

State of New Jersey  
NJ Department of Treasury

P.O. Date: 12/8/2023

Division of Administration

Release Purchase Order

G4018 Integrity Oversight Monitoring

Blanket Order Number

21-PROSV-01441:20

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

Agency Ref. #

<b>V E N D O R</b>	Vendor Number: [REDACTED]	
	Vander Weele Group LLC	
	4725 North Sheridan Road, Ste 1-S Chicago, IL 60640	
	[REDACTED]	
	Vendor Alternate ID: [REDACTED]	
Remit Address:		
Maribeth Vander Weele		
2848 Summit Ave		
Highland Park, IL 60035		
US		
Email: [REDACTED]		
Phone Number: [REDACTED]		

<b>S H I P T O</b>	[REDACTED]	
	FEDERAL LIASION	
	PO BOX 211- 50 W. STATE ST- 8TH FL	
	TRENTON, NJ 08625	
	US	
Email: [REDACTED]		
Phone: [REDACTED]		
<b>B I L L T O</b>	[REDACTED]	
	FEDERAL LIASION	
	PO BOX 211- 50 W. STATE ST- 8TH FL	
	TRENTON, NJ 08625	
	US	
Email: [REDACTED]		
Phone: [REDACTED]		

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

ATTN: [REDACTED]

<p>Solicitation (Bid) No.:</p>	<p>Payment Terms:</p> <p>Shipping Terms:</p> <p>Freight Terms:</p> <p>Delivery Calendar Day(s) A.R.O.: 0</p>																		
<p>Item # 1</p> <p>Class-Item 918-00</p> <p>Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Partner/Principal/Director Rate</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th>Quantity</th> <th>Unit Price</th> <th>UOM</th> <th>Discount %</th> <th>Total Discount</th> <th>Tax Rate</th> <th>Tax Amount</th> <th>Freight</th> <th>Total Cost</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">38.95</td> <td style="text-align: right;">\$ 250.00</td> <td style="text-align: center;">HOUR</td> <td style="text-align: center;">0.00 %</td> <td style="text-align: right;">\$ 0.00</td> <td></td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$ 9,737.50</td> </tr> </tbody> </table>		Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost	38.95	\$ 250.00	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 9,737.50
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38.95	\$ 250.00	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 9,737.50											
<p>Item # 2</p> <p>Class-Item 918-00</p> <p>Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Hourly Program Manager Rate</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th>Quantity</th> <th>Unit Price</th> <th>UOM</th> <th>Discount %</th> <th>Total Discount</th> <th>Tax Rate</th> <th>Tax Amount</th> <th>Freight</th> <th>Total Cost</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">664.03699</td> <td style="text-align: right;">\$ 241.91</td> <td style="text-align: center;">HOUR</td> <td style="text-align: center;">0.00 %</td> <td style="text-align: right;">\$ 0.00</td> <td></td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$ 160,637.19</td> </tr> </tbody> </table>		Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost	664.03699	\$ 241.91	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 160,637.19
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664.03699	\$ 241.91	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 160,637.19											

Item # 3  
Class-Item 918-00

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

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
285.00	\$ 170.00	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 48,450.00

Item # 4  
Class-Item 918-00

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

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
1280.22685	\$ 222.17	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 284,428.00

Item # 5  
Class-Item 918-00

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

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
720.00	\$ 135.00	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 97,200.00

Item # 6  
Class-Item 918-00

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

Quantity	Unit Price	UOM	Discount %	Total Discount	Tax Rate	Tax Amount	Freight	Total Cost
415.00	\$ 192.54	HOUR	0.00 %	\$ 0.00		\$ 0.00	\$ 0.00	\$ 79,904.10

Item # 7  
Class-Item 918-00

Category 3 Integrity Monitoring/Anti-Fraud, Year 2 - Pass Through Price Line for Travel Expenses and Reimbursements

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

TAX:	\$ 0.00
FREIGHT:	\$ 0.00
TOTAL:	\$ 690,356.79

APPROVED

By:	<div></div>
Phone#:	<div></div>
BUYER	

## Letter of Engagement

December 6, 2023

Successful Bidder:

On behalf of the Department of Environmental Protection, the State of New Jersey, Department of the Treasury hereby issues this Letter of Engagement to Vander Weele Group, LLC, pursuant to the Engagement Query issued on September 7, 2023 and Vander Weele Group, LLC's proposal dated October 12, 2023.

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 \$690,356.79.

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

Thank you for your participation in the Integrity Monitor program.

Sincerely,

Mona Cartwright  
IM State Contract Manager

## **INTEGRITY MONITOR ENGAGEMENT QUERY**

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

### **Department of Environmental Protection**

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

#### **I. GENERAL INFORMATION**

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

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

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

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

The capitalized terms in this Engagement Query (“EQ”) shall have the same meanings as set forth in the IOM RFQ.

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

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

## **A. Background**

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

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

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

This EQ focuses on 3 programs that individually received (or will receive) ARP CSFRF funding in excess of \$20 million and therefore require oversight by an IOM per E.O. 166. Additional information on these programs are provided below in Section A. Program Descriptions. The contractor awarded this engagement will be provided digital access to all necessary documentation to perform the duties outlined in the Scope of Work.

## **A. Program Descriptions**

### **1. The Greenway Acquisition, Remediation and Development**

DEP will receive a total of \$67,000,000 in ARP CSFRF funding, from 3 separate allocations, to acquire, remediate and develop the Greenway, converting an approximate 9-mile, 100-foot-wide blighted corridor into a thriving recreation and transportation corridor spanning eight municipalities in Essex and Hudson County. Leveraging the ARP CSFRF with several other non-federal funding sources, DEP purchased the property for The Greenway on August 19, 2022 with plans to develop the line into a multimodal trail corridor with the unique ability to provide stormwater management opportunities and other environmental quality benefits for the surrounding, densely populated communities. The acquisition contract can be found here: [https://nj.gov/covid19oversight/transparency/contracts/pdfs/dep\\_norfolk.pdf](https://nj.gov/covid19oversight/transparency/contracts/pdfs/dep_norfolk.pdf)

On April 4, 2023, DEP received approval on Waiver 60-23-DEP for Liberty State Park & Greenway planning and design activities, to include the facilitation of the creation of master plans for both locations. This waiver allowed DEP to retain 3 consultant firms, Agency Landscape + Planning, LLC, Arup US, Inc., and James Corner Field Operations LLC, to assist with all Greenway-related work. On May 19, 2023, DEP issued four (4) work orders under this waiver as noted below, with work expecting to continue through September 2023:

1. Stakeholder Engagement & Phased Development – Agency Landscape + Planning
2. Safety & Security Needs Assessment & Recommendations – Arup
3. Remedial Investigation & Design – Arup
4. Stormwater Infrastructure – Agency Landscape + Planning

Additional information about the Greenway project can be found here:

<https://nj.gov/dep/parksandforests/parks/thegreenway.html>

The NJ Department of Consumer Affairs (DCA) is the prime recipient of the ARP CSFRF funding and will pass through funding to DEP via terms of 3 MOU's (executed December 20, 2021, December 14, 2022 and the third is pending completion). The funding is budgeted as \$20 million towards the direct acquisition of the property, \$45 million for remediation and development costs, either outsourced as individually procured projects or performed in-house utilizing employee force labor, and \$2 million for DEP administrative costs.

### **2. Liberty State Park Revitalization Project**

DEP has received a total of \$52,500,000 in ARP CSFRF funding to implement immediate upgrades to Liberty State Park, as well as a portion of planning and design costs for future upgrades. The upgrade component includes the remediation and improvement of existing facilities and amenities, including maintenance on bathrooms, effective lighting, pathing, ramps and handholds, parking improvements, and other generally necessary maintenance. Larger upgrades include the consideration of additional public recreational facilities, including turf ball fields, hard courts, and a running track, as well as a community/recreation center or

an aquatics center, rehabilitation of the train sheds, or investments in additional public transportation and walking paths enhancing local access to the park. The nature and content of these larger upgrades will be dependent on the results of the community-involved planning and design that represents the other component of this funding.

The comprehensive Liberty State Park Revitalization Program includes planning, design, and construction work divided into three phases that correspond to the northern, interior, and southern-waterfront areas of the park. In Phase 1A, DEP, in partnership with the United States Army Corp of Engineers, will clean up legacy contamination and construction ecological restoration projects that improve and expand access while also providing critical flood and climate resilience benefits to the surrounding developed features of the park and the neighboring communities. Phase 1A will also clean up and prepare over fifty acres of land to support development of an athletics hub at the park's southern end.

Phase 1B includes improvements along the Audrey Zapp Drive corridor at the Park's northern end, where DEP will plan, design, and construct new public active recreation, arts, and cultural amenities. The revitalization of the Northern Area includes the creation of multipurpose athletic fields to better serve the needs of the park's hose community and visitors.

Phase 2 is a holistic long-term master plan, which will be developed through a continuous engagement process and will scope revitalization activities in the Southern and Waterfront areas of LSP, explore other parkwide improvement opportunities, and integrate projects completed in the park's Interior (Phase 1A) and Northern (Phase 1B) areas into a holistic parkwide network.

On April 4, 2023, DEP received approval on Waiver 60-23-DEP for Liberty State Park & Greenway planning and design activities, to include the facilitation of the creation of master plans for both locations. This waiver allowed DEP to retain 3 consultant firms, Agency Landscape + Planning, LLC, Arup US, Inc., and James Corner Field Operations LLC, to assist with all Liberty State Park-related work. On June 30, 2023, DEP issued two (2) work orders under this waiver as noted below, with work expecting to continue through November 2023:

1. Phase 1B – Liberty State Park North (Audrey Zapp Drive to CRRNJ Terminal) – James Corner Field Operations
2. Transportation Connectivity Planning – Arup

Additional information about the Liberty State Park Revitalization Project can be found here: <https://dep.nj.gov/revitalizelspl/>.

NJ DCA is the prime recipient of the ARP CSFRF funding and will pass through to DEP via terms of an MOU executed January 3, 2023. The funding is budgeted as \$50 million for contractual work and \$2.5 million for DEP administrative costs.



### 3. Water Infrastructure Program

DEP is expected to receive a total of \$302,300,000 in ARP CSFRF funding for several different water infrastructure initiatives. The New Jersey Water Bank (NJWB) is a partnership between the New Jersey Department of Environmental Protection (NJDEP) and the New Jersey Infrastructure Bank (I-Bank) to provide low-cost financing for the design, construction, and implementation of projects to help protect and improve water quality and help ensure safe and adequate drinking water. Funding will be used to provide principal forgiveness loans for both Clean Water and Drinking Water projects, as well as addressing current needs in both public water systems and private residential wells. The different programs that will be carried out under the Water Infrastructure program are as follows:

- *Clean Water State Revolving Fund (CWSRF) Projects* – Funding will be used to provide principal forgiveness loans through NJWB to help off-set the substantial costs communities face to implement Combined Sewer Overflow (CSO) long-term control plans (LTCP). Project sponsors will be eligible to receive principal forgiveness loans for up to 80% of allowable costs and low interest CWSRF loan financing with a blended interest rate of 50% of I-Bank AAA market interest rate for the balance of allowable project costs. Due to the high costs associated with these projects, there will not be a project applicant cap on principal forgiveness.

Funding will be allocated to CSO LTCP projects previously approved for inclusion in the Final Intended Use Plan (IUP) (found here: <https://www.nj.gov/dep/wiip/docs/njwb-ffy23-sfy24-cwppl-propiup.pdf>) and will be based on 1) readiness to proceed and 2) an implementation schedule that meets the ARPA funding deadlines. Project schedules must show the ability to award all contracts and close on a short-term funding agreement before December 31, 2024 and complete construction by December 31, 2026. When CSO LTCP ARPA principal forgiveness funds are exhausted, applicants will be able to access financing available under other applicable CWSR principal forgiveness and funding categories.

- *Drinking Water State Revolving Fund (DWSRF) Projects* – Funding will be used to provide principal forgiveness loans through NJWB to help off-set the substantial costs communities face to implement projects to address climate change concerns and improve resilience for the future. This includes projects for the rehabilitation of essential desalinization or relocation of critical infrastructure due to the potential for flooding. Projects that provide treatment to comply with the maximum contaminant levels (MCL) for multiple contaminant groups are also eligible due to the potential risks to public health. This includes treatment for per-and polyfluoroalkyl substances (PFAS) where the design also includes the construction of other treatment unit processes to comply with existing MCLs for other contaminants such as radiological contaminants or arsenic. Project sponsors will be eligible to receive principal forgiveness loans for up to 80% of allowable costs and low interest DWSRF loan financing with a blended interest rate of 50% of I-Bank AAA market interest rate for the balance of allowable project costs. Principal forgiveness will be allocated on a readiness to proceed basis and capped at 80% of allowable project costs, up to \$20 million per applicant.

Funding will be allocated to DWSRF projects previously approved for inclusion in the Final Intended Use Plan (IUP) (found here: <https://www.nj.gov/dep/wiip/docs/njwb-ffy23-sfy24-cwppl-propiup.pdf>)

[dwppl-propiup.pdf](#)) and will be based on 1) readiness to proceed and 2) an implementation schedule that meets the ARPA funding deadlines.

NJ DCA is the prime recipient of the ARP CSFRF funding and will pass through to DEP via terms of a pending MOU. The funding is budgeted as \$295 million for loans (CWSRF \$247.5 million & DWSRF \$47.5), \$5 million for contractual work as needed to remediate private wells, address infrastructure needs in public water systems and complete a 360-degree assessment of public water facility fiscal conditions and \$3.2 million for DEP administrative costs. Note that since the \$5 million in contractual work is related to projects individually under the thresholds required to engage an IOM, those projects are not included in this EQ.

## **II. SCOPE OF WORK (SOW) REQUIREMENTS**

For each program listed below, the IOM shall attend a separate kick-off meeting with representatives from DEP and other key participants as required to discuss the tasks and deliverables required under this Engagement. Additionally, the IOM shall perform the following tasks specific to each program:

### **1. The Greenway Acquisition, Remediation and Development Acquisition**

- **Acquisition**

- i) Perform retrospective review of acquisition agreement and related documents to determine compliance with applicable federal rules, laws, and regulations.

- **Remediation/Development**

- i) As expenditures are made with respect to the development of the Greenway, review procurements to determine compliance with applicable State and Federal procurement regulations and test for proper documentation, authorization, and approvals. To date, four (4) work orders have been issued as noted below, with work expecting to continue through September 2023:

- Stakeholder Engagement & Phased Development – Agency Landscape + Planning
    - Safety & Security Needs Assessment & Recommendations – Arup
    - Remedial Investigation & Design – Arup
    - Stormwater Infrastructure – Agency Landscape + Planning

In addition to the work orders, several smaller purchases have also been made including the purchase and installation of signs along the Greenway advising the public to stay clear of the area.

Future expenditures related to the Greenway development and remediation may include vegetative management services, clean-up of illegally dumped debris, additional security items including concrete barriers, security cameras, heavy-duty gates and/or mobile police trailer/substation. There will also be future construction costs based on the results of the assessments that are currently in process.

- a) Verify that all contract deliverables are provided, and within acceptable timeframes for the duration of the engagement.
- b) If weaknesses, gaps, or errors are detected, develop recommendations and strategies to ensure compliance with all laws, and prevention of associated risks.

## **2. Liberty State Park Remediation and Redesign**

- a) Provide oversight to ensure that the recommendations of the Liberty State Park Design Task Force are implemented in a manner consistent with the requirements [of P.L. 2022 c45](#).
- b) As expenditures are made, review the procurement, invoice and payment process and contract deliverables to determine compliance with applicable procurement regulations and test for proper documentation, authorization, and approvals. To date, two (2) work orders have been issued as noted below, with work expecting to continue through November 2023:
  - Phase 1B – Liberty State Park North (Audrey Zapp Drive to CRRNJ Terminal) – James Corner Field Operations
  - Transportation Connectivity Planning – Arup

Future expenditures related to the development of Liberty State Park may include remediation of legacy industrial pollution with complete ecological restoration services; the planning, design and construction of new public active recreation, arts, and cultural amenities and additional revitalization activities as they present themselves.

- c) Verify that the two (2) previously issued task orders were, and future procurements are, conducted in accordance with all federal, State, and local laws, regulations, and ordinances.
- d) Verify that invoices and payments are consistent with all applicable federal, State, and local laws, and that there is no process or payment errors, waste, fraud, abuse, malfeasance, or mismanagement of funds. This may be accomplished utilizing a sampling methodology.
- e) Verify that all contract deliverables are provided, and within acceptable timeframes for the duration of the Engagement.

- f) If weaknesses, gaps, or errors are detected, develop recommendations and strategies to ensure compliance with all laws, and prevention of associated risks.

### **3. Water Infrastructure Program**

- **Clean Water & Drinking Water State Revolving Fund (CWSRF) Projects**
  - i) Perform a review of all loan documents, estimated to be for 15 to 20 projects, and associated records to determine compliance with applicable federal rules, laws, and regulations.
  - ii) Periodically review the progress of the loan-funded projects to ensure they maintain an implementation schedule in-line with the funding deadlines.
  - iii) If weaknesses, gaps, or errors are detected, develop recommendations and strategies to ensure compliance with all laws, and prevention of associated risks.

Within 15 business days of the purchase order issued as a result of the Letter of Engagement, the IOM shall schedule a separate kick-off meeting for each of the three (3) programs with representatives from DEP and other key participants as required. Topics to be discussed at the kick-off meetings will be a review of deliverables and due dates in Section B below and the establishment of key personnel for communications during the Engagement.

The IOM shall conduct a Risk Assessment of the DEP's existing controls in place to prevent fraud, waste, or abuse in connection with the COVID-19 Recovery Project that includes, at minimum, a review or assessment of:

- Program policies and procedures
- DEP's organizational structure and capacity
- DEP's internal controls
- DEP's prior audits
- Level of risk associated with each Program

The IOM can prepare one comprehensive risk assessment; however the report must separately identify the level of risk associated with each Program.

Based on the risk assessment, the IOM shall develop and submit a Work Plan for each of the three (3) COVID-19 Recovery Programs covered under this EQ for monitoring for fraud, waste, or abuse that includes a review of relevant risk factors specific to the Program being monitored.

Each 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 IOM shall document the rationale for the sampling methodology selected.

Depending on findings as a result of monitoring under the Work Plan, the IOM 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 IOM 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 IOM shall implement each Work Plan to provide oversight of each Program until the expiration of this Engagement.

## **A. Reporting Requirements**

### **1. Quarterly Integrity Monitor Reports**

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

### **2. Additional Reports**

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

- b. With the submission of a payment invoice (or on a monthly basis), the IM shall provide a written report including, at a minimum:
  - 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 DEP with recommendations for risk mitigation.
- c. 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 Integrity Monitor shall report issues of fraud, waste, abuse, and misuse of COVID-19 Recovery Funds immediately to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer. The Integrity Monitor shall report issues of potential criminal conduct immediately to the Office of the Attorney General.

## B. Specific Performance Milestones/Timelines/Standards/Deliverables

All deliverables must be completed by the dates indicated below.

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

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

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


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

**d) Submission of Proposals**

Detailed proposals in response to this Engagement Query shall be submitted electronically by 3:00 p.m. **October 12, 2023**. Proposals must be submitted via email as set forth below:

TO: State Contract Manager  
Mona Cartwright, Fiscal Manager, Department of the Treasury  
[TreasuryIM@treas.nj.gov](mailto:TreasuryIM@treas.nj.gov)

With a copy to the Agency Contract Manager:

 Director, Department of Environmental Protection

**e) Duration of the Engagement**

The Engagement will commence upon the issuance of a Letter of Engagement and expire on **06/30/25**.

At the option of DEP, 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.

**f) Contract Termination**

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

**g) Liquidated Damages**

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

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

**h) Questions regarding this Engagement Query**

Any questions related to the Engagement Query, such as questions related to the Program or accessibility and format of data, must be submitted electronically by 3:00 p.m. on **Thursday, September 21, 2023**. They must be submitted via email to [REDACTED] [REDACTED] with a copy to the State Contract Manager, Mona Cartwright at [TreasuryIM@treas.nj.gov](mailto:TreasuryIM@treas.nj.gov).

**i) 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 IOM in engagements of a similar size and scope; and



- The ability of the IOM to complete the scope of work based on the proposed personnel/staff classifications and hours allocated to tasks in its proposal.

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

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

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

## **ATTACHMENTS**

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

Attachment 2: Quarterly Report Template – Category 3

Attachment 3: EQ Price Sheet

Attachment 4: G4018 Integrity Monitoring Engagements Form

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

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

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

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



# Integrity Oversight Monitor Guidelines

2021 Update

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

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# INTRODUCTION

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

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

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

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

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

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

# ESTABLISHING THE POOL OF INTEGRITY MONITORS

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

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

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



# CONDITIONS FOR INTEGRITY MONITORS

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

## *Category 1 & 2 Integrity Monitors:*

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

## *Category 3 Integrity Monitors:*

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

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

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



# RISK ASSESSMENT

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

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

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

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

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

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

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

# PROCEDURES FOR REQUESTING AND PROCURING AN INTEGRITY MONITOR

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

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

# INTEGRITY MONITOR REQUIREMENTS

## A. Independence

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

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

## B. Communication

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

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

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

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

## C. General Tasks of Integrity Monitors

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

Monitors may include the following:

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

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

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

ings; and

- Allegations of misuse of funds or receipt of complaints.

## D. Reporting Requirements

### 1. Reports

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

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

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

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

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

### 2. Additional Reports

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

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

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

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

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

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



# INTEGRITY MONITOR MANAGEMENT AND OVERSIGHT

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

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

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

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



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



**Integrity Monitor Report  
Category 3**

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

**A. General Info**

1. Recovery Program Participant:

[Type Here]

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

[Type Here]

3. State Funding Source (if applicable):

[Type Here]

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

[Type Here]

5. Accountability Officer:

[Type Here]

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

[Type Here]

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

[Type Here]

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

[Type Here]

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

**Integrity Monitor Report  
Category 3**

[Type Here]

10. Amount Provided to Other State or Local Entities:

[Type Here]

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

[Type Here]

12. Completion Status of Integrity Monitor Engagement:

[Type Here]

**B. Monitoring Activities**

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

**Integrity Monitor Report**  
**Category 3**

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

**Integrity Monitor Report  
Category 3**

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

**C. Miscellaneous**

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

a) IM Response

**Integrity Monitor Report  
Category 3**

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

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

## Integrity Monitoring - Price Sheet

Cell to be completed by Bidder

	Staffing Category	Hourly Billing Rate (\$)	Hours	Amount (\$)	Total Cost (\$)	Hourly Discounted Billing Rate (\$)	Amount (\$)	Total Cost (discounted) (\$)
<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>			

G4018 Integrity Monitoring Engagements	
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Vendor Name:

[illegible]

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

## A New Jersey Certified Woman-Owned Business Enterprise

Response to:

**New Jersey Department of  
Environmental Protection  
Integrity Monitoring for  
Coronavirus State Fiscal  
Recovery Fund Projects**

**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**

October 12, 2023



October 12, 2023

Ms. Mona Cartwright, Fiscal Manager  
New Jersey Department of the Treasury  
[TreasuryIM@treas.nj.gov](mailto:TreasuryIM@treas.nj.gov)

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

Dear Ms. Cartwright [REDACTED]:

The Vander Wee Group<sup>LLC</sup> is pleased to present this proposal to the New Jersey Department of Environmental Protection (NJDEP) to provide Integrity Monitoring Services for three projects funded under the American Rescue Plan Act's (ARPA) Coronavirus State Fiscal Recovery Fund (CSFRF).

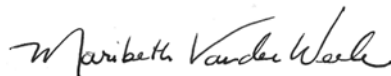
The Vander Wee Group—a 20-year-old niche firm specializing in grants oversight—offers a powerful team with nationwide expertise in Federal grants to assist the NJDEP. We are a certified New Jersey Woman-Owned Business Enterprise (WBE), a Federally Certified Woman-Owned Small Business (WOSB), and a Disadvantaged Business Enterprise (DBE). Seven New Jersey agencies have engaged our services as an Integrity Monitor and we have provided Federal grants oversight and related services in more than 20 states. With experts well-versed in the challenges of monitoring large government grant programs, our team has experience in providing guidance, expertise, direction, and consultation on planning, managing, and monitoring for large programs. We are experts on allowable costs and regulations. Our methodologies, derived from extensive experience in providing oversight to complex grant programs, support financial compliance and curtail integrity breaches.

Our team is well-versed in construction oversight. We are supporting construction monitoring projects at O'Hare International Airport. Previously, as Inspector General of Chicago Public Schools, I created a division that monitored a \$3 billion-plus construction program. Our firm also served as the outsourced Inspector General of the Public Building Commission of Chicago (PBC), which manages hundreds of millions of dollars of construction on behalf of Chicago city and county agencies. We evaluated systems, practices, and procedures of the Commission to determine their efficacy in preventing incidents of waste, fraud, and mismanagement and recommended to the Board modifications to promote efficiency and prevent subsequent incidents.

For this engagement, our partner is subcontractor Joseph A. DeLuca Advisory & Consulting Services LLC (DeLuca Advisory Services), a New Jersey/New York firm with extensive experience serving New Jersey in oversight of Federally funded grant programs. DeLuca Advisory's staff has decades of experience in providing integrity monitoring of large capital construction projects. Its Executive Managing Director was the former Acting Inspector General at the Port Authority of New York and New Jersey, where he managed the agency's integrity monitoring program, including the rebuilding of the World Trade Center site, the new Goethals Bridge, and the Navigational Rising of the Bayonne Bridge, among others. He supported the NJ Department of Transportation Inspector General in rehabilitating the Pulaski Skyway.

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

Sincerely,





Maribeth Vander Wee, President, Vander Wee Group<sup>LLC</sup>  
4725 North Sheridan Road, Suite 1-N, Chicago, IL 60640  
[maribeth@vanderweelegroup.com](mailto:maribeth@vanderweelegroup.com) 773-919-1100

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## I. INTRODUCTION

### A. Overview

**The Vander Weele Group** is pleased to present this proposal to provide integrity monitoring services to the New Jersey Department of Environmental Protection (NJDEP) for three American Rescue Plan Act (ARPA) Coronavirus State Fiscal Recovery Funds (CSFRF)-funded projects that have received (or will receive) more than \$20 million. We provide turn-key oversight and compliance solutions for large-scale Federal, state, and local grant programs. We are passionate about providing grants monitoring services that focus oversight on conditions that positively impact the unique needs of local communities.

Every day, we interpret Federal and local grant requirements and have created a library of resources for requirements of Federal funding streams, including U.S. Treasury Rules and *Title 2 U.S. Code of Federal Regulations, § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). We have developed training modules in grants management and monitoring, including for the above requirements and regulations.

Currently, we assist the State of New Jersey in managing more than \$6 billion of pandemic-related grant funds. Seven New Jersey agencies have engaged our firm as an Integrity Monitor of grant funds. In Illinois, we monitor more than \$6 billion of Federal grant funding and have grant oversight projects in Arizona and North Dakota.

The Vander Weele Group was founded in 2003 by Maribeth Vander Weele, a former member of the Chicago Public Schools turnaround team. A two-time Inspector General—both of which roles entailed monitoring large-scale construction programs—she also managed Internal Audit. 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 that the U.S. Department of Education called “a model for the nation.” In 2018, our firm narrowed its strategic vision to focus exclusively on grants oversight.

**DeLuca Advisory Services**, our subcontracting partner, is registered to perform business in the states of New Jersey and New York. DeLuca has offices in both states. The Vander Weele Group worked with the DeLuca team on a prior Integrity Monitoring engagement at DEP.

Key members of the DeLuca team come with extensive experience working with and for government agencies, in particular NJ agencies and NJ law enforcement. Joseph DeLuca worked with the NJ State Police and served as the Deputy Inspector General for the New York City (“NYC”) School Construction Authority. Steven Pasichow served as the Acting Inspector General at the Port Authority of New York & New Jersey as well as for several NYC agencies, including the NYC Housing Authority, Economic Development Corporation, Public Development Corporation, Financial Services Corporation, and Department of Community Development. Kevin Mullins has served as the project manager on several integrity and compliance oversight engagements with various NJ government agencies.

Quite frankly, this breadth of experience and depth of knowledge of government operations and business needs, and the public serviced by these programs, makes us unlike any other team. DeLuca Advisory Services is a team of multidisciplinary professionals, each of whom are leaders and experts in providing oversight and compliance, risk advisory services, disaster relief monitoring, third-party due diligence, and forensic auditing. Collectively, the team has decades of experience in NY and NJ government and knows how to navigate and communicate with our government colleagues in defining and achieving

success. Our team also understands the need for core concepts and principles of transparency, accountability, and documentation, especially as it relates to Federal, State, and locally funded projects.

Due to its long commitment to providing services to the government, the DeLuca team understands what it takes to design and implement “best practices” programs aimed at establishing a culture of compliance with Federal, State, and Local laws and regulations, as well as detecting fraud, waste, and abuse. It is particularly experienced in disaster recovery programs and related funding streams from a loss prevention perspective. It currently services some NJ counties with COVID-19-related oversight and has recently completed similar engagements serving as a subconsultant to the Vander Weele Group with five NJ state departments, including DEP. These experiences are consistent with the types of duties called for in the RFP.

## B. Our Competitive Edge

In addition to having recently completed an IM engagement with NJ DEP, key reasons to engage the Vander Weele Group are as follows:

- **We are grant specialists.** Grant monitoring and compliance are our sole focus. This permits our recruitment, onboarding, training, software, and business processes to focus on a single goal: to improve grants management and oversight. Our experts collectively have decades of experience in applying monitoring and financial standards to an array of Federally funded grant programs nationwide. Our team consists not only of accountants but of practitioners who have provided oversight to massive government programs. That means we appreciate the complexities and challenges of working in government environments driven by important visions but challenged by obstacles ranging from legacy software to long hiring processes.
- **We are systematized.** We have carefully crafted and documented methodologies for nearly every aspect of grants monitoring and management, some of which are embedded in our customized web-enabled grants monitoring software.
- **We know project management.** We approach the engagements we lead in a highly logical and sequenced fashion. We build our project management tools around planning and process, which reduces chaos in service delivery and facilitates excellence and consistency. The logic and structure with which we approach our work are reflected in consistently strong client recommendations and an excellent client retention rate. In every instance in which there was an opportunity to do so, our clients over the last decade have renewed our contracts with terms as long as seven years.
- **We build anti-fraud programs.** Our team knows not only grants oversight, but fraud prevention, detection, and investigation strategies. Before adopting grants oversight as its sole strategic mission in 2018, the Vander Weele Group provided investigative services to a wide range of organizations, ranging from Fortune 500 companies to governmental agencies to non-profit organizations—even the government of Indonesia in a data analytics project. Founder Maribeth Vander Weele is a two-time Inspector General who has overseen thousands of investigations in both the private and public sectors.

## C. Our Understanding

Of the \$6,244,537,955.50 that the State of New Jersey received in ARPA CSFRF funds, NJDEP received funding for several projects, along with additional funding for which NJDEP applied separately. For

this engagement, we understand NJDEP is seeking a monitoring firm to monitor activities for the Greenway, Liberty State Park, and the Water Infrastructure Program.

### **1. Greenway**

- Perform a retrospective review of the acquisition agreement between the Open Space Land Institute, which purchased approximately 138.81 of land, later known as “The Greenway,” from the Norfolk Southern Railway Company and in turn sold that parcel to the New Jersey Department of Environmental Protection. The objective of this review is to ascertain that the sale and subsequent transfer of ownership complied with applicable Federal laws, rules, and regulations.
- Review prospective procurements as they arise for compliance with State and federal procurement regulations.
- Verify that all project deliverables are provided in a reasonable time frame.
- If any weaknesses, gaps, or errors are detected with respect to compliance, develop recommendations and strategies to mitigate them and ensure compliance.

### **2. Liberty State Park**

- Provide oversight to ensure that the recommendations of the Liberty State Park Design Task Force are implemented in compliance with Public Law 2022 c45.
- Test procurements, invoices, and payments to ensure proper authorization, approval, and documentation.
- Verify that the two existing task orders, with James Corner Field Operations and Arup U.S., Inc. and future procurements, are conducted in accordance with applicable Federal, state, and local laws, regulations, and ordinances.
- Verify that invoices and payments adhere to applicable Federal, State, and local laws.
- Verify that no process or payment errors, waste, fraud, abuse, malfeasance, or mismanagement of funds occurred. We understand this task may be accomplished using a sampling methodology.
- If any weaknesses, gaps, or errors are detected with respect to compliance, develop recommendations and strategies to mitigate them and ensure compliance.

### **3. Water Infrastructure Program—Clean Water and Drinking Water State Revolving Fund (CWSRF) Projects**

- Review loan documents and associated records for approximately 15 to 20 projects to determine compliance with Federal laws, rules, and regulations.
- Regularly review loan-funded projects to ensure they maintain an implementation schedule that comports with funding deadlines.
- If weaknesses, gaps, or errors are detected, develop recommendations and strategies to ensure compliance with all laws, and prevention of associated risks

The benefits of effective grant administration and oversight programs are well documented. These are

necessary to comply with Federal and local requirements, thereby avoiding corrective actions such as the return of Federal funds. Just as importantly, however, effective management and oversight programs:

- Expedite the disbursement of funds.
- Ensure that services are delivered to those for whom the grant programs were intended.
- Strengthen internal controls to reduce the likelihood of theft, fraud, waste, and inefficiency.
- Demonstrate to stakeholders—ranging from funders to taxpayers to end users—NJDEP’s commitment to operate in the government theatre with integrity.

## D. Timeline

Based on similar work that we have performed for other New Jersey agencies, we estimate this engagement would take approximately 18 months to complete. Subject to discussion and possible revision based on the kickoff meeting, we estimate the following approximate timeframes for individual milestones:

- Work Plan: Two weeks after kickoff meeting.
- Risk Assessment Review: Within 60 days.
- Retrospective review for Greenway acquisition: Within 30 days.
- Retrospective review for Liberty State Park existing task orders: Within 60 days.
- Grantee Monitoring, including sampling of invoices and payments: Ongoing throughout the term of the engagement.
- Review of prospective procurements: Ongoing throughout the term of the engagement.
- Oversight of Liberty State Park design recommendations: Ongoing throughout the term of the engagement.
- Review loan documents for 15 to 20 projects in the Water Infrastructure program: Within 120 days.
- Review water infrastructure projects regarding implementation schedule: Ongoing throughout the term of the engagement.
- Reporting:
  - Monthly Reports, including hours billed for each consultant and evaluations of the effectiveness of fraud-prevention activities will accompany each invoice.
  - Quarterly Integrity Monitoring Reports will be provided.
  - A Project Completion Report will be provided within 15 days of the end of the engagement.

## E. Conflict of Interest

The Vander Wee Group<sup>LLC</sup> has no conflicts of interest regarding this request for proposal. We offer an objective, unbiased, and professional perspective.



## II. PLANNING

### A. Kickoff Meeting

Within 15 days of the Purchase Order being provided to the Vander Weele Group, our engagement team will meet with NJDEP. Before the scheduled kickoff meeting, we will send an agenda for the meeting. Tentative agenda items during the kickoff or subsequent meetings will include, but not be limited to:

- Overall engagement expectations, assumptions, and definition of consultant and project success.
- Details on additional (non-ARPA) funding sources for the three projects, so we can ascertain what additional compliance requirements and additional regulations might apply for these projects.
- Existing and contemplated budgeting and reporting tools.
- Communication protocols; e.g., who is the primary point of contact and who else should be copied on communications.
- Other information, as it arises.

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

### B. Review of Existing Risk Assessments

We understand that a risk assessment was performed by NJDEP internal staff for each of the projects after the Engagement Query was issued. Our review of the existing risk assessments will address:

- Did any new information come to light since the risk assessment was prepared?
- Do any additional program policies and procedures not addressed in the original risk assessment require review? Are there areas that could benefit from a deeper review?
- Realistically, is DEP's organizational structure and capacity robust enough to provide oversight to large-scale construction programs?
- Are there any DEP internal control processes that would benefit from a deeper review? Were procurement processes, for example, adequately addressed?
- Did the risk assessment process identify appropriate risk indicators and assign each a value or weight?
- Did the risk assessment involve examining grantees' prior experiences with similar sub-awards?
- Did the risk assessment include examining the results of previous audits of the grantee?
- Did the risk assessment process ascertain if grantees have new personnel or substantially changed systems?
- Did the risk assessments document effective project management processes to ensure all funds will be obligated by December 31, 2024, and expended by December 31, 2026?



## C. Work Plan Development

Based on the risk assessments, we will develop and submit Work Plans for each of the projects included in this engagement. Each work plan will include a sampling methodology to achieve monitoring objectives for fraud, waste, abuse, compliance, and internal controls, and sampling will follow nationally recognized audit standards such as the American Institute of Certified Public Accountants (AICPA) or Government Accounting Office (GAO) Auditing standards.

The findings from the Work Plan might dictate the need for onsite specific or ongoing monitoring of particular issues, which may include significant findings, unresponsiveness for information, non-compliance with Federal reporting requirements, misuse of funds and/or allegations of misuse of funds, or other troubling issues. The DeLuca team is prepared to provide this onsite monitoring.

The heart of each work plan will be the monitoring tool. The Vander Weele Group develops each monitoring tool by first developing a Compliance Matrix (also called the “Monitoring Rubric”). The Compliance Matrix contains a set of indicators to be monitored and includes monitoring methodologies, types of evidence necessary to support each finding, sample finding language, the role of questioned costs in fiscal reviews, sampling rules, and step-by-step instructions for monitoring each indicator.

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

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

New Jersey Department of Community Affairs / Division of Disaster Recovery and Mitigation Compliance Matrix									
State	Locality (Twp/County/City)	Hospital	Education	Non-Profit	Standard	Requirement Title	Requirement	Legal Citation	
					other sensitive information? Has staff been trained in the protection of PII?	Policy	considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.		
No	Yes	Yes	Yes	Yes	Did the grantee spend \$750,000 or more in federal awards during the fiscal year? If yes, was a Single Audit (“A-133”) conducted?	Single Audit	A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.	2 CFR 200.502(a)	
Yes	Yes	Yes	Yes	Yes	Did the Single Audit Report contain internal control findings related to financial statements and federal awards? If yes, were the findings rectified?	Corrected Audit Findings	The grantee must take timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.	2 CFR 200.332(d)(9)	

## III. FIELDWORK

### A. Greenway Remediation and Development

As we understand it, the NJDEP’s vision is to convert this nine-mile, blighted former railway into a corridor for recreation and alternative transportation (walking and cycling) purposes. The Greenway will offer local commuters a way to bypass congested roadways as it passes near the Newark light rail

and New Jersey Transit's Frank R. Lautenberg Secaucus Junction station, which provides direct rail access to Manhattan's Penn Station.

## 1. Acquisition Agreement Compliance Review

Along with our subcontracting partner, DeLuca Advisory Services, we will review the Greenway Acquisition Agreement and related documents for compliance with, among other laws and regulations:

- Public Law 2005 c51 regarding political contributions.
- Executive Order 117, which extends Public Law Chapter 51.
- Public Law 2005 c271 regarding disclosure requirements.
- *Title 2 U.S. Code of Federal Regulations, § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called "the Uniform Guidance")

We will review the purchase agreement for compliance with all these and other applicable requirements.

## 2. Procurement Review

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

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

- Be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements.
- Additionally, we will review procurements to ensure materials purchased comply with § 200.322 of the Uniform Guidance and the New Jersey *Buy American Act* at N.J.S.A. 52:32-1.

We understand that four major work orders have been issued for major procurement activities, with work scheduled to continue through September 2023. They are:

- Agency Landscape and Planning:
  - Stakeholder Engagement and Phased Development
  - Stormwater Infrastructure
- Arup U.S.
  - Safety and Security Needs Assessment and Recommendations
  - Remedial Investigation & Design

We understand that additional smaller work orders have been issued for signage advising the public to stay clear of the area, and that future work orders may be issued for:

- Vegetative management.
- Cleanup and proper disposal of illegally dumped debris, possibly including medical or hazardous waste requiring additional compliance with hazardous waste requirements (the initial purchase agreement specified that Norfolk Southern was responsible for site cleanup and debris disposal, but additional debris may have accumulated in the site area since the agreement was executed).

Working with the DeLuca Advisory Services team, we will provide services to verify that all contract deliverables have been received in usable condition in a reasonable timeframe, without unauthorized substitution of materials. If onsite visits are necessary to determine compliance, the DeLuca team will deploy highly experienced, well-qualified local resources to the Greenway site.

If we detect weaknesses, gaps, or errors, we will develop recommendations and strategies to ensure compliance with laws and regulations and prevent associated risks. Examples might be to include policies and procedures for:

- Adding signage in additional languages to ensure local residents and visitors are properly informed to remain clear of the area.
- Security measures to include around-the-clock onsite security to ensure tools and equipment are not stolen and additional security items such as cameras, heavy-duty gates, and/or mobile police facilities.
- Teaming with local law enforcement agencies to procure community-based security or police efforts to advise local unhoused persons of available housing options.
- Procurement of enhanced safety and personal protection equipment, including items such as eyewash, decontamination, and other worker-safety supports.
- Additional construction costs based on the results of assessment activities underway.

- Subcontractor insurance requirements.
- Subcontractor prevailing wage and MBE/WBE participation compliance.

## B. Liberty State Park Remediation and Design

### 1. Remediation and Design Review

Liberty State Park, 1,200 acres along the mouth of the Hudson River, is the only location in New Jersey with ferry service to the Statue of Liberty and Ellis Island. Also located in the park are the Central Railroad of New Jersey Terminal, the NJ Empty Sky 9/11 Memorial, a two-mile promenade, a nature center, picnic and play areas, and restaurants. In June 2022, Public Law 2022 c45 established the Liberty State Park Design Task Force and charged it with “engaging with, and providing advice and recommendations to, the Department of Environmental Protection to inform the development of conceptual and design plans to improve conservation and recreational opportunities in Liberty State Park to meet the diverse needs of the public” and asserting that the park needed significant improvements and future maintenance plans. As of the time the Engagement Query was released, two work orders had been issued, specifically:

- James Corner Field Operations: Phase 1B, which includes improvements along the Audrey Zapp Drive corridor at the northern end of the park. That area is targeted for new public recreation, arts, and cultural amenities, including multipurpose athletic fields.
- Arup, US: Transportation Connectivity Planning. Arup will assess transportation and mobility options to ensure equitable access.

We will review remediation activities to ensure they are carried out under the terms of PL 2022 c45.

### 2. Procurement Review

As with the Greenway project, we will review procurements related to Liberty State Park to test for compliance with the Uniform Guidance.

Additionally, we will review procurements to ensure materials purchased comply with the “Build America Buy American Act,” to ensure that taxpayer-financed public works projects “give commonsense procurement preference for the materials and products produced by companies and workers in the United States” and expands existing American Iron and Steel (AIS) domestic preference requirements to include construction materials and manufactured products. This is also consistent with the New Jersey *Buy American Act* at N.J.S.A. 52:32-1.

We understand that two major work orders have been issued for major procurement activities, with work expected to continue through November 2023. They are:

- James Corner Field Operations:
  - Phase 1B – Planning and design activities for the Audrey Zapp Drive to Central Railroad of New Jersey Terminal.
- Arup U.S.:
  - Transportation Connectivity Planning.

Furthermore, we understand future expenditures may include legacy industrial pollution remediation, complete ecological restoration, and the planning and design of new public recreation, arts, and cultural facilities.

Working with the DeLuca Advisory Services team, we will verify that all contract deliverables have been received in a reasonable timeframe. If onsite visits are necessary to determine compliance, the DeLuca team will deploy highly experienced, well-qualified local resources to the Greenway site.

If we detect weaknesses, gaps, or errors, we will develop recommendations and strategies to ensure compliance with laws and regulations and prevent associated risks. Examples might be to include policies and procedures for:

- Adding signage in additional languages to ensure local residents and visitors are properly informed to remain clear of the area.
- Security measures to include around-the-clock onsite security to ensure tools and equipment are not stolen and additional security items such as cameras, heavy-duty gates, and/or mobile police facilities.
- Teaming with local law enforcement agencies to procure community-based security or police efforts to advise local unhoused persons of available housing options.
- Procurement of enhanced safety and personal protection equipment, including items such as eyewash, decontamination, and other worker-safety supports.
- Additional construction costs based on the results of assessment activities underway.
- Subcontractor insurance requirements.
- Subcontractor prevailing wage and MBE/WBE participation compliance.

**Process Review:** We will review all procurement, invoicing, and payment processes to ensure they comply with applicable procurement regulations, including the New Jersey procurement regulations pursuant to N.J.A.C. 17:12.

**Test for Proper Documentation, Authorization, and Approvals:** We will monitor expenditures to verify that:

- Actual expenditures are consistent with the proposed spending as outlined in the grant application.
- Expenses are allowable under applicable laws, rules, regulations, and procedures. Specifically, we will test to see whether the expenditures in reimbursement request conform to the allowable expenditures permitted for ARPA CSFRF funds, were necessary and reasonable for the proper and efficient administration of the grant programs, and were allowable under the applicable provisions of the Uniform Guidance.
- Grantees and/ or vendors have retained appropriate documentation, based on Federal and state regulations, to support reimbursement requests submitted to NJDEP. Examples include purchase orders, receipts, meeting agendas, sign-in sheets, key deliverables, bills of lading, and receiving documentation.
- No duplicate payments were made.
- Any substitution of materials was approved and substantiated by sufficient documentation.
- Expenditures claimed for reimbursement were claimed in the correct grant period/year.

We also understand the NJDEP expects that future expenditures may include the remediation of legacy industrial pollution to allow for environmental restoration, planning, design, and construction of new recreation, arts, and cultural facilities. If we detect weaknesses, gaps, or errors, we will

develop recommendations and strategies for NJDEP's consideration to ensure compliance and prevent associated risks. Among such recommendations might be:

- Enhanced training and technical assistance for subcontractors to ensure they understand and adhere to applicable procurement laws and regulations.
- Digital twin modeling to increase the reliability of environmental and site-preparation studies.
- Codify policies and procedures as they relate to innovative approaches in large-scale construction programs such as these.

## C. Water Infrastructure Program

NJDEP expects to receive \$302,300,000 in ARPA CSFRF funding for water initiatives aimed at improving water quality and ensuring safe drinking water. The New Jersey Water Bank, a partnership between NJDEP and the New Jersey Infrastructure Bank (I-Bank), will make principal forgiveness loans to design, build, and implement projects in both public water systems and private residential wells. The I-Bank intends to use loans from the Water Infrastructure Finance and Innovation Act (WIFIA) program, authorized by the WIFIA of 2014, in lieu of funds it would otherwise secure through the issuance of tax-exempt bonds. Furthermore, in September 2020, given that New Jersey's low-income communities and communities of color have historically suffered disproportionately from environmental and public health stressors such as industrial and commercial pollution, Governor Phil Murphy signed into law New Jersey's Environmental Justice Law, NJSA 13:1D-157, which requires the NJDEP to evaluate the contributions of specific facilities to existing environmental and public health stressors in overburdened communities when reviewing certain permit applications. Federal law (the Safe Drinking Water Act Amendments of 1996) allows states to transfer up to 33% of funds from one WRF to the other within certain guidelines. In Fiscal Year 2021, New Jersey transferred \$113 million from the Clean Water State Revolving Fund (CWSRF) to the Drinking Water State Revolving Fund (DWSRF).

### 1. Clean Water State Revolving Fund (CWSRF) Projects

Principal forgiveness loans will be made to communities to face Combined Sewer Overflow (CSO) long-term control plans (LTCP) through the New Jersey Water Bank. The funds for these projects come from ARPA, as well as the Bipartisan Infrastructure Law of 2021, also known as the Infrastructure Investment and Jobs Act (IIJA). NJDEP estimates this law could provide nearly \$1 billion to New Jersey's Clean Water and Drinking Water State Revolving Funds (SRFs). For Fiscal 2024, NJDEP anticipates \$92.8 million to be allocated to the Clean Water SRF. Of that \$92.8 million, an estimated \$84.2 million capitalization grant will be used for any eligible clean water project; the other, estimated at \$8.6 million, will be used for projects that address emerging contaminants. Funds will be allocated to projects already approved for inclusion in the Final Intended Use Plan of December 2022 and listed on the Project Priority List; that is, projects must be ready to proceed and close on a short-term funding agreement by December 31, 2024, and prepared to complete construction by December 31, 2025.

The Project Priority System consists of seven elements, as delineated in the Final Intended Use Plan:

**A) Sustainable Community Planning Activities:** To encourage and implement environmentally sustainable practices at the local government level.

**B) Project Discharge Category:** Combined Sewer Overflow and Sanitary Sewer Overflow, Sewage Treatment Plant Improvement, Sanitary Sewer System Rehabilitation, Sludge



Treatment and Disposal Facilities, Wastewater Reuse, Septic System Repair/Replacement, New Systems.

C) **Water Use/Water Quality:** Public Potable Water Supply, Recreation, Fishing, Public Use, Agriculture, Industry.

D) **Smart Growth Approvals:** To encourage smart growth through the implementation of the State Development and Redevelopment Plan.

E) **Environmental Justice Economic Overburdened Community Criteria:** Projects aimed at serving populations where at least 35% of the households served qualify as low-income receive 80 Environmental Justice points.

F) **Population:** One point is awarded for every million residents living year-round in the population to be served by the project.

G) **Established Local Employment Program:** One point is awarded to projects with an established program to employ local residents at the project facility, or related offices or facilities, people living in the municipality in which the project is located, the service area of the project, or surrounding areas that meet the criteria for state aid under Public Law 1978 c14.

Applicants will be able to access additional funds under other applicable CWSR principal forgiveness and funding categories when CSO LTCP ARPA funds are exhausted.

We will leverage the combined experience of Vander Weele Group's Certified Public Accountants in government accounting and DeLuca Advisory Services' expertise with water infrastructure projects to review all loan documents for approximately 15 to 20 projects and associated documentation using Generally Accepted Accounting Principles (GAAP), Generally Accepted Government Auditing Standards (GAGAS), Yellow Book, and government cost allowability regulations/statutes to determine compliance with applicable federal rules, laws, and regulations and the U.S. Environmental Protection Agency's Memorandum regarding the Implementation of the Clean Water and Drinking Water State Revolving Fund Provisions of the Bipartisan Infrastructure Law (March 8, 2022).

With subcontractor DeLuca Advisory Services, we will also provide periodic reviews of loan-funded projects, at an interval to be agreed upon with NJDEP, to ensure their implementation schedules are maintained in line with funding deadlines. Should we discover weaknesses, gaps, or errors, we will develop recommendations and strategies to ensure compliance and the prevention of associated risks or recurrence of the same issues in the future.

## 2. Drinking Water State Revolving Fund (DWSRF) Projects

Through the Drinking Water State Revolving Fund (DWSRF) program, projects can receive low-interest loans to offset the costs associated with climate change and enhance resilience for the future. Eligibility is also open to projects that provide treatment to comply with Maximum Contaminant Level (MCL) groups, including per- and poly-fluoroalkyl substances (PFAs), and include the construction of other treatment processes to comply with existing MCLs for contaminants such as radiological substances or arsenic, as they pose a serious potential threat to public health. The program's short-term goals are:

- To provide funding for needed, construction-ready drinking water capital improvement projects.
- To incorporate resilience using the best available climate information, projections, and

standards to evaluate project feasibility.

- To provide financial incentives and technical assistance to disadvantaged communities to deliver 40% of overall relevant Federal investments to those communities.

Approximately \$45 million in ARPA funds and \$96.8 million from the Bipartisan Infrastructure Law of 2021, also known as the Infrastructure Investment and Jobs Act (IIJA), will be used for this program. Under the DWSRF program, projects are eligible for principal forgiveness loans for up to 80% of allowable costs and low-interest financing with a blended interest rate of 50% of I-Bank AAA market interest rate for the remainder of allowable project costs. Principal forgiveness loans will be allocated based on readiness to proceed and capped at 80% of allowable project costs, up to \$20 million per applicant.

As with the CWSRF projects, DWSRF project funding is based on the Project Priority List in the Final Intended Use Plan. Projects were prioritized as follows:

1. Emergency projects, as they are a public health hazard.
2. Surface water treatment rule violations, including uncovered finished water reservoirs.
3. Maximum Contaminant Level and Lead Action Level exceedances.
4. Lead service line replacements in communities with a median household income (MHI) less than the MHI for the state in systems without a Lead Action Level exceedance.
5. Unregulated contaminants (contaminants of emerging concerns).
6. Small systems serving less than 10,000 persons, up to 15% of DWSRF funds.
7. Corrosion and lead service line replacement in communities serving populations of less than 1,000 that have an MHI less than the state MHI.
8. Projects that have secured federal or non-profit grants to be leveraged with State Revolving Fund funding.
9. Other projects currently on the comprehensive list.

As we will do for CWSRF projects, we will review loan documents and supporting documentation using Generally Accepted Accounting Principles (GAAP), Generally Accepted Government Auditing Standards (GAGAS), Yellow Book, and government cost allowability regulations/statutes to determine compliance with applicable federal rules, laws, and regulations.

Teaming with water infrastructure experts from DeLuca Advisory Services, we will also provide periodic progress reviews of loan-funded projects to ensure their implementation is proceeding in line with the funding deadlines. If we discover weaknesses, gaps, or errors, we will develop recommendations and strategies to ensure compliance and on-time completion and prevent the risks of recurrence or non-compliance moving forward.

## IV. REPORTING

### A. Quarterly Integrity Monitoring Reports

As we do for our existing engagements in New Jersey under Contract G4018, we will provide draft Quarterly Integrity Monitoring reports to NJDEP on the last business day of every calendar quarter.



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

## **B. Additional Reports**

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

## **C. Monthly Invoice Reports**

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

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

## **D. Project Completion Report**

At the completion of the Engagement, we will submit a Project Completion Report, including at a minimum, the scope of Engagement and methodology, documentation of work performed, summary of findings, and recommendations to mitigate the risk of fraud, waste, and abuse in the Program or future Programs. We will report any issues of fraud, waste, abuse, and misuse of COVID-19 Recovery Funds immediately to the DRO, 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.

## **V. STAFFING**

Resumes for key members of the Vander Weele Group-DeLuca Advisory Services team are presented on the following pages.

## MARIBETH VANDER WEELE

### President of the Vander Weele Group<sup>LLC</sup>

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

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

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

**SECTOR EXPERIENCE:** EDUCATION | HUMAN AND SOCIAL SERVICES | CONSTRUCTION AND REAL ESTATE | FINANCIAL SERVICES | INSURANCE | CRIMINAL JUSTICE | GAMING AND HOSPITALITY | TRANSPORTATION | LABOR AND ECONOMIC DEVELOPMENT

## EXPERIENCE

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

2003 – Present

#### President

Founded, grew, and evolved the firm to provide critical grants management and monitoring services to diverse public sector clients facing unprecedented challenges. Built a 30+-member team with government program experience and the full range of grants management expertise.

- Spearheaded development of the firm's processes, procedures, and systems, including proprietary grants monitoring software, to ensure efficient project management and consistently exceptional client service across all engagements.
- Cultivated team capabilities to deliver timely, structured, and high-quality project results, including accurate data analysis, detailed research, careful reviews, and meticulously documented conclusions.
- Won highly competitive multi-year projects and renewals, forged trusted client relationships, and established foothold across diverse agencies in 3 states; more than quadrupled annual revenues since 2018.
- Earned place on General Services Administration schedule (pre-qualified by the Federal government) and as one of 8 prequalified firms in a Blanket Purchase Agreement (BPA) for the State of New Jersey.
- Contributed to myriad client results, including up to hundreds of millions of dollars in savings, resolution of audit findings, and effective implementation of large-scale critical programs.

- Designed and executed Safe Schools programs for the Bureau of Indian Education, ensuring program effectiveness and fiscal compliance across 183 schools receiving Federal funds (in 23 states); programs were recognized as a model for the nation by the U.S. Department of Education.
- Oversaw the creation of an extensive internal library of resources and articles on grants management, laying the groundwork for a planned training academy with courses on compliance, grants monitoring, project management, uniform guidance, state and Federal legislation, and more.

## CHICAGO PUBLIC SCHOOLS

1995 – 2002

### Inspector General (1998 – 2002)

Led staff of 50 to investigate thousands of waste, fraud, and misconduct complaints within the nation's 3<sup>rd</sup> largest school system.

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

### Chief of Investigations (1995 – 1998)

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

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

## ADDITIONAL LEADERSHIP

- Former Inspector General of Chicago's Public Building Commission, Member of the Cook County Board of Ethics, Commissioner of the Illinois Gaming Board, Commissioner of the University of Illinois' Admissions Review Commission, and President of the Illinois Association of Inspectors General.
- Author of two acclaimed books: *Reclaiming Our Schools, the Struggle for Chicago School Reform* (1995) and *The Joy of Job, An Investigator's Perspective on the Most Righteous Man on Earth* (2018).
- Frequent public speaker in state, national, and international forums, including the World Bank, the TIAA-CREF Annual Fraud Conference, the Association of Inspectors General, the National Association of Local Government Auditors, and the Association of Fraud Examiners, among many others.
- Frequent trainer for agencies in multiple states on grants monitoring, program design, Uniform Guidance, regulatory requirements, data analytics, fraud prevention and detection, and grants management.

## EDUCATION, SELECTED PROFESSIONAL DEVELOPMENT, AND CERTIFICATIONS

**Wheaton College—Bachelor of Arts, Political Science**

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

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

**Certified Inspector General**

## KRISTEN MOKOFISI, PHD

### Director of Fiscal Oversight

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

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

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

**SELECT TECHNOLOGIES:** ORACLE SUITE | MS OFFICE SUITE | MS TEAMS | MS PROJECT | IWORK | BUSINESS PLUS | IVISIONS | SMARTSHEET | ZOOM | ADOBE SUITE

**SECTOR EXPERIENCE:** EDUCATION | HEALTHCARE | ENVIRONMENTAL PROTECTION | LABOR | PUBLIC SAFETY

## EXPERIENCE

### VANDER WEELE GROUP

*2021 – Present*

### Director of Fiscal Oversight

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

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

## NEVADA DEPARTMENT OF EDUCATION

2018 – 2021

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

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

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

## WASHOE COUNTY SCHOOL DISTRICT

2015 – 2018

## CHURCHILL COUNTY SCHOOL DISTRICT

2013 – 2015

### Art Department Head/Title I Teacher

Served as Department Lead and Social-Emotional Learning Implementation Specialist.

- Implemented specialized curricula to meet state and district education standards for Federally funded Title I schools.
- Taught 160+ students per semester, successfully managing classrooms and differentiating instruction to varied levels of cognitive development.
- Built vital and productive relationships with students and families.
- Trained teachers in supporting underserved students and formed vital Peer Learning Communities.

## RIVERVIEW CHRISTIAN ACADEMY

2009 – 2013

### Art Teacher / Social Intervention Program Specialist

Taught primary and secondary students, differentiating instruction to meet individual needs. Developed curriculum, lesson plans, and conflict resolution plans. Supported grants and contract management.

Prior experience in the healthcare sector, with a role that included assisting with grant research and writing, including responses to Requests for Proposals, to secure critical funding.

## EDUCATION, CERTIFICATIONS, AND SELECTED PROFESSIONAL DEVELOPMENT

### Grand Canyon University—Doctor of Philosophy, Psychology

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

**University of Nevada—Bachelor of Arts in Fine Arts**

Numerous professional teaching certifications

**Project Management Institute (PMI)—Introduction to Project Management (*in progress*)**

## **SOPHIA STAVERIS, CPA, CIA, CFE**

### **Senior Grants Accountant**

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

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

**SELECT TECHNOLOGIES:** EXCEL | WORD | POWERPOINT | PEOPLESOFT

**SECTOR EXPERIENCE:** EDUCATION | ENVIRONMENT | UTILITY | HOSPITALITY | MANUFACTURING

### **EXPERIENCE**

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

*2022 – Present*

#### **Senior Grants Accountant**

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

- Conducts detailed fiscal and operational reviews for Chicago Public Schools and Illinois State Board of Education contracts, focusing on allowable expenditures and on identifying opportunities for process improvement.
- Delivers timely and high-quality client-facing and internal materials on simultaneous projects.
- Conducts important peer reviews to ensure accurate and complete data gathering and reporting.
- Assisted with preparation of a detailed monitoring plan for the State of New Jersey's Department of Community Affairs.

**SUEZ NORTH AMERICA**

*2007 – 2022*

#### **Manager ERM and Corporate Compliance (2018 – 2022)**

Selected to help establish a new Enterprise Risk Management and Corporate Compliance department.

- Played a key role in building the company's ERM program to identify and avert risks and develop response strategies; performed risk analyses for senior leaders.
- Developed new compliance solutions and training, as well as new policies, including on charitable giving, lobbying, gifts, and conflicts of interest; administered the annual conflict of interest and gift reporting processes.
- Co-managed the company-wide training platform for ethics and compliance.
- Achieved 95% compliance with ethics training, gift reporting, and conflict of interest reporting.



- Performed reviews of compliance with Company policies and reported results to the Ethics Committee.
- Assisted in the performance of ethics investigations.
- Co-developed and promoted Ethics and Compliance Program, including frequent communications, Ethics and Compliance Day, new Compliance Champion awards, and Ethics promotional items.

### **Manager of Internal Audit (2010 – 2018)**

#### **Senior Auditor (2007 – 2010)**

Played a key role in developing and formalizing strong financial auditing for the company.

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

### **LOEWS CORPORATION**

1995 – 2007

#### **Internal Audit Supervisor**

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

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

#### **Prior:**

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

**INTERNAL REVENUE SERVICE**, Internal Revenue Agent

### **EDUCATION AND CERTIFICATIONS**

**Pace University, Lubin Graduate School of Business**—Master of Business Administration (MBA), Accounting

**Marymount College**—Bachelor of Science (BS), Math and Business, *summa cum laude*  
Certified Public Accountant (CPA) in New York State  
Certified Internal Auditor (CIA)  
Certified Fraud Examiner (CFE)

## **RICHARD PALMER, CPA**

### **Senior Grants Accountant**

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

**KEY EXPERTISE:** AUDITING (INCLUDING SINGLE AUDIT, FINANCIAL STATEMENT AUDIT, AND INTERNAL CONTROLS TESTING) | GRANTS MONITORING | ACCOUNTING | GAAP | COMPLIANCE | RISK ASSESSMENT | PROJECT PLANNING AND MANAGEMENT | DOCUMENTATION | WRITING & REPORTING | COMMUNICATION | STAFF OVERSIGHT

**SELECT TECHNOLOGIES:** ADVANCED EXCEL | AUDIT SOFTWARE (ENGAGEMENT, AURA) | TAX SOFTWARE

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

## **EXPERIENCE**

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

#### **Senior Grants Accountant**

*2022 – Present*

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

- Currently leads engagement for the New Jersey Department of Education (NJ DOE) to monitor funds under the Additional or Compensatory Special Education and Related Services to Students with Disabilities (ACSERS) project. Funds were awarded under the American Rescue Plan Act (ARPA) State Fiscal Recovery Fund (SFRF). Engagement includes Program and Performance Monitoring, Financial Monitoring and Grant Management, and Anti-Fraud Monitoring for COVID-19 Recovery funds and programs specific to ACSERS. Managed the development of the Risk Assessments for NJ DOE and individual school districts, assigned staff to monitor districts and reviewed their work, led discussions between Vander Wee Group team and NJ DOE staff, coordinated report distribution, and collaborated with NJ DOE staff regarding questions and necessary clarifications.
- Conducts detailed fiscal reviews and monitoring on large Chicago Public Schools and the Illinois State Board of Education contract (9 districts across the state), focusing on allowable compensation and non-compensation expenditures.
- Delivers timely and high-quality client-facing and internal materials on simultaneous projects.
- Provides key project support, including project planning and management, testing planning, and communication/coordination with clients.

### **MARCUM, LLP**

#### **Senior Auditor (Assurance)**

*2018 – 2022*

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

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

**MARC S PELLETIER, CPA**  
**Tax Accountant**

2016 – 2017

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

**PwC, LLP**

2014 – 2016

**Experienced Audit Associate (Assurance) – Contractor**

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

**COHNREZNICK, LLP**

2012 – 2014

**Audit Senior (Assurance)**

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

**DELOITTE LLP**

2010 – 2012

**Audit Senior Assistant (Assurance)**

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

**AETNA INSURANCE, INC.**

2004 – 2009

**Audit and Control Analyst (HR Service Delivery, 2005 – 2009)**

**Financial Reporting Analyst (Financial Accounting and Reporting, 2004 – 2005)**

Assisted in creating and implementing internal controls to ensure the data integrity of Aetna's payroll system, PeopleSoft, and its sub-systems, and assisted in preparing and implementing audit plans for payroll services, with a focus on high-risk areas.

Provided information and assistance to facilitate the completion of annual financial statement audits/quarterly reviews to ensure compliance with Sarbanes-Oxley (SOX) requirements.

Completed timely and accurate monthly/quarterly reinsurance audits, which involved assessing the risk associated with the reinsurance segment.

Handled elements of the monthly financial close process, including preparing account analyses to identify unusual results, trends, and issues.

## **EDUCATION, CERTIFICATION, AND PROFESSIONAL AFFILIATION