition Involved?** Is there a tuition involved in the cost calculation of this student’s costs? If the placement type selection is category # 3, then the answer is automatically “Yes”. If your selection is either

#1 or # 2 then you must select either “Yes” or “No”. If your district pays tuition to another public school, you must answer “Yes” to this question. If classroom costs are based on a certified cost per pupil amount or other budget-based calculation such as a program cost or if this is a cost for a private school located in a public-school district, you must answer “Yes” to this question.

**\*Tuition/Classroom Costs** A cost must be entered for every student applicant. For public placements (placement category # 1 or # 2) either:

1 - If there is no tuition, then enter the total educational cost amount. These total classroom costs are calculated by adding up the prorated educational costs for each class the student attends. Do not include support costs in the placement information, if no tuition is paid. Support costs are added later in the process.

2- If tuition or program costs from the budget are used, then enter the full tuition/program amount. This is any tuition whether paid to another public school, private school or a public-school program run by a private school, even if that program is physically located in your district.

For private placements (placement category # 3), enter the total amount of the tuition bill, plus any additional costs paid to outside vendors for educational services.

In all cases enter the amounts in whole dollars.

**Qualified Costs** Qualified costs are automatically calculated.

## Part B and Part C - Secondary Placements

If a student was in more than one placement during the school year, then enter data for those placements in section B or C. If the student was in more than three placements during the academic year, contact [acsers@doe.nj.gov](mailto:acsers@doe.nj.gov) and use the phrase “More than three placements” as the email subject.

Part B - Secondary Placement Data			
(tuition and classroom costs ONLY. Do not include extraordinary one-time costs, additional support costs or related service costs in this section)			
(ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.)			
2nd Placement Dates:	Start Date: <input type="text"/>	End Date: <input type="text"/>	
2nd Placement Category:	-- Select 2nd Placement Category --		
2nd Placement Type:	-- Select 2nd Placement Type --		
Attending	County/Out of State	District/Out of State	Approved Private School
2nd Placement School:	-- Select County --	-- Select District --	-- Select School --
2nd Naple Pl. Name:	<input type="text"/>	Total Contracted Days(APSSD only): <input type="text"/>	
Is a tuition or certified cost amount used in the 2nd calculation of this student's costs? -- Select Yes/No --			
2nd Placement Tuition from tuition bill or your calculated classroom costs: <input type="text"/>			
			<b>Qualified Costs</b>
Cost of 2020-21 2nd Placement-->>>>			<input type="text"/>

Figure 13: Part B Placement input

## Part D - Additional Cost

In this section enter costs for any related service, additional support, extraordinary one-time items as well as any deductions to costs not already included above in tuitions or classroom costs. Enter only costs incurred directly by the district and NOT included in classroom or tuition costs already entered above. This includes costs paid to the provider of the services or paid to another public school or a private school when the services are billed separately from tuition. You can get additional information on the kinds of costs that can be entered in each line by clicking on the green “i” to the left of the short description.

In the event you have more than one cost for a given group, total those costs and enter the total in the appropriate box. For instance, if you have \$10,000 in costs for Occupational Therapy and \$10,000 for Physical Therapy, you would enter the total of \$20,000 in the box net to “Therapy-OT, PT, Speech, etc.”























Part D - Additional Cost							
Additional Costs: These are costs incurred directly by the district and NOT included in classroom or tuition costs already entered above.							
Not eligible: If you reported tuition in the placement(s) above then 'support cost, administration, operations and maintenance, extra curricular, equipment' is included above and should not be reported below.							
Note about ESY: Do not report Extended School Year tuition or classroom costs below. ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.							
Click the  to the left of a category to review important information about what's included and excluded.							
Related Services:	Amount	Additional Support Costs:	Amount	Extraordinary One Time Costs:	Amount	Deductions from costs:	Amount
 Therapy-OT, PT, Speech, etc.	<input type="text" value="0"/>	 Case Management/Child Study Team	<input type="text" value="0"/>	 Specialized Equipment used only by student	<input type="text" value="0"/>	 Reimbursements or contributions under settlement agreement	<input type="text" value="0"/>
 Instructional aide, paraprofessional, etc.	<input type="text" value="0"/>	 Counseling	<input type="text" value="0"/>	 Specialized material	<input type="text" value="0"/>	 Significant tuition reimbursement for over billing	<input type="text" value="0"/>
 Vision, auditory	<input type="text" value="0"/>	 Behaviorist	<input type="text" value="0"/>	 Personal Assistive Technology	<input type="text" value="0"/>	 Parent contribution from settlement	<input type="text" value="0"/>
 Interpreter	<input type="text" value="0"/>	 Evaluation	<input type="text" value="0"/>	 Transportation	<input type="text" value="0"/>	 Other received aid for student (including SEMI)	<input type="text" value="0"/>
 Supplemental instruction	<input type="text" value="0"/>	 Transitional Services	<input type="text" value="0"/>	 Transportation Aide	<input type="text" value="0"/>		
 Assistive technology	<input type="text" value="0"/>	 After school/extended day program	<input type="text" value="0"/>				
 Nurse/Direct Care	<input type="text" value="0"/>	 Recurring Support Cost	<input type="text" value="0"/>				
 Nurse on bus completing full day coverage	<input type="text" value="0"/>	 Support Cost Average or Proration-Maximum of 6548	<input type="text" value="0"/>				
 Residential Cost separate from tuition	<input type="text" value="0"/>	 Admin Cost Average or Proration-Maximum of 1877	<input type="text" value="0"/>				
		 Operations and Maintenance Average or Proration-Maximum of 4174	<input type="text" value="0"/>				
		 Extra Curricular Average or Proration-Maximum of 760	<input type="text" value="0"/>				
		 Equipment Average or Proration-Maximum of 1745	<input type="text" value="0"/>				
Total	<input type="text" value=""/>	Total	<input type="text" value=""/>	Total	<input type="text" value=""/>	Total	<input type="text" value=""/>
				Total Additional Cost:	<input type="text" value=""/>		
				TOTAL QUALIFIED COST:	<input type="text" value=""/>		

Figure 14: Part D Additional Cost

The three cost types entered here are:

- 1. Related service costs.** Purchased professional, technical and other services for fulfilling the services required in the student's IEP. These may include amounts paid for counseling, occupational, speech, physical therapy, as well as personal aides. Services may be provided by district staff or by outside vendors. Residential costs billed separately or broken out in the bill from tuition are also entered here.
- 2. Additional support costs.** If tuition was paid but the district paid support costs outside of what was included in the tuition or this is an in-district student and you want to itemize support costs, you may enter these costs for this applicant here. You calim student specific costs like a behaviorist, specialized evaluations or separate counseling here.

If you have calculated classroom costs using instructional costs only, you may also include averages from the 2021-2022 budget in the corresponding entry blocks here. These averages are listed in your application as the “maximum” and can be found in the district’s budget software under “Per Pupil Cost Calculations”. If you used tuitions in the placements, you may not enter these costs. If you calculated costs and the student is in-district only pat of the year,

you must prorate the average accordingly. In most cases there is nothing to be gained by calculating classroom costs, since the program costs are based on the budget containing the same data.

3. **Extraordinary-one-time costs.** These are costs to provide one-time services for the student. For example, a health situation required short term unexpected applicable costs beyond the student's written IEP.
4. **Deductions from costs.** This is where you enter any non-district funds received for specifically for the student such as SEMI aid or parent contributions that result from a settlement agreement. You need not enter SEMI deductions for the mid-year estimate, however, you will need to enter those amounts, if applicable, in the final application in June.

## Modify Students

Clicking on “Modify Students” displays the screen for listing the students in any order. Selecting a student name displays the main student data input screen.

The screenshot shows the 'Modify Students' interface. At the top, there is a search engine instruction: "Search Engine: Select a field(s) and hit 'Search' or click 'Student List' to list all students, or click on 'Today' to list today's updates." Below this is a search bar with a dropdown menu for "Last Name" (currently showing "Select Last Name") and a "Search" button. Underneath the search bar, there are two buttons: "Student List" and "Today's updates: Today". To the left of the "Student List" button is the text "List all students in Alpha Order:". Below the search area, there is a "Print List" button on the left and a "Student Menu" link on the right. At the bottom, a table header is visible with columns: "NJ Smart ID", "Student", "Eligibility Criteria", "Qualified Costs", and "Tuition Involved Cost?".

Figure 15: Modify Students Screen

**You must click the ‘Student List’ button for the list of students to appear.**

The screenshot shows the 'Modify Students List' interface. It features the same search and filter options as Figure 15. Below the search area, there is a "Print List" button on the left and a "Student Menu" link on the right. The main part of the screen is a table with the following data:

NJ Smart ID	Student	Eligibility Criteria	Qualified Costs	Tuition Involved Cost?
1243234243	<a href="#">asdfa_fasdf</a>	Orthopedically Impaired	25	Y
1928374657	<a href="#">Bob_Bobby</a>	Emotionally Disturbed	37,075	Y

Figure 16: Modify Students List

Selecting a student’s name displays a screen where you can edit any of the data previously entered for a student. The difference between this and the “New Student”



screen is the option buttons at the bottom below the total qualified costs which will now read:

A screenshot of a web interface showing a summary bar with a pink background. On the left, it says 'TOTAL QUALIFIED COST:'. On the right, there is a text box containing the number '47731'. Below this bar are four buttons: 'Update', 'Cancel', 'Delete', and 'Student Menu'.

Figure 17: Modify Students Update Buttons

- Update – Updates the current application.
- Cancel – Cancel changes, keep application as it was.
- Delete – Delete the current application.
- Student Menu – returns you to Student Menu screen.

## Delete Students

Selecting “Delete Students” displays a listing of existing student applications. There is a check box available for deleting one or more applications.

The screenshot shows the 'Delete Students' screen. At the top, it indicates 'County: ATLANTIC' and 'District: ABSECON CITY'. Below this is a red heading: 'Check the box to delete unapproved students'. A table lists student applications with columns for 'NJ Smart ID', 'Student', 'Eligibility Criteria', 'Qualified EXAID Costs', 'Primary Placement Category', 'Tuition Involved Cost?', and 'Delete ?'. Below the table are two buttons: 'Student Menu' and 'Delete Confirm'.

NJ Smart ID	Student	Eligibility Criteria	Qualified EXAID Costs	Primary Placement Category	Tuition Involved Cost?	Delete ?
1598524583	Jones, John	Mild Cognitive Impairment	99,360	1	Y	<input type="checkbox"/>

Figure 18: Delete Students Screen

## Look-Up Student Information

This link on the Main Menu displays a screen to look up and print a list of all students or an individual student by ‘Last Name’ or by ‘The Primary ACSERS Placement Category’. Click on the “Search” button or “Student List” button for Look up.

The screenshot shows the 'Student Enrollment Information: Search Page'. It includes a search engine instruction: 'Search Engine: Select a field(s) and hit "Search" or click: "Student List" to list all students, or click on "Today" to list today's updates.' Below this is a search form with 'Last Name:' and a dropdown menu 'Select Last Name', a 'Search' button, and a 'Student List' button. There is also a 'Print Results' link. At the bottom, a table header is visible with columns: 'NJ Smart ID', 'Student', 'Eligibility Criteria', 'Qualified Costs', and 'Tuition Involved Cost?'.

Figure 19: Look-Up Screen

A district can access the full data for individual students after the application closes. You can now access a non-editable copy of an individual student’s application through the “Look-Up Student Information” menu. As before, you can display a summary list of all students. There is now an active link to a non-editable copy of the student’s application that can be printed. The link is accessed by clicking on the student’s name.

## Check Data

The “Check Data” link on the Main Menu screen lists the students with validation errors. If you have Fatal edits, you cannot certify until these are corrected. Warning edits must be reviewed but you will be able to certify these if they are correct.

**Additional or Compensatory Special Education and Related Services for Students with Disabilities**  
 who are 21 as of July 1, 2021

12/07/2021

County: **PASSAIC** District: **PATERSON CITY**

**Student Information Review Page**

The list shows students with validation errors. If you have Fatal edits, you cannot certify until they are corrected. Warning edits should be reviewed but you can certify if it's correct.

To revise the student's ACSERS application, please click on the Main Menu, then Student Information Menu and the Modify Students link.

[Print List](#)

NJ Smart ID	STUDENT	ERROR TYPE	ERROR
			No Fatal Edits
			No Warning Edits

**Figure 200: Check Data screen**

# DOE Questions

Any issues discovered during the DOE review of your submissions will be raised either here or in the next section (Upload Documentation). You must satisfactorily address these questions before you can certify your applications and before funding can be generated. To reply to a question, please click on the student's name, type the response and then Save. To revise the student's ACSERS application, please click on the Main Menu, then Student Information Menu and the Modify Students link.

Print List

NJ Smart ID	Student	DOE Question	District Response	District Response Complete	DOE Reviewed (Issue Resolved)
-------------	---------	--------------	-------------------	----------------------------	-------------------------------

Figure 21: DOE Questions screen

# Upload Documentation (pdf only)

Should any of your entries require additional documentation, the request will appear here. You must provide this documentation before you can certify your applications and before funding can be generated. To reply to a question, please click on the student's name, type the response and then Save. To revise the student's ACSERS application, click on the Main Menu, then Student Information Menu and the Modify Students link.

Print List

NJ Smart ID	Student	Required Document	Uploaded Document	Delete File	DOE Review	DOE Notes
1213213213	<a href="#">asdfa_fasdf</a>	Court Order or Settlement Agreement with the decision of an administrative law judge for this placement for the 2019-20 School Year	No file Uploaded			
1213213213	<a href="#">asdfa_fasdf</a>	Certification of Nonsectarian Naples Placement for the 2019-20 School Year	No file Uploaded			
1213213213	<a href="#">asdfa_fasdf</a>	Pages from IEP that demonstrate required equivalent to Intensive Service for the 2019-20 School Year	No file Uploaded			

Figure 22: Upload Documentation Screen

# Certification

Once all student applications have been entered, return to the Main Menu and click on “Contact and Certification Information”. The Contact Person Information must be completed on this screen before submitting your applications.

Please note that the ACSERS applications must be certified by a district’s Chief Administrator. This can be the Superintendent, the Business Administrator, or the Director of Special Services. The chief administrator is ultimately responsible for the accuracy of the applications.

The certifying officer must log in separately to perform the certification. That person is not necessarily the individual entering the information. Complete the certification process by checking the box next to the certification message and then clicking the “Save” button. (Note if you receive an error message telling you that you have not entered an extension number and you do not have an extension number press OK.) You will be asked if you are sure you want to submit. Press OK.

The screenshot shows a web application interface for certification. At the top, it displays "County: 01 -ATLANTIC" and "District: 0010 -ABSECON CITY". The main heading is "Certification". Below this, there are input fields for "Title" (set to "Superintendent"), "Last Name" (set to "Doe"), and "First Name" (set to "John"). A checkbox is checked next to a certification statement: "In accordance with NJSA 18A:7F-55 and N.J.A.C. 6A:23A, I certify that the foregoing information is true and complete to the best of my knowledge and belief, and understand that any willfully false information is sufficient cause for the rejection of this application or, if reimbursement has been awarded, for the repayment of the funds. I further agree that I will comply with all reasonable and necessary requests for revision or amendment to the application." Below this, there are fields for "Last Name:" (Doe), "Email Address:" (jdoe), and "Phone Number ( 000-000-0000 ):" (609-777-1234). A dialog box titled "Message from webpage" is overlaid on the screen, containing a warning icon and the text: "Do you want to certify your application(s)? Click 'OK' and then click 'Save' to certify your application(s)." An "OK" button is visible in the dialog box. At the bottom of the screen, there are "Save" and "Main Menu" buttons.

Figure 223: Certification screen

Do Not Forget to Complete This Screen

The screen serves as a statement of assurance that the applications submitted are accurate and gives the department a contact point for questions about the applications.

Click 'OK' and Click 'Save' to complete the Certification.

After certifying your applications, a screen appears letting you know that the process is complete. Print that screen for your records.

The screenshot displays a web interface for a certification process. At the top left, there is a link 'Print this page' and a date '11/16/2021'. Below this, the location is identified as 'County: 01 -ATLANTIC' and 'District: 0010 -ABSECON CITY'. The main content area is titled 'Certification' and contains the following information:

<b>Title:</b> Business Administrator	<b>Last Name:</b> Smith	<b>First Name:</b> Jane
--------------------------------------	-------------------------	-------------------------

Below the table, there is a checkbox that is checked, followed by a certification statement: 'In accordance with NJSA 18A:7F-55 and N.J.A.C. 6A:23A, I certify that the foregoing information is true and complete to the best of my knowledge and belief, and understand that any willfully false information is sufficient cause for the rejection of this application or, if reimbursement has been awarded, for the repayment of the funds. I further agree that I will comply with all reasonable and necessary requests for revision or amendment to the application.'

At the bottom of the main content area, a red message states: 'I have submitted 5 application(s) and completed the certification on 11/16/2021.'

At the bottom of the page, there are two buttons: 'Please print this page for your record' and 'Main Menu'.

Figure 24: Certification Completed Screen

You can utilize ACSERS at any time to review, add, or delete applications during the open enrollment period.

If, after the ACSERS on-line application is closed, you need to retract or make a significant reduction in an application for any reason, you must send us an email or written notification. A district cannot modify the ACSERS application once it closes.

## **What Is Your District's Award?**

The application screen process does calculate your ACSERS award. However, you should treat it as an estimate until after all the applications are processed and reviewed.

## **Questions?**

If you have questions, then send us an email.

**Email:** [acsers@doe.nj.gov](mailto:acsers@doe.nj.gov)

### **Mailing Address:**

New Jersey Department of Education  
Attn: ACSERS,  
Office of School Finance, 1<sup>st</sup> Floor  
100 Riverview Plaza  
PO Box 500  
Trenton, NJ 08625-0500

A district must email us all questions – that way both you and the Department have a record of the issue involved.



[Print this page](#)

04/21/2022

County: BURLINGTON

New Student Enrollment Information

District: LENAPE REGIONAL

*NJ Smart ID	*Last Name	*First Name	*Date of Birth (mm/dd/yyyy)	*Eligibility Criteria	Charter/Renaissance Student
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-- Select Eligibility Criteria --	Select Yes/No

Part A - Primary Placement Data

(tuition and classroom costs ONLY. Do not include extraordinary one-time costs, additional support costs or related service costs in this section) (ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.)

\*1st Placement Date: Start Date:  End Date:

\*1st Placement Category: -- Select 1st Placement Category --

\*1st Placement Type: --- Select 1st Placement Type ---

[Click here](#) to look up County & District for APSSDS.

Attending	County/Out of State	District/Out of State	Approved Private School
1st Placement School:	-- Select County --	--Select District--	--- Select School---
1st Naple Pl. Name:	<input type="text"/>		Total Contracted Days(APSSD only): <input type="text"/>

\* Is a tuition or certified cost amount used in the calculation of this student's costs? --- Select Yes/No ---

\*1st Placement Tuition from tuition bill or your calculated classroom costs:

Qualified Costs

Cost of 2021-22 1st Placement-->>>>

Part B - Secondary Placement Data

(tuition and classroom costs ONLY. Do not include extraordinary one-time costs, additional support costs or related service costs in this section) (ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.)

2nd Placement Dates: Start Date:  End Date:

2nd Placement Category: -- Select 2nd Placement Category --

2nd Placement Type: --- Select 2nd Placement Type ---

Attending	County/Out of State	District/Out of State	Approved Private School
2nd Placement School:	-- Select County --	--Select District--	--- Select School---
2nd Naple Pl. Name:	<input type="text"/>		Total Contracted Days(APSSD only): <input type="text"/>

Is a tuition or certified cost amount used in the 2nd calculation of this student's costs? --- Select Yes/No ---

2nd Placement Tuition from tuition bill or your calculated classroom costs:

Qualified Costs

Cost of 2021-22 2nd Placement-->>>>

Part C - Third Placement Data

(tuition and classroom costs ONLY. Do not include extraordinary one-time costs, additional support costs or related service costs in this section) (ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.)

3rd Placement Dates: Start Date:  End Date:

3rd Placement Category: -- Select 3rd Placement Category --

3rd Placement Type: --- Select 3rd Placement Type ---

Attending	County/Out of State	District/Out of State	Approved Private School
3rd Placement School:	-- Select County --	--Select District--	--- Select School---
3rd Naple Pl. Name:	<input type="text"/>		Total Contracted Days(APSSD only): <input type="text"/>

Is a tuition or certified cost amount used in the 3rd calculation of this student's costs? --- Select Yes/No ---

3rd Placement Tuition from tuition bill or your calculated classroom costs:

Qualified Costs

Cost of 2021-22 3rd Placement-->>>>

Part D - Additional Cost

**Additional Costs:** These are costs incurred directly by the district and NOT included in classroom or tuition costs already entered above.

If you reported tuition in the placement(s) above then 'support cost, administration, operations and maintenance, extra curricular, equipment' are Not eligible: included above and should not be reported below. The per pupil averages shown below in red should only be used when classroom costs were reported in Parts A, B and C.

**Note about ESY:** Do not report Extended School Year tuition or classroom costs below. ESY tuition or classroom costs must be included in one of the placements in Part A, B, or C. It can be reported as a separate placement in Part B or C if necessary.

Click the **i** to the left of a category to review important information about what's included and excluded.

Related Services:	Amount	Additional Support Costs:	Amount	Extraordinary One Time Costs:	Amount	Deductions from costs:	Amount
<b>i</b> Therapy-OT, PT, Speech, etc.	<input type="text" value="0"/>	<b>i</b> Case Management/Child Study Team	<input type="text" value="0"/>	<b>i</b> Specialized Equipment used only by student	<input type="text" value="0"/>	<b>i</b> Reimbursements or contributions under settlement agreement	<input type="text" value="0"/>
<b>i</b> Instructional aide, paraprofessional, etc.	<input type="text" value="0"/>	<b>i</b> Counseling	<input type="text" value="0"/>	<b>i</b> Specialized material	<input type="text" value="0"/>	<b>i</b> Significant tuition reimbursement for over billing	<input type="text" value="0"/>
<b>i</b> Vision, auditory	<input type="text" value="0"/>	<b>i</b> Behaviorist	<input type="text" value="0"/>	<b>i</b> Personal Assistive Technology	<input type="text" value="0"/>	<b>i</b> Parent contribution from settlement	<input type="text" value="0"/>
<b>i</b> Interpreter	<input type="text" value="0"/>	<b>i</b> Evaluation	<input type="text" value="0"/>	<b>i</b> Transportation	<input type="text" value="0"/>	<b>i</b> Other received aid for student (including SEMI)	<input type="text" value="0"/>
<b>i</b> Supplemental instruction	<input type="text" value="0"/>	<b>i</b> Transitional Services	<input type="text" value="0"/>	<b>i</b> Transportation Aide	<input type="text" value="0"/>		
<b>i</b> Assistive technology	<input type="text" value="0"/>	<b>i</b> After school/extended day program	<input type="text" value="0"/>				
<b>i</b> Nurse/Direct Care	<input type="text" value="0"/>	<b>i</b> Recurring Support Cost	<input type="text" value="0"/>				
<b>i</b> Nurse on bus completing full day coverage	<input type="text" value="0"/>	<b>i</b> Support Cost Average or Proration-Maximum of 3217	<input type="text" value="0"/>				
<b>i</b> Residential Cost separate from tuition	<input type="text" value="0"/>	<b>i</b> Admin Cost Average or Proration-Maximum of 1680	<input type="text" value="0"/>				
		<b>i</b> Operations and Maintenance Average or Proration-Maximum of 2348	<input type="text" value="0"/>				
		<b>i</b> Extra Curricular Average or Proration-Maximum of 1188	<input type="text" value="0"/>				
		<b>i</b> Equipment Average or Proration-Maximum of 73	<input type="text" value="0"/>				
<b>Total</b>	<input type="text" value="0"/>	<b>Total</b>	<input type="text" value="0"/>	<b>Total</b>	<input type="text" value="0"/>	<b>Total</b>	<input type="text" value="0"/>

Total Additional Cost:

TOTAL QUALIFIED COST:



# Vander Weele Group<sup>LLC</sup>



## **New Jersey Department of Education**

Additional or Compensatory Special Education and Related Services  
(ACSERS) Program

### **Category 3: Integrity Monitoring/ Anti-Fraud**

Response to Engagement Query under 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

**August 22, 2022**

Presented by:

Vander Weele Group<sup>LLC</sup>

August 22, 2022

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

Amanda Schultz, Agency Contract Manager  
New Jersey Department of Education  
[REDACTED]

Dear Ms. Cartwright and Ms. Schultz,

The Vander Wee Group<sup>LLC</sup>, a New Jersey certified Woman-Owned Business Enterprise and a Disadvantaged Business Enterprise, is pleased to present this proposal to provide State Integrity Monitoring services for the Additional or Compensatory Special Education and Related Services (ACSERS) Program administered by the New Jersey Department of Education.

Founded in 2003 by the former Inspector General of Chicago Public Schools, the Vander Wee Group<sup>LLC</sup> is a niche grants oversight firm, with significant experience in K-12 and early childhood education. Our Project Manager, Dr. Kristen Mokofisi, has overseen state-wide federal education grants programs for the State of Nevada and currently oversees a team monitoring more than \$1 billion of COVID-19 relief funds for education in the State of Illinois.

We have documented methodologies for every aspect of grants monitoring and developed customized internal software for grants monitoring in K-12 education and other grant-funded programs.

The Vander Wee Group<sup>LLC</sup>, with a subcontractor, Joseph A. DeLuca Advisory & Consulting Services, has been engaged to perform Integrity Monitor oversight services of Coronavirus Relief Funds 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. We are designing the subrecipient monitoring program and have provided fraud prevention training for the New Jersey Department of Community Affairs.

The Vander Wee Group<sup>LLC</sup> is not employed or engaged by any New Jersey school district or vendor providing services to school districts. We trust this proposal meets your expectations. Thank you for your time and consideration.

Sincerely,



Maribeth Vander Wee, CEO

## TABLE OF CONTENTS

I.	INTRODUCTION .....	4
A.	Overview .....	4
B.	Program Background and Objectives .....	5
II.	CONFLICTS OF INTEREST .....	6
III.	APPROACH AND ORGANIZATION .....	6
IV.	PHASE I: PROJECT PLANNING .....	6
A.	Project Kickoff Meeting.....	6
B.	Initial Data and Access to Systems .....	7
C.	Work Plan and Tool Development.....	8
V.	PHASE II: FIELD WORK AND PROJECT EXECUTION.....	9
A.	NJDOE Review.....	9
1.	Risk Assessment.....	9
2.	Anti-Fraud Training.....	12
B.	ACSER Review.....	13
1.	Comparative Risk Assessment: School District Selection.....	13
2.	Single Entity Risk Assessment of School Districts.....	14
3.	School District Monitoring.....	16
C.	ACSER Program Fraud Prevention/Detection .....	19
1.	Data Analytics.....	19
2.	Interviews .....	21
3.	Data Validation.....	21
4.	Virtual Training .....	22
5.	Awareness.....	22
D.	Risk Assessment Summary .....	22
1.	NJDOE.....	22
2.	Selected School Districts.....	22
E.	Work Plan / Monitoring Tools.....	23
VI.	PHASE III: REPORTING.....	24
VII.	DELIVERABLES AND TIMELINES .....	25
VIII.	INTEGRITY MONITORING – PRICE SHEET .....	26
IX.	PAST PERFORMANCE .....	27
A.	Illinois State Board of Education, Division of Federal and State Monitoring.....	27
B.	Bureau of Early Intervention, Illinois Department of Human Services.....	28
C.	Bureau of Early Childhood Education, Illinois State Board of Education.....	29
D.	Bureau of Indian Education, U.S. Department of the Interior.....	29
E.	State of New Jersey, Department of Labor and Workforce Development.....	30
F.	State of New Jersey, Division of Pensions and Benefits.....	30
G.	State of New Jersey, Redevelopment Authority.....	31
H.	State of New Jersey, Department of Environmental Protection .....	31
I.	State of New Jersey, Department of Community Affairs, Division of Recovery and Mitigation .....	31
X.	OUR TEAM .....	32

## I. INTRODUCTION

### A. Overview

The Vander Wee Group<sup>LLC</sup> is privileged to present this proposal to provide integrity monitoring services for approximately \$600 million in COVID-19-related grants for Additional or Compensatory Special Education and Related Services (ACSERS) administered by the New Jersey Department of Education (NJDOE). These funds provide assistance to students with disabilities transitioning out of special education programs that terminate services when the students reach age 21.

The Vander Wee Group<sup>LLC</sup> is a State of New Jersey and Federally certified Woman-Owned Business Enterprise (“WBE/WOSB”) 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 Wee, a former member of the Chicago Public Schools turnaround team, a two-time Inspector General, and a noted author, including of a book on public education. She has overseen Federal grants monitoring programs in 25 states.

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. Throughout its history, the Vander Wee Group<sup>LLC</sup> served both corporate and government clients with investigative and oversight services, but in 2018, our firm narrowed its corporate strategic vision to focus exclusively on grants oversight. Since then, we have recruited former government program officers with collectively decades of grants experience, built an extensive library of information related to grants management, and developed robust internal grants training.

We have built customizable software to guide Monitors through the process of gauging allowability, measuring internal controls, and testing compliance not only for COVID-19 Relief funds, but for the *Every Student Succeeds Act (ESSA)*, the *Individuals with Disabilities Education Act (IDEA)*, the *Carl D. Perkins Career and Technical Education Act*, and other grant funds.

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.

Together with Joseph A. DeLuca Advisory & Consulting Services<sup>LLC</sup> (DLA), the Vander Wee Group<sup>LLC</sup> is or has performed Integrity Monitor 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 & Benefits.

The Vander Wee Group<sup>LLC</sup> is designing the subrecipient monitoring program and has provided fraud prevention training for the New Jersey Department of Community Affairs, Division of Disaster Recovery and Mitigation.

## B. Program Background and Objectives

The Coronavirus Disease 2019 (COVID-19) has created unprecedented global damage to world economies. The U.S. has been hit hard—from front-line workers in public hospitals to small businesses. Congress responded to this unique health crisis by passing multiple packages of legislation. The American Rescue Plan Act of 2021 (ARP), also called the American Rescue Plan, Pub L. No. 117-2, is a \$1.9 trillion economic stimulus bill signed into law on March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and ongoing recession. The plan follows passage of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Signed into law March 27, 2020, the 335-page CARES Act provides more than \$2 trillion in economic relief to workers, families, businesses, and governments. It was followed by the Coronavirus Response and Relief Supplemental Appropriations Act (“CRRSA Act”) of 2021.

As we understand it, the NJDOE is tasked with monitoring the services provided to students with disabilities under the Additional or Compensatory Special Education and Related Services (ACSERS) Program. The ASCERS program is funded entirely through the American Rescue Plan State Fiscal Recovery Fund (ARP SFRF). Funds to support this program shall not exceed \$600,000,000 over three school years.

Following is a summary of the program background; it addresses general requirements and is not intended to be inclusive.

New Jersey Statutes Annotated (NJSA) § 18A:46.6.3 (P.L. 2021, c. 109) requires the State Department of Education to provide special education and related services for students with disabilities who attain the age of 21 during the school years 2020-2021, 2021-2022, 2022-2023. The special education and related services that the DOE provides are for the school year that follows the school year the student turns 21. On June 30<sup>th</sup> of that school year, the education and services must end “unless otherwise provided in a student’s Individualized Education Program or as ordered by a hearing officer, complaint investigation, or court of competent jurisdiction”<sup>1</sup>.

The following requirements must be met to be eligible for the ACSERS program for the transition year (school year following the year the student turns 21):

- Each student must have an Individual Education Plan (IEP).
- The student’s parents, in conjunction with the IEP team, must determine that the student needs additional special education and related services during the transition year.
- The student must be a resident in the district and have been enrolled in a New Jersey Public School in the school year in which the student turned 21.
- The student must be in an approved placement program, which can be in a public or private school pre-approved by the DOE for the education of students with disabilities or in accordance with PL 1989 Chapter 152.

Documentation of all costs, supporting material for the student’s IEP must be maintained.

---

<sup>1</sup> Cited from [https://pub.njleg.gov/Bills/2020/AL21/109\\_.HTM](https://pub.njleg.gov/Bills/2020/AL21/109_.HTM)

Eligible costs under the ACSERS program are (not inclusive):

- Tuition/Classroom Costs
- Support Costs
- Transitional Services
- Administrative Costs
- Transportation

Since ARP SFRF is funding the ACSERS, it is mandatory that the programs comply with the U.S. Department of Treasury Final Rule and elements of the Uniform Guidance (2 CFR Part 200).

## II. CONFLICTS OF INTEREST

The Vander Wee Group<sup>LLC</sup> is not employed or engaged by any New Jersey school district or vendor providing services to New Jersey schools.

## III. APPROACH AND ORGANIZATION

Upon notification of an award and execution of a written agreement, our team will work with NJDOE to plan and perform our work in three phases as follows:

- Phase 1: Project Planning
- Phase 2: Fieldwork / Project Execution
- Phase 3: Project Reporting

The following describes proposed engagement activities and how the engagement will be managed to meet the proposed timelines. However, these are subject to discussion and approval from NJDOE and access to additional information.

## IV. PHASE I: PROJECT PLANNING

### A. Project Kickoff Meeting

Within 5 days of the Purchase Order issued as a result of the Letter of Engagement, project leadership will meet with NJDOE. Prior to the scheduled kickoff meeting, we will send an agenda for the meeting. Tentative agenda items during the kickoff or subsequent bi-weekly meetings will include, but not be limited to:

- Discuss engagement expectations.
- Discuss history of the New Jersey ACSERS program, including strengths and challenges.
- Review risk assessment procedures and learn what data for the comparative risk assessment (see below) is already accessible.
- Review the monitoring process and other elements of the monitoring plan.
- Discuss the grant application, award, reporting, and reimbursement process.
- Review the preliminary project work plan including project schedules, timelines/due dates, activities, and deliverables.
- Establish key personnel for communications during the course of the engagement.

- Review data and information requests, as tentatively outlined below, including the availability of school district and data such as school audits.
- Review monitoring methodologies for each type of testing (e.g., internal controls, allowability of expenditures, reporting, risk assessments, and so forth). We anticipate preparing tools tailored to this engagement, unless NJDOE prefers use of theirs.
- Discuss our proposed technology systems e.g., Microsoft Teams®, SharePoint®, OneDrive, or customized monitoring tool.
- Review communication protocols.
- Review terminology and style preferences (e.g., Federal vs. federal; standard vs. requirement or indicator; Monitor vs. Reviewer or Assessor).
- Review the list of legal authorities other than those discussed in the Engagement Query and 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.
- Methods of inventory tracking, specifically the return of physical assets from schools to DOE.
- Discuss other information, as it arises.

## B. Initial Data and Access to Systems

In consultation with the New Jersey Department of Education, we will request access from NJDOE and school districts selected for monitoring key information that may include the following:

- NJDOE Grants Monitoring and Oversight Plans for the ACSERS program, if they exist.
- Access to expenditure claims, grant applications, audit clearinghouse (if any), prior monitoring reports, and reimbursement systems, among others, if that information is not publicly available. Access also to the grant periodic reporting module showing reports submitted by the school districts.
- School district contact information.
- Previous monitoring tools and templates, if available. As stated, we anticipate preparing tools tailored to this engagement, unless NJDOE prefers use of theirs.
- Any additional guidance documents, beyond the ACSERS Manual, that are given to school districts with respect to the Federal grants being reviewed. These may include reference manuals, checklists of allowable/non-allowable expenditures for Federal grants, school planning guidance documents, etc.
- Legal authorities beyond COVID-19 legislation and regulations such as relevant state laws, policies, procedures, and guidance.
- For the risk assessment of the DOE, we will require additional information such as number of monitoring and contract management staff for the ACSERS program, organizational structure, experience of staff, job descriptions, mechanisms for stakeholder input, prior audits, age and type of financial systems, a description of contract management

systems, cost analyses, codes of conducts, mechanisms to track corrective action plans in the past and means to escalate serious findings, eligibility determination processes, grant approval processes, and so forth.

- Any other information and/or systems that NJDOE recommends we gain access to in order to better facilitate the monitoring engagement.

For school districts being monitored, we will request access to expenditure information (e.g., purchase orders, stipends, and position expenditures), accounting systems, and inventory tracking systems. As relevant, we will request school district policies as they relate to grant accounting, equipment purchases, procurement, credit cards, inventory records, conflicts of interest, time-keeping and payroll records, time and effort reports for Federally funded positions, Personally Identifiable Information (PII) policies, and any other documentation that support the expenditures reported on the expenditure reports.

### C. Work Plan and Tool Development

With approval from the New Jersey Department of Education, we will develop monitoring tools. For each monitoring standard—also called indicator, requirement, or protocol—we will identify for internal use:

- the cited authority;
- language describing the standard;
- evidence considered sufficient to demonstrate compliance;
- the process required to gather that evidence (interviews/file reviews/purchase order reviews, sampling standards, etc.);
- standardized language describing a typical finding, which can be customized by the Monitor and tailored to field conditions, and
- standardized language for the corrective action plan, if needed. It, too, can be customized by the Monitor.

This process is described in more detail below.



## V. PHASE II: FIELD WORK AND PROJECT EXECUTION

### A. NJDOE Review

If privileged to serve the NJDOE, we will conduct a review of NJDOE's administration of the ACSER program.

#### 1. Risk Assessment

##### a. Document Review

We will review NJDOE policies, procedures, and other documents that speak to NJDOE's organizational structure, capacity, and internal controls relevant to the ACSERS program. We will review documents that describe the number of contract management staff, organizational structure, experience of staff, job descriptions, mechanisms for stakeholder input, prior audits, age and type of financial systems, a description of contract management systems, cost analyses, codes of conducts, mechanisms to track corrective action plans in the past and means to escalate serious findings, eligibility determination processes, grant approval processes, and so forth.

##### b. Assessments of Risks

We will apply the State's Integrity Risk Assessment Template to evaluate compliance and program risk. We will conduct interviews about key areas of assessment, such as:

- Organizational leadership, capacity, expertise, and experience in managing and accounting for a large influx of Federal grants/funds in general, and disaster recovery funds in particular. We will consider the agency's organizational structure, supervisory roles, delegation of authority, line-level staffing capacities, experience at all levels, and responsibilities and relations within and between different divisions or offices within the agency, among other components.
- Input from the individuals/units that disburse funds or administer the program. Drawing on a broad national knowledge of systems, technology, processes, and managing human resources in the government and non-profit arenas, the Engagement Team will discuss program challenges. Because those on the frontlines typically offer invaluable insight into systemic challenges, we will facilitate brainstorming sessions to craft action plans in creative and practical ways.
- Review of existing internal controls and any identified weaknesses. (See below.)
- 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).

We will assess processes whereby grantees apply for grant reimbursements in accordance with the appropriate standards. We will review program policies and procedures to inquire whether the designated individuals responsible for disbursing the funds are undertaking the correct series of checks to ensure that the funds are eligible for reimbursement before they are disbursed. These checks range from ensuring the expenditures align with the approved grant application and amendments and are allowable under the various legal and regulatory standards, to assessing whether they were subject to the appropriate procurement processes and ensuring that the vendor is not debarred.

Internal controls will be measured against the requirements of 2 CFR § 200.302 (a)(b) *Financial Management*, which requires that financial systems tracking federal grant funds include:

- 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 passthrough entity.
- Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with selected provisions.
- Records that adequately identify the source and application of funds for Federally-funded activities. These records must contain information 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.

An effective system ensures transparency and better management of the organization's costs by producing useful 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, balances, revenues, and expenditures.

As needed, we will inquire about internal controls, ranging from segregation of duties among individuals handling and accounting for grant funds to timely account reconciliations, a critical component to the prevention of waste, fraud, and abuse.

The Engagement Team will review a sampling of files to become familiar with the progression of the disbursement of funds in a particular program and to answer questions such as:

- Are actual expenditures consistent with the planned expenditures?
- Are the expenditures allowable under the relevant cost principles?
- Are the expenditures within the time period for which they were designated?
- Is the full scope of services listed in the project work plan being accomplished at the appropriate rate of actual and planned expenditures?

#### c. Procedures to Prevent Duplication of Benefits

We will review procedures for verifying duplication of benefits.

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 a subrecipient grant in addition to donations, insurance proceeds, other government sources, and loans. A duplication of benefits analysis includes determining the need and subtracting the duplicative assistance. In our risk analysis, we will collaborate with the New Jersey Department of Education seek to identify possible scenarios in which benefits can be improperly duplicated. We will inquire about relevant data lists available to the New Jersey Department of Education to conduct payment matches. We will examine school district payments to identify duplicates payments—two payments improperly or inadvertently paid to a vendor or school district or a non-public school for the same purpose by the same school district. The Vander Wee Group<sup>LLC</sup> has a large repertoire of algorithms used to identify fraud in large data sets and founder Maribeth Vander Wee has lectured around the country on the use of data analytics to detect fraud.

#### d. NJDOE Employees and/or Stakeholder Interviews

We will interview NJDOE personnel or other stakeholders, as necessary, to conduct the risk assessment of school districts, verify business processes, inquire about data availability, confirm testing processes, provide engagement status reports, discuss any anomalies, acquire program background, and to obtain other relevant information necessary for project completion. Interviews will include discussions/input from those disbursing funds and/or administering the program.

## 2. Anti-Fraud Training

If privileged to serve the New Jersey Department of Education, we will provide training to NJDOE employees, and/or contractors, with respect to the prevention, detection, and response to fraud risks. Training will be delivered virtually.

Throughout the training, we will seek to make the topics relevant to grant fraud, special education programs, and the ACSERS program in particular. After developing the training slides, based on feedback from NJDOE, we will refine and modify the training curriculum as needed. Example of topics (which have already been designed and delivered to the New Jersey Department of Community Affairs) include:

- Introduction to Fraud Examination, which includes the:
  - Definition of Fraud
  - Fraud Landscape
  - Fraud Triangle
  - Common Characteristics of Fraudsters
  - Oversight Continuum
- Common Fraud Schemes, which includes:
  - Bribes, Kickbacks, and Extortion
  - Bidding Schemes
  - Billing Schemes
  - Inventory Schemes
  - Payroll Schemes
  - False Statements and Claims
  - Conflicts of Interests
  - Other Schemes
- Case Studies in Grant Fraud

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.

## B. ACSER Review

### 1. Comparative Risk Assessment: School District Selection

This section discusses the selection of school districts for monitoring. Although it employs the phrase “risk assessment,” it is a different type of risk assessment than that described in the New Jersey Integrity Monitor Guidelines. For purposes of this document, the former is described as a “comparative” risk assessment because it is comparing risk among multiple school districts using readily available quantitative data and ranking the districts according to risk. The latter is a single-entity risk assessment. This is explained in more detail below.

In the past, monitors of federal grant spending selected entities to be reviewed based on a statistical sampling to ensure that the reviewed entities—school districts, in this case—represented the pool of monitored entities as a whole. Recent years have seen a shift in federal philosophy on how entities are chosen. Rather than statistically based, selection now must be risk-based. This approach recognizes that high-risk school districts must be addressed more quickly and thoroughly than low-risk entities.

Accordingly, *Title 2 CFR 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) Title 34 – Education* requires pass-through entities such as the New Jersey State Board of Education to evaluate sub-recipients' risk of non-compliance with Federal laws, regulations, and grant terms and conditions, and determine appropriate monitoring actions. This risk assessment provides the basis for the selection of schools is to be monitored.

In designing its *comparative* risk assessment, the New Jersey State Board of Education can select what risk factors it chooses to adopt. These may include those cited in the *Uniform Guidance* and/or based on other factors, depending on the types of data that are available.

In conducting the comparative risk assessment, we will exclude school districts that the NJDOE has identified to be monitored by NJDOE or other integrity monitors during the 2021-22 and 2022-23 school years. The sample of 12 to 20 school districts will be evenly divided among the three (3) regions of the state. Once we receive a listing of school districts accepting funds to support costs of ACSERs, particularly in the 2021-22 school year, we will select a sample to monitor.

## 2. Single Entity Risk Assessment of School Districts

We will conduct a more in-depth risk assessment for each school district selected for monitoring, identify risks, and offer recommendations. We will assess each district's existing controls in place to prevent fraud, waste, or abuse in connection with the ACSERS Program that includes, at minimum, a review or assessment of the:

- School district's policies and procedures
- School district's organizational structure and capacity
- School district's internal controls
- Level of risk associated with the ACSERS Program
- School district's prior audits

### a. Policies and Procedures

Depending on NJDOE's preferences, we will request from the selected school district policies that address the following:

- Conflicts of interests
- Fraud, waste and abuse
- Travel
- Procurement
- Retention of records
- Finance and grants management e.g. segregation of duties, performance of bank reconciliations, credit card use, and related management processes.

### b. Organizational Structure and Capacity

In conformance with the New Jersey Integrity Monitor Guidance, Updated June 2021, we will conduct interviews related to organizational leadership, capacity, expertise, and experience managing and accounting for federal grant funds in general and disaster recovery funds in particular. Specific to the ACSERS program, we will request documentation that may include the number of program management staff, organizational structure, the experience of staff, job descriptions, mechanisms for stakeholder input, age and type of financial systems, a description of contract management systems, cost analyses, codes of conduct, mechanisms to track corrective action plans in the past and means to escalate serious findings, eligibility determination processes, and grant approval processes.

### c. School District's Internal Controls

We will assess internal controls of the selected school districts' financial management, cash management, acquisition management, and records management capabilities. While we will build final testing procedures with input and approval from the New Jersey Department of Education, examples of possible tests include the following:

- We will test whether the school district has in place a budgeting and accounting system to match the ACSERS stream of grant expenditures with the budget. We will inquire and request a Screen Share or screen shots of the system to ensure that the accounting systems meet the following required elements:
  - Provide for the clear identification of all Federal awards, state awards and local funds received or expended.
  - Enable the preparation of reports required by general and program-specific terms and conditions of the Grantee's awards.
  - Allow 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 or state award.
  - Require each Federal award, state award, and matching fund revenues and expenditures to be accounted for, recorded, and tracked separately by funding source.
  - Include classification of expenditures (e.g., personnel, commodities, equipment).
  - Permit summaries and reporting of grant revenue and expenditures by specific accounts, programs, and projects.
  - Ensure that funds are not inappropriately co-mingled.
  - Prorate expenditures, such as salaries (supported by time and effort documentation), travel, etc., to ensure, when applicable, that they are divided correctly between two or more accounts and that the basis of such division can be substantiated as reasonable and equitable. (This depends on the level in the funding stream at which personnel expenditures are kept.)
- We will inquire whether the school district's leadership and finance team have received training on budgeting.
- We will inquire whether equipment purchased with grant funds is properly tracked in an asset tracking system. Asset tracking is important to ensure proper usage in accordance with applicable laws, rules, regulations, and procedures.

#### d. Level of Risk Associated with the ACSERS Program

In addition to testing the risk assessments elements described above, we will inquire about:

- Lessons learned from prior disasters;
- Adequacy of 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 expenditures and the complexity of its project(s); and

#### e. School District's Prior Audits

In addition to testing the risk assessments elements described above, we will inquire about prior audits and audit findings and the mechanisms through which compliance or corrective actions are tracked to ensure resolution. We will seek to identify deficiencies reported in them (if any) and seek to determine whether the grantee addressed them in a timely, appropriate, and effective manner to resolve any deficiencies tested.

### 3. School District Monitoring

#### a. Monitoring Process

To conduct desk reviews, we will identify the school districts to be monitored within any given period and assign each to a Monitor. We recommend that the New Jersey Department of Education send each a introductory letter notifying them of the purpose and requirements of monitoring and that our firm has been selected to conduct the monitoring. Each Monitor will then send their assigned school districts a follow-up letter requesting the necessary documentation or access to the necessary documentation. Typically we request they be uploaded to a secure portal. We refrain from overly burdensome requests by being careful not to request information that is not needed to conduct the review.

Our Monitors will then conduct the document review, followed by a school district interview to obtain missing information, discuss business processes, seek clarification on any issues, or obtain responses to matters that appear to be findings.

Depending on findings as a result of monitoring under the Work Plan, we will evaluate whether onsite monitoring is appropriate based upon any conclusions reached when conducting the risk assessment or as a result of ongoing monitoring. We will document in writing our evaluation and conclusion. The report will assess the following factors:

- Significant findings reported in quarterly reports or interim reports;
- Unresponsiveness to requests for information;
- Non-compliance with federal reporting requirements; and
- Allegations of misuse of funds.

We will implement the Work Plan to provide oversight of the Program until the expiration of this Engagement.

#### b. Sampling of Applicant Files

Based on pre-defined sampling procedures, the Engagement Team will test whether expenditures claimed for payment in applicant files were claimed in the correct grant period/year, and were in accordance with the grant application and applicable laws, rules, regulations, and procedures.



We will test whether a selected sample of expenditures were eligible under ACSER Program requirements and were used for purposes such as therapy; an instructional aide or paraprofessional; vision or auditory services; interpreter services; supplemental instruction; assistive technology; a nurse or direct care; residential costs separate from tuition; case management or a child study team; counseling; a behaviorist; evaluation or transitional services; after school or an extended day program; specialized equipment or material; assistive technology; transportation, and so forth.

We will test to ensure that no funds sampled were used for the following purposes:

- payment of maintenance costs;
- stadiums or other facilities used for athletic contests or exhibitions or other events for which admission is charged to the general public;
- purchase or upgrade of vehicles;
- improvement of stand-alone facilities whose purpose is not the education of children, including central office administration or operations or logistical support facilities;
- school modernization, renovation, or repair that is inconsistent with state law;
- any aquarium, zoo, golf course, casino or other gambling establishment, or swimming pool;
- the provision of financial assistance to students to attend private elementary and secondary schools, unless the funds are used to provide special education and related services to children with disabilities as authorized by the Individuals with Disabilities Education Act; or
- restoration or supplementation of a “rainy day” fund (surplus and/or reserve accounts).

We will test whether expenditures, including payments to vendors, conform to allowability general tests under the Uniform Guidance, which requires expenditures to be necessary and reasonable for the proper and efficient administration of the grant program, and allowable under specific allowability or unallowability provisions of the Uniform Guidance. Examples of unallowable expenditures include, but are not limited to, those spent on advertising and public relations costs (with some exceptions); gifts and souvenirs; interest paid on loans, fines, penalties, and legal settlements; lobbying; advisory councils; dues and subscriptions; bad debt; political or philanthropic contributions; items for personal use; entertainment, and alcohol.

We will test whether documentation is kept according to the standards of the ACSERS manual and the Uniform Guidance. Under the Uniform Guidance, non-Federal entities must provide financial records sufficient for auditors to determine if Federal funds were spent in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The financial records must be comprehensive and contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest. Financial managers must provide assurance that charges are accurate, allowable, and properly allocated. Auditors may deem costs to be questionable if they are not supported by adequate documentation.

Examples of supporting documentation include but are not limited to receipts, invoices, contracts, purchase orders, meeting agendas, sign-in sheets, lists of key deliverables, bills of lading, and receiving documentation.

For equipment purchased, we will sample whether grant funds were properly tracked in an asset tracking system. Inventory systems should document:

- 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 or return to the Department of Education.

As we conduct the file review, we will preserve any evidence of non-compliance such as the purchase orders, budget reports, position reports, and so forth that document the anomaly. We are able, upon request, to deliver those in PDF or Excel format to the New Jersey Department of Education as attachments to each monitoring report.

### c. Compliance with ACSER Program Requirements

We will review school district compliance with the ACSER Program requirements. The following requirements must be met to be eligible for the ACSERS program for the transition year (school year following the year the student turns 21):

- Each student must have an Individual Education Plan (IEP).
- The student's parents, in conjunction with the IEP team, must determine that the student needs additional special education and related services during the transition year.
- The student must be a resident in the district and have been enrolled in a New Jersey public school in the school year in which the student turned 21.
- The student must be in an approved placement program, which can be in a public or private school pre-approved by the DOE for the education of students with disabilities or in accordance with PL 1989 Chapter 152 (Naples placements).

Documentation of all costs, supporting material for the student's IEP must be maintained. Eligible costs under the ACSERS program are (not inclusive):

- Tuition
- Classroom
- Support
- Transitional services
- Administrative Costs
- Transportation

#### d. Sampling Methodology Adjustment

We will adjust our sampling methodology to include “judgmental” selections to account for prior findings or indicia of fraud to minimize fraud, waste, or abuse. Our methodology can be designed to set aside a percentage of selections based on this criteria.

#### e. Interview Stakeholders

We will interview school district administrators or other stakeholders, as necessary, to conduct the risk assessment of school districts, verify business processes, inquire about data availability, confirm testing processes, provide engagement status reports, discuss any anomalies, acquire program background, and to obtain other relevant information necessary for project completion. Interviews will include discussions/input from those disbursing funds and/or administering the program.

#### f. Review Payroll Expenditures

Based on a sampling of payroll expenditures for grant-funded personnel, we will review payroll expenditures time sheets to ensure the expenditures meet the Uniform Guidance standards for documentation, that they are eligible and allowable under the ARP, the ACSER program, and the Uniform Guidance. We will test whether the grantee maintained time and effort reporting documentation that clearly and accurately reflects an after-the-fact distribution of the actual activity to support the number of hours paid to fully funded grant-funded employees. Importantly, documentation should properly maintain support for the number of hours charged to the grant, differentiating between time spent on grant activities and time spent on non-grant activities for partially funded grant employees.

### C. ACSER Program Fraud Prevention/Detection

We will review ACSER program or applicant data to identify potential fraud, using data analytics or other methods to identify anomalies, patterns, and discrepancies

#### 1. Data Analytics

At the Vander Wee Group<sup>LLC</sup>, our data analytic programs to detect fraud begin with identifying what assets are at risk, what risks threaten those assets, through what means those assets could be placed at risk, and what data speaks to those risks.

In the case of grant funds, a key risk is misappropriation, which can take many forms: embezzlement, payment to ineligible organizations or individuals, payments to phony companies, payroll fraud, or overpayments to companies beset with conflicts of interests, to name a few examples. Related to misappropriation of tax dollars is the theft of equipment and supplies purchased with grant funding. Theft of information is also an important risk to consider.

### 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 the 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 interests.

Once the Engagement Team identifies risks specific to the New Jersey ACSERS program, we will work with the New Jersey Department of Education to identify the data that speaks to those risks, collect the data, prepare the data for analysis, and create the analyses.

We will begin with simple analyses—i.e. sorting purchases by dollar amount and identifying the products or equipment with the highest-dollar volumes, the greatest percentage increases in prices, the widest range of pricing, and so forth. We will move to further “cuts” in the data and more sophisticated analyses. We will identify false positives and what causes them. Too many results may mean the algorithm requires “tweaking” to prioritize more significant indicators of fraud.

There are myriad algorithms that can be applied to grant spending and we will customize them to the data that is available and the identified risks. To test for payroll fraud, depending on the data available and at what level sampling can be conducted, sample analyses are to:

- Investigate individuals being paid for more than 24 hours a day.
- Look for duplicate paychecks.
- Identify the number of checks per employee issued in the same year and look for outliers.
- Identify employees with significant amounts of missing information in the Human Resources database, e.g. emergency contact numbers, ethics disclosure statements, training records, background checks, employee evaluations, W-9s, health insurance elections, deductions, and so on. Such omissions can indicate these are “ghost” employees.
- Identify paychecks made on off days, weekends, or holidays, if payments on those days is not a usual practice.
- Compare terminated employees, employees on workers compensation rolls, or employees receiving pension payouts with the payroll list.
- Obtain lists of employees and overtime pay and investigate the circumstances around those with the highest amounts of overtime pay.

To look for kickbacks and favoritism, we are able to:

- Analyze products that have the greatest percentage of increases in unit prices and the greatest increases in volume purchased.
- Identify duplicates or overbilling.

Depending on what data is available, analyses to identify black market diversion or product substitution may include that of equipment and product:

- Most frequently returned (frequent returns may indicate inferior quality) or with an unrealistic lack of claims/returns (which may indicate that return data is being falsified).
- Most frequently overlooked for required inspections.
- Most frequently marked with “quantity less than” on receipt document.
- Most frequently marked with “quantity less than requested”.
- Missing serial numbers.
- Vendors or recipients associated with any products that meet the above criteria.

It may include analyses of vendors who:

- Deliver the greatest number of products with an expired shelf life.
- Have the greatest number of items marked as “unacceptable substitutes.”
- Recipients (units, divisions, or individuals) who:
  - Have a high number (or unrealistically low number) of returns.
  - Most frequently fail to conduct required inspections of products or equipment.
  - Provide the products least likely to undergo mandated inspections.

Although some of these analyses may not be possible in the ACSERS project because of limited data, we can apply simpler tests such as tests for goods for personal items. Our team identified 145 suspect corporate credit card users in one data analytics project by developing dozens of search terms representing personal expenditures.

## 2. Interviews

If anomalies or outliers are found, we will isolate and aggregate them. We will create a “Data Sheet” or “Tip Sheet” with the date and identifying information. In coordination with the New Jersey Department of Education, we will verify the unusual nature of a payment and investigate anomalies. In the worst-case scenario—documented fraud—we will refrain from suspect interviews until an investigative plan and coordination with proper authorities is assured. This will ensure that evidence is preserved properly and not “tainted” if further action is necessary.

## 3. Data Validation

We will cross-check or validate information provided in the nonpublic school’s application against other data sources. We will use open-source research and document reviews to explore anomalies. If one company consistently shows up on the problem list, for example, we will research online to determine if other organizations

have had problems with that company, looking for information such as if that company repeatedly has faced complaints, litigation, poor reviews, or bankruptcies.

#### 4. Virtual Training

If privileged to serve the New Jersey Department of Education, we will provide virtual training to staff on fraud detection methods or red flags, as described previously. Throughout the training, we will seek to make the topics relevant to grant fraud, special education programs, and the ACSERS program in particular. After developing the presentation slides, based on feedback from NJDOE, we will refine and modify the training curriculum as needed.

#### 5. Awareness

We will recommend steps to increase awareness of the ACSER Program integrity and antifraud efforts to the ACSER Program applicants and other stakeholders. Means include newsletters, webinars, and social media communications. Our firm has developed an array of resources in multiple areas of grants oversight, as evidenced here: <https://www.vanderweelegroup.com/resources>

### D. Risk Assessment Summary

#### 1. NJDOE

As discussed earlier, we will collect and review NJDOE policies, procedures, and other documents that speak to NJDOE's organizational structure, capacity, and internal controls. We will seek documents that describe the number of contract management staff, organizational structure, experience of staff, job descriptions, mechanisms for stakeholder input, prior audits, age and type of financial systems, a description of contract management systems, cost analyses, codes of conducts, mechanisms to track corrective action plans in the past and means to escalate serious findings, eligibility determination processes, grant approval processes, and so forth. We will review and assess the level of risk associated with the Program. In addition to testing the risk assessments elements described above, we will inquire about prior audits and audit findings and the mechanisms through which compliance or corrective actions are tracked to ensure resolution. We will seek to identify deficiencies reported in them (if any) and seek to determine whether the grantee addressed them in a timely, appropriate, and effective manner to resolve any deficiencies tested.

#### 2. Selected School Districts

As previously explained, we will conduct a risk assessment for each of the selected school districts, identify risks, and offer recommendations. We will conduct a Risk Assessment of each school district's existing controls in place to prevent fraud, waste, or abuse in connection with the ACSERS Program that includes, at minimum, a review or assessment of the:

- School district's policies and procedures such as:
  - Conflicts of interests
  - Fraud, waste and abuse
  - Travel

- Procurement
- Retention of records
- Finance and grants management e.g. segregation of duties, performance of bank reconciliations, credit card use, and related management processes.
- School district's organizational structure and capacity
- School district's internal controls
- Level of risk associated with the ACSERS Program
- School district's prior audits

## E. Work Plan / Monitoring Tools

Based on the risk assessment, we will refine the Work Plan for monitoring the ACSERS Program for fraud, waste, or abuse that includes a review of relevant risk factors specific to the ACSERS Program.

The Work Plan will include a sampling methodology to achieve a monitoring objective related to both compliance and internal controls. Our sampling will follow a nationally recognized audit standard such as the Association of International Certified Professional Accountants (AICPA) or Government Accountability Office Government Auditing Standards, 2018 Revision.

The Work Plan will consolidate activities to prevent duplication of efforts over the activities outlined in this proposal.

The heart of the Work Plan will be the monitoring tool. The Vander Wee Group<sup>LLC</sup> develops each monitoring tool by first developing a Compliance Matrix. The Compliance Matrix (also called the "Monitoring Rubric") contains a set of indicators—or standards—to be monitored. Our matrix includes monitoring methodologies, types of evidence necessary to support each finding, sample finding language, the role of questioned costs in fiscal reviews, sampling rules, and step-by-step directions for monitoring each indicator.

Central to the Compliance Matrix is the inclusion of descriptions for each monitoring requirement and the relevant legal citation. The Compliance Matrix establishes expectations at the beginning of the monitoring program and, therefore, alleviates the need for confusing, time-consuming, and costly changes further along in the process.

Our Compliance Matrices and the associated Monitoring Tools are divided into sections such as Compliance Standards, Internal Controls, Single Audit Requirements, Allowability and so forth. An example of a partial Compliance Matrix is as follows:

Vander Wee Group, LLC.			Fiscal Monitoring Compliance Matrix								
Standards			Report Components								
Question	Sampling?	Sampling Methodology	Report Section	Requirement Title	Requirement	Legal Citation	Sample Finding (This will be edited according to Findings)	Evidence Used	Questioned Cost?	Recommendation (This will be edited according to Findings)	
Are federal grant funds provided to the grantee being maintained in separate revenue and/or expense accounts as distinct funding categories?	No	N/A	Internal Controls	Segregated Accounts	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.	<a href="#">2 CFR 200.302(b)(3)</a>	Based on a review of the accounting system, the subrecipient has not maintained grant funds in separate revenue (and/or) expense accounts as distinct funding categories.		No	The grantee should segregate in its accounting system grant funds to ensure the accurate, current, and complete disclosure of all financial transactions related to each grant program.	
Does the grantee have and use documented procurement procedures to acquire property or services under the grant award?	No	N/A	Internal Controls	Procurement Standards - General	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.	<a href="#">2 CFR 200.318(a)</a>	The subrecipient did not provide sufficient evidence of documented procurement procedures to acquire property or services under the grant award.		No	The grantee must adopt and use documented procurement procedures. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in 2 CFR 200.317 through 200.327.	
Does the subrecipient maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts?	No	N/A	Internal Controls	Procurement Standards - Conflicts of Interests	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.	<a href="#">2 CFR 200.318(d)(1)</a>	The subrecipient did not provide, or was unable to provide, sufficient evidence that it has adopted a written prohibition against conflicts of interest in procurement.		No	The grantee must adopt and use written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.	
Does the grantee maintain a control system to ensure adequate safeguards to prevent loss, damage, or theft of property acquired with grant funds?	No	N/A	Internal Controls	Inventory Control System	A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.	<a href="#">2 CFR 200.313(d)(3)</a>	At the time of the monitoring review, the subrecipient did not provide sufficient evidence that a control system is in place to ensure adequate safeguards to prevent loss, damage, or theft of property acquired with grant funds.		No	The grantee must develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of property.	
Does the grantee take reasonable measures to safeguard Protected Personally Identifiable or other sensitive information? Has staff been trained in the protection of	No	N/A	Internal Controls	Privacy Safeguards - Policy	The non-Federal entity must take reasonable measures to safeguard Protected Personally Identifiable (PII) information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive	<a href="#">2 CFR 200.303(e)</a>	The subrecipient did not provide sufficient evidence that it has in place reasonable measures to safeguard Protected Personally Identifiable (PII) or		No	The grantee must put in place reasonable measures, including a Data Protection and PII Policy, to safeguard protected Personally Identifiable information or other sensitive information. The grantee should train all employees on safeguarding protected personally identifiable information and other	

## VI. PHASE III: REPORTING

We will provide reports to NJDOE in accordance with the requirements 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 NJDOE.

Pursuant to E.O. 166, we will submit a draft quarterly report to the New Jersey Department of Education on the last day of every calendar quarter detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse using the Quarterly Report template. Fifteen (15) business days after each quarter-end, the Engagement Team will deliver its final quarterly report, including any comments from the NJDOE, to the State Treasurer, who will share the reports with the Governor's Disaster Recovery Office ("GDRO"), the Senate President, the Speaker of the General Assembly, the Attorney General, and the Office of the State Comptroller ("OSC").

We will provide additional reports, as needed. If requested, we will share any corrective action plan(s) prepared by the New Jersey Department of Education to the Office of the State Comptroller.

With the submission of each monthly invoice, we will submit information about any of our findings pertaining to the Work Plan that demonstrates the progress made by our team. We will submit hours billed for each consultant corresponding to the components of the Work Plan and an evaluation of effectiveness of fraud prevention activities including assessment of results, recommendations for corrective action and prioritization of implementation of risk mitigation measures. Indications of fraud, waste, or abuse will be immediately addressed with recommendations for risk mitigation.



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

## VII. KEY DELIVERABLES AND TIMELINES

Deliverables	Due Date
Kick-off meeting with NJDOE staff	Within 5 days of issuance of purchase order.
Risk Assessment of NJDOE	Within 90 days of Engagement Date.
Risk Assessment of School Districts	Within 110 days of Engagement Date.
Work Plan	Within 120 days of Engagement Date.
Ongoing Monitoring	Ongoing, per approved work plan.
Interim Reports/Preiodic Meetings	Biweekly after kick off meeting.
Draft Quarterly Report(s)	Last day of each quarter.
Final Quarterly Report(s)	15 business days after the end of each quarter.
Monthly Report	Last day of each month.
Project Completion Report	6/30/2024

### VIII. INTEGRITY MONITORING – PRICE SHEET

We propose a total contract cost of \$574,853.89 Our budget reflects an emphasis on planning, execution, and oversight to support the fieldwork and realistic time frames to allow for quality work. Internally, our allocation for data analytics was 260 hours, reflecting considerable unknowns. Although we request flexibility to move hours between tasks, the following table provides underlying estimates to support our pricing. We request that the \$10,000 allocated for travel expenses be permitted to be spent alternatively on other expenses, specifically internal monitoring software development.

	Staffing Category	Hourly Billing Rate (\$)	Hours	Amount (\$)	Total Cost (\$)	Hourly Discounted Billing Rate (\$)	Amount (\$)	Total Cost (discounted) (\$)
<b>Risk Assessment (Includes NJDOE Review and Anti-Fraud Training)</b>	Partner/Principal/Director	\$ 250.00	20	\$5,000.00	\$27,498.30	\$237.50	\$4,750.00	\$26,533.44
	Program Manager	\$ 241.91	24	\$5,805.84		\$229.81	\$5,515.44	
	Project Manager	\$ 170.01		\$0.00		\$170.00	\$0.00	
	Supervisory/Sr. Consultant	\$ 222.17	38	\$8,442.46		\$211.00	\$8,018.00	
	Consultant	\$ 135.00	38	\$5,130.00		\$135.00	\$5,130.00	
	Associate/Staff	\$ 130.00	24	\$3,120.00		\$130.00	\$3,120.00	
	Subject Matter Expert	\$ 192.54		\$0.00		\$192.54	\$0.00	
	Administrative Support	\$ 95.00		\$0.00		\$95.00	\$0.00	
			144					
<b>Work Plan Development (Monitoring Tools)</b>	Partner/Principal/Director	\$250.00	20	\$5,000.00	\$27,038.96	\$237.50	\$4,750.00	\$25,683.16
	Program Manager	\$241.91	36	\$8,708.76		\$229.81	\$8,273.16	
	Project Manager	\$170.01		\$0.00		\$170.00	\$0.00	
	Supervisory/Sr. Consultant	\$222.17	60	\$13,330.20		\$211.00	\$12,660.00	
	Consultant	\$135.00		\$0.00		\$135.00	\$0.00	
	Associate/Staff	\$130.00		\$0.00		\$130.00	\$0.00	
	Subject Matter Expert	\$192.54		\$0.00		\$192.54	\$0.00	
	Administrative Support	\$95.00		\$0.00		\$95.00	\$0.00	
			116					
<b>On-going Monitoring for 2 Years (includes selection, file sampling, policy reviews, school risk assessments, program fraud prevention/ data analytics, training, awareness for districts, etc.)</b>	Partner/Principal/Director	\$250.00	20	\$5,000.00	\$457,501.59	\$237.50	\$4,750.00	\$446,649.81
	Program Manager	\$241.91	89	\$21,529.99		\$229.81	\$20,453.09	
	Project Manager	\$170.01		\$0.00		\$170.00	\$0.00	
	Supervisory/Sr. Consultant	\$222.17	853	\$189,448.80		\$211.00	\$179,923.92	
	Consultant	\$135.00	1731	\$233,722.80		\$135.00	\$233,722.80	
	Associate/Staff	\$130.00	60	\$7,800.00		\$130.00	\$7,800.00	
	Subject Matter Expert	\$192.54		\$0.00		\$192.54	\$0.00	
	Administrative Support	\$95.00		\$0.00		\$95.00	\$0.00	
			2753					
<b>Reports (includes internal and client meetings)</b>	Partner/Principal/Director	\$250.00	16	\$4,000.00	\$68,700.64	\$237.50	\$3,800.00	\$65,987.48
	Program Manager	\$241.91	108	\$26,126.28		\$229.81	\$24,819.48	
	Project Manager	\$170.01		\$0.00		\$170.00	\$0.00	
	Supervisory/Sr. Consultant	\$222.17	108	\$23,994.36		\$211.00	\$22,788.00	
	Consultant	\$135.00	108	\$14,580.00		\$135.00	\$14,580.00	
	Associate/Staff	\$130.00		\$0.00		\$130.00	\$0.00	
	Subject Matter Expert	\$192.54		\$0.00		\$192.54	\$0.00	
	Administrative Support	\$95.00		\$0.00		\$95.00	\$0.00	
			340					
	Allowance for Travel Expenses and Reimbursement if on-site monitoring required. Permission to alternatively use for software development if approved.			\$10,000.00				
	<b>Total Cost (non-discounted)</b>				<b>\$580,739.49</b>			<b>\$564,853.89</b>
	<b>Total Cost (if discounted)</b>							<b>\$574,853.89</b>

## IX. PAST PERFORMANCE

### 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

**Location:** Illinois

**Project Description:** This engagement, which currently involves monitoring more than \$1 billion in COVID-19 related grants funding for Chicago Public Schools, began on May 7, 2018, when the Illinois State Board of Education (ISBE) engaged the Vander Wee Group<sup>LLC</sup> to create and execute a risk-based program to monitor the expenditure of Federal grants distributed by ISBE to Chicago Public Schools District 299. Over two years, during FY18 and FY19, our team monitored \$62.2 million in grants expended at Chicago Public Schools for elementary and early childhood education. In the first year, the team developed program infrastructure, reviewed grant distribution and management processes in three Central Office units, and identified

---

“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**

---

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

**Location:** Illinois

**Project Description:** Annually since 2015, the Vander Wee Group<sup>LLC</sup> 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 school districts / Payees in 16 individual categories of service. On behalf of the Illinois Department of Human Services, the Vander Wee Group<sup>LLC</sup> 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 Wee 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 Wee Group<sup>LLC</sup> 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

**Location:** Illinois

**Project Description:** In a five-year engagement, the Vander Wee Group<sup>LLC</sup> 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

**Project Timeframe:** 2005 – 2016

**Location:** 23 States across the U.S.

**Project Description:** In September 2011, the Vander Wee Group<sup>LLC</sup> was engaged by the Bureau of Indian Education (BIE) to monitor 183 schools in 23 states for compliance with the *No Child Left Behind Act* (NCLB) and the *Individuals with Disabilities Education Act* (IDEA). At the beginning of the monitoring engagement, we created a school self-assessment tool, a monitoring tool, a standardized report format, and other program materials. We completed the first year's 38 compliance reviews in a two-month period. We hired Lead Monitors who previously led or taught in K-12 institutions to spearhead the compliance monitoring site visits. They were supported by secondary Monitors with critical technological and writing skills. During site visits, Monitors reviewed further documentation, conducted interviews with administrators and business managers, observed classrooms for teacher-student engagement and environment, reviewed samplings of teacher files to verify teaching credentials, and led focus groups of parents, teachers, paraprofessionals and students to gain a more complete sense of not only schools' compliance with NCLB, but operations that helped or hindered their ability to provide quality education to children. By the end of the engagement, we completed 142 site visits and multiple desk monitoring reviews. After Monitors returned from each school visit, they completed a complex 20- to 40-page report. Each report thoroughly detailed a school's compliance with NCLB and also contained narratives explaining the school's strengths and weaknesses, which ultimately influenced a school's ability to comply with the law.

---

*"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**

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. State of New Jersey, Department of Labor and Workforce Development

**Project Timeframe:** 2021 – 2022

**Location:** State of New Jersey

**Project Description:** In December of 2021, the Vander Wee Group<sup>LLC</sup> was engaged by the state of New Jersey to support the implementation of risk assessments and policy creation to aid the monitoring of funds provided to the New Jersey Department of Labor and Workforce Development (NJDOLE) through the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The CARES Act created three new unemployment insurance benefit programs, which were implemented and managed by the Unemployment Division of the NJDOLE. The Vander Wee Group<sup>LLC</sup>, with subcontractor DLA, supported the creation of risk assessments and a Fraud Prevention and Detection Policy to aid the monitoring of \$5.6 billion dollars expended through the Pandemic Unemployment Assistance (PUA), \$9 billion expended through the Federal Pandemic Unemployment Compensation (FPUC), and \$3.8 billion expended through the Pandemic Emergency Unemployment Compensation (PEUC).

## F. State of New Jersey, Division of Pensions and Benefits

**Project Timeframe:** 2021 – 2022

**Location:** State of New Jersey

**Project Description:** In December of 2021, the Vander Wee Group<sup>LLC</sup> was engaged by the state of New Jersey to support the creation of a risk assessment, recommendations and procedures following a Memorandum of Understanding (MOU) between the NJ Department of Treasury and the NJ Division of Pensions and Benefits (NJPB) to aid the monitoring of \$146.2 million in increased claims to NJPB resulting from the COVID-19 pandemic. The NJPB, on behalf of the State Health Benefits Program (SHBP) and the School Employees' Health Benefits Plan (SEHPB), contracted with a third-party medical vendor, Horizon Blue Cross of New Jersey, to process and reconcile the claims with an independent vendor, Health Management Systems. The Vander Wee Group<sup>LLC</sup>, with subcontractor DLA, supported the creation of a Report of Prioritized Recommendations, risk assessment of integrity oversight, and Sampling and Monitoring Procedures to support this MOU.

## G. State of New Jersey, Redevelopment Authority

**Project Timeframe:** 2021 – 2022

**Location:** State of New Jersey

**Project Description:** In December of 2021, the Vander Wee Group<sup>LLC</sup> was engaged by the state of New Jersey to monitor funds and support the creation of a risk assessment following a Memorandum of Understanding (MOU) between the NJ Department of Treasury and the NJ Redevelopment Authority (NJRA) that allocated \$6.25 million to provide eligible businesses and property owners in NJRA-eligible communities grant awards toward monthly lease obligations under the Small Business Lease-Emergency Assistance Grant Program. The Vander Wee Group<sup>LLC</sup>, with subcontractor DLA, supported the creation of a risk assessment after monitoring 159 total applications over three phases with an additional testing period for actual disbursements. Records were split between two systems that were purchased for the monitoring of the grant: Seamless was used in Phase 1 and SimpliGov was utilized for Phases 2 and 3.

## H. State of New Jersey, Department of Environmental Protection

**Project Timeframe:** 2021 – 2022

**Location:** State of New Jersey

**Project Description:** In December of 2021, the Vander Wee Group<sup>LLC</sup> was engaged by the state of New Jersey to monitor funds allocated to the NJ Department of Environmental Protection (NJEP) to be awarded during two rounds of sub-awards for \$11.2 million (Round 1) and \$9.4 million (Round 2) with the Atlantic States Marine Fisheries Commission (SFMGC). This grant provides funds to fishermen or fishery-related businesses directly. In March 2022, an internal audit by the state Office of the Comptroller issued a report revealing fraudulent payments for the fisheries and fishing-related industries. The sample chosen for review ensures there was not duplication. The Vander Wee Group<sup>LLC</sup>, with subcontractor DLA, provided monitoring and created a risk assessment to support the monitoring of these funds.

## I. State of New Jersey, Department of Community Affairs, Division of Recovery and Mitigation

**Project Timeframe:** 2022

**Location:** State of New Jersey

**Project Description:** In February of 2022, the Vander Wee Group<sup>LLC</sup> was engaged to create a subrecipient monitoring plan that the Division of Recovery and Mitigation (DRM) will use to ensure subrecipients comply with the ARPA and implementing regulations and assist subrecipients in identifying metrics for success. Among many tasks, the project includes initial and ongoing risk assessments, means to evaluate project performance; means to evaluate internal controls association with DRM's financial management, cash management, acquisition management, property management, and records management capabilities. Our firm, in conjunction with DLA, provided training on the areas of detection and prevention of fraud, waste, and abuse, and will provide training on subrecipient monitoring.

## X. OUR TEAM

In line with company growth, the Vander Wee Group is expanding its 28-member staff. Current relevant key personnel include:

### **MARIBETH VANDER WEELE**

#### **President of the Vander Wee Group<sup>LLC</sup> / CEO/Partner**

Maribeth Vander Wee is President of the Vander Wee Group<sup>LLC</sup>, 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<sup>LLC</sup>**

2003 – Present

#### **President**

Maribeth is President of the Vander Wee Group<sup>LLC</sup>, a Chicago-based professional services firm that provides grants monitoring and investigative services. As President of the Vander Wee Group<sup>LLC</sup>, 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, libraries, and software.
- 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**  
**Inspector General**

1995 – 2002

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 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.

## **DR. KRISTEN MOKOFISI**

### **Program Manager**

Kristen oversees the Vander Wee Group's fiscal grants monitoring programs. She 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<sup>LLC</sup>** **Fiscal Oversight Director**

*2021- Present*

On behalf of the Vander Wee Group<sup>LLC</sup>, Kristen:

- Manages engagements with the Illinois State Board of Education and State of New Jersey.
- 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 Federal 21st Century Community Learning Center grants awarded to the State Department of Education.
- Provided guidance to more than 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 schools.
- Classroom and behavioral management of more than 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 schools.
- 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**

- Grant Writing and Management
- Grants Regulatory Structure
- 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
- Standards and Curriculum Writing and Implementation
- Data Collection and Analysis
- Psychology and Mental Health Supports

## **SOPHIA STAVERIS, C.P.A., C.I.A., C.F.E., M.B.A.** **Supervisory Senior Consultant**

Collaborative internal auditor and compliance professional with career expertise in operational and financial audits, SOX testing, Enterprise Risk Management, investigations, and ethics/compliance training. Adept in administering the annual conflict of interest and gift reporting processes. Demonstrated ability to compose detailed audit programs based on a risk assessment analysis and interviews. Data driven leader skilled in preparing detailed workpapers of audit findings to support conclusions and recommendations.

### AREAS OF EXPERTISE

Internal Audit | Compliance Programs | Risk Assessment Analysis | Ethics Investigations Ethics Training | SOX Testing | Process Improvement | Development of Policies & Procedures | Subrecipient Monitoring

### CAREER HIGHLIGHTS

#### **Vander Weele Group**

*2022*

Senior Fiscal Monitor and Accountant

On behalf of the Vander Weele Group<sup>LLC</sup>, Sophia performs subrecipient monitoring of Illinois public school districts on behalf of the Illinois State Board of Education. Performs monitoring in a construction program for the City of Chicago. Supports development of the risk assessment methodology for New Jersey DRM.

#### **SUEZ North America Paramus, New Jersey**

*2007 to 2022*

SUEZ North America is an environmental company that operates across all 50 states and Canada and is dedicated to environmental sustainability and smart and sustainable resource management.

Manager ERM and Corporate Compliance

*2018 to 2022*

- Conducted the Enterprise Risk Management program.
- Developed new compliance programs and solutions, including dashboards and training.
- Co-managed the companywide training platform for ethics and compliance.
- Administered the annual conflict of interest and gift reporting processes.
- Achieved a 95% employee compliance rate for ethics training, gift reporting and conflict of interest processes through continuous monitoring.
- Performed reviews of compliance to Company policies and reported results to Ethics Committee.
- Assisted in the performance of ethics investigations.
- Promoted the Company's Ethics and Compliance Program (Ethics communications, Ethics and Compliance Day, Compliance Champion awards program, Ethics promotional items)

Manager of Internal Audit 2010 to 2018  
Senior Auditor 2007 to 2010

- Composed detailed audit programs based on a risk assessment analysis and interviews.
- Prepared detailed workpapers of audit findings to support conclusions and recommendations.
- Held audit closing meetings with management to relay audit findings and recommendations.
- Wrote audit reports with detailed comments and recommendations for improvements.
- Performed follow-up reviews to determine that recommendations made by Internal Audit were implemented.
- Assisted the Internal Audit Director with special projects requested by the CEO.
- Provided consulting services to management in evaluating new systems and procedures.
- Performed SOX testing and made recommendations to improve internal controls.
- Conducted investigations of ethics complaints and reported the results to the Ethics Committee.
- Assisted external auditors with their year-end financial review.

Loews Corporation, New York, NY 1995 to April 2007  
Internal Audit Supervisor

Loews is a diversified company with businesses in the insurance, energy and hospitality industries.

- Performed/led team in operational and financial audits of the Corporate Office, Lorillard Tobacco, Loews Hotels, Bulova Watch, Diamond Offshore and advertising agencies used by Loews' various divisions.
- Planned the budget and scope of audits.
- Wrote audit programs.
- Evaluated internal control of the audit entity.
- Analyzed the results of audits and made recommendations.
- Prepared detailed audit reports with recommendations.
- Prepared Internal Audit's yearly budget.
- Supervised and trained junior staff members
- Streamlined SOX matrices for Lorillard and performed SOX testing for Lorillard Tobacco.
- Made recommendations to Lorillard Tobacco for their buydown procedures that were implemented and significantly reduced their risks for fraud.
- Wrote the Standard Operating Procedures Manual for the Hotel Division.
- Performed special projects that were requested by upper management.

#### ADDITIONAL RELEVANT EXPERIENCE

Loews Corporation, Senior Auditor, Semi-Senior Auditor, Assistant Auditor  
Internal Revenue Service, Internal Revenue Agent

#### EDUCATION

Master of Business Administration (M.B.A.), Accounting  
Pace University, Lubin Graduate School of Business, White Plains,  
NY

Bachelor of Science (B.S.), Math and Business  
Marymount College, Tarrytown, NY Graduated Summa  
Cum Laude

LICENSES

Certified Public Accountant in  
New York State Certified  
Internal Auditor  
Certified Fraud Examiner



**RICHARD F. PALMER, CPA**  
**SUPERVISORY SENIOR CONSULTANT**

**CAREER HIGHLIGHTS**

**Vander Wee Group**

2022

- Performs subrecipient monitoring of Illinois public school districts on behalf of the Illinois State Board of Education.

**Marcum, LLP (Hartford, CT)**

**Senior Auditor (Assurance)**

2018 - 2022

- Performed integrated audit of client's financial statement with an increased focus on planning, risk assessment and supervising staff. Audits include, but were not limited to, annual audits as well as assessment of internal controls over financial reporting.
- Audited a diverse client portfolio which includes private and publicly listed companies primarily within the healthcare, insurance and not-for-profit industries.

**Marc S Pelletier, CPA (Southington, CT)**

2016 - 2017

**Tax Accountant**

- Review and/or preparation of year-end financial statements based on information provided for individuals, partnership and S-corporation clients which included, but was not limited to, review of clients' supporting statements/schedules to ensure that the information is reasonable, recommend any reasonable changes and process tax return based the completed set of financials.
- Performed limited Review and Compilation engagements, primarily for our small business clients.

**PwC, LLP (Hartford, CT)**

2014 - 2016

**Experience Audit Associate (Assurance) - Seasonal Contractor**

- Performed integrated audit of client financial statement with an increased focus on planning, risk assessment and supervising staff. Audits include but were not limited to annual audits as well as quarterly financial information reviews, assessment of internal controls over financial reporting including Sarbanes-Oxley compliance reviews and assessment of operational effectiveness.
- Audited a diverse client portfolio, which includes private and publicly listed companies primarily within the manufacturing industry.

**CohnReznick, LLP (Hartford, CT)**

**Audit Senior (Assurance)**

2012 - 2014

- Performed integrated audit of client financial statement with an increased focus on planning, risk assessment and supervising staff. Audits include, but were not limited to, annual audits as well as quarterly financial information reviews and assessment of internal controls over financial reporting.
- Audited a diverse client portfolio which includes private and publicly listed companies in the areas of manufacturing, real estate and computer software as well as sustainable energy and digital media.

**Deloitte & Touché LLP (Stamford, CT)**  
**Audit Senior Assistant (Assurance)**

2010 – 2012

- Perform integrated audits of client financial statements which include, but were not limited to, annual audits as well as quarterly financial information reviews, assessment of internal controls over financial reporting including Sarbanes-Oxley compliance reviews and assessment of operational effectiveness.
- Audited a diverse client portfolio, which includes private and publicly listed companies in the areas of manufacturing, insurance and real estate.

**Aetna Insurance Inc. (Hartford, CT)**  
**Audit & Control Analyst (HR Service Delivery)**

2005 – 2009

- Assist in the creation and implementation of internal controls necessary to ensure the data integrity of Aetna's payroll system, PeopleSoft, and its sub-systems as well as assist in the preparation and implementation of audit plans for payroll services, with a focus on high-risk areas.
- Reconcile monthly payroll expense/deduction accounts and respond to inquiries from other departments relating to payroll-related charges as well as provide information and assistance to facilitate the completion of annual financial statement audits/quarterly reviews to ensure compliance with SOX requirements.
- Assist in the Bi-Weekly payroll process, preparations of daily online banking process, calculation and collection of payroll overpayments as well as create daily/bi-weekly and monthly journal entries.

**Financial Reporting Analyst (Financial Accounting and Reporting)**

2004 – 2005

- Timely and accurate completion of monthly/quarterly reinsurance audits which involved assessing risk associated with our reinsurance segment as well as ensuring that all deadlines are met in accordance with the timeframes established by the corporate controller's office.
- Responsible for various elements of the Company's monthly financial close process including recording of journal entries, maintenance and reconciliation of financials. Also prepared account analyses to help identify unusual results, trends and/or issues.
- Provided information and assistance to facilitate the completion of annual financial statement audits and quarterly review to ensure SOX compliance.

**EDUCATION:**

**Barney School of Business – University of Hartford – West Hartford, CT**  
Masters in Accounting & Taxation

May 2010

**Eastern Connecticut State University – Willimantic, CT**  
Bachelor of Science in Accounting

August 2003

**Professional Affiliation:**

NABA (Past Vice President - Greater Hartford chapter)  
Beta Alpha Psi (University of Hartford Class of '10)  
INROADS Leadership Alumni (class of '03)

**COMPUTER SKILLS:**

Advanced Excel (v-lookups, pivot tables, charts, etc.)

## **ARTECIA FOSTER**

### **Consultant**

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<sup>LLC</sup>'s engagements with the Bureau of Indian Education, and conducts monitoring reviews for the Illinois State Board of Education and O'Hare International Airport. She supports New Jersey Integrity Monitoring engagements.

### **CAREER HIGHLIGHTS**

#### **VANDER WEELE GROUP<sup>LLC</sup>** **Grants Monitor / Accountant**

*2015 – present*

On behalf of the Vander Weele Group<sup>LLC</sup>, 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<sup>LLC</sup>, 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.

## **LINDA RESSLER**

### **Consultant**

Linda Ressler, with more than 15 years of experience in accounting and administration related to grant funds, has recently joined the Vander Weele Group<sup>LLC</sup> to act as a Fiscal Associate, providing accounting expertise, data collection, report writing, and other assistance as necessary on monitoring engagements.

### **CAREER HIGHLIGHTS**

#### **VANDER WEELE GROUP<sup>LLC</sup>**

##### **Fiscal Associate**

*Feb 2022- Present*

On behalf of the Vander Weele Group<sup>LLC</sup>, Linda:

- Samples and reviews expense reimbursements for equipment, supplies, and personnel to ensure they accord with laws, regulations, and established guidelines.
- Assists with data collection.
- Review of large-scale facilities purchases for Illinois school districts purchased with COVID-19 emergency relief funds.
- Supports the risk assessment for Illinois and New Jersey engagements.
- Utilized Uniform Guidance, ARP, and CARES legislation to sample and test compensation and non-compensation related expenditures.
- Drafts recommendations and reports to summarize testing and findings and ensure that required reports are submitted per project requirements.
- Provides other assistance as necessary on monitoring engagements.

#### **WAKE FOREST INSTITUTE FOR REGENERATIVE MEDICINE (WFIRM)**

##### **Grant Administrator**

*2018 – 2019*

On behalf of WFIRM, Linda:

- Analyzed grant proposals for compliance with Federal funding announcements including accurate bio sketches, project summaries, abstracts and other requirements depending on the sponsor.
- Submitted grant proposals for Federal, foundation, state, and gift funding.
- Tracked grant proposals and funding awards through the automated system in conjunction with the Office of Sponsored Programs.
- Submitted and tracked sub-recipient awards through the automated system in coordination with grant administrators at sub-recipient entities.

#### **WAKE FOREST BAPTIST HOSPITAL**

##### **Accounts payable**

*2017 – 2018*

On behalf of Wake Forest Baptist Hospital, Linda:

- Entered Accounts Payable transactions into the financial system for processing of payments. This included invoices and other transactions as necessary to accurately remit payment to Wake Forest Baptist Medical Center (WFBMC) vendors.
- Determined accurate allocation of Sales tax.
- Printed, reviewed, matched, and checked files and payments for accuracy and retention.

**CONTRACT ASSIGNMENTS***2011 – 2017*

For various short-term contract assignments, Linda:

- Analyzed employee benefits; corrected errors for Federal contracts/grants.
- Calculated 401(k) discrepancies utilizing Department of Labor (DOL) online.
- Analyzed internal accounting system for an upcoming transition and consolidation.
- Performed AP and AR reconciliation for client closeouts using local accounting software, including QuickBooks.
- Formulated finances/budgets for individual clients.
- Prepared individual tax returns.

**LANTANA CONSULTING GROUP***Feb 2011 – July 2011***Project Accountant**

On behalf of Lantana Consulting Group, Linda:

- Performed project time management for various contracts with Federal healthcare clients.
- Reported weekly to Federal clients and coordinated monthly invoices with the Financial Manager.
- Developed timekeeping policy and procedures for Defense Contract Audit Agency audit.

**RAYTHEON MISSILE SYSTEMS, ADVANCED PROGRAMS***2007 – 2010***Financial Analyst**

On behalf of Raytheon Missile Systems, in their Research and Development Department, known as Advanced Programs, Linda:

- Was accountable for all aspects of defense contracts, from system setup in SAP accounting software to close-out, and all reports.
- Provided monthly presentations to directors and program managers and performed budget forecasting for all assigned accounts.
- Provided daily support to Federal clients, including financial document preparation, financial analysis, account reconciliation, and financial research.
- On a quarterly basis, interfaced with the management team on budget and contract issues, and presented risk assessments of estimated revenue based upon anticipated contract deliverables.

**PASCUA YAQUI TRIBE***2005 – 2007***Grants and Contracts Accountant**

On behalf of Pascua Yaqui Tribe, Linda:

- Prepared reports and drawdowns for state grant programs.
- Initiated all journal entries for corrections and budget revisions.
- Worked with program directors to track contract renewals and prepare budget revisions.
- Liaised with funding sources to ensure compliance. Initiated system changes to ensure budget controls were active.
- Provided quarterly risk analysis on Excel spreadsheet to program managers.

**QUECHAN INDIAN TRIBE**

2003 – 2005

**Grants and Contracts Coordinator**

On behalf of Quechan Indian Tribe, Linda:

- Assisted program directors in budget preparation and monitored contracts for compliance.
- Was accountable for initiating tribal resolutions for any changes in contracts.
- Monitored various grants to ensure contracts were received, reviewed by tribal attorney, and signed, and all budgets were approved and in the financial reporting system.
- Audited transactions prior to payment by finance to ensure compliance with grants.
- Provided tribal council and program managers with risk assessment of financial shortfalls using Excel.

**EDUCATION**

University of Maryland-Europe: <i>Bachelor of Arts: Business Management</i>	1994
University of Kentucky: Certified Public Manager	2000
Microsoft Office 2010 (Excel, Access, Word, PowerPoint, Outlook)	2014
Ongoing training for Research Administrators Certification	2018

**SKILLS**

- Budget and forecasting
- Grants and Contracts
- Government accounting
- Experience with Earned Value Management
- Six Sigma Certified
- Manufacturing AP and AR
- Certified Public Manager
- Experience with SAP, MIP, People Soft, and other proprietary software
- Experience with InfoEd and other automated portals for grant proposals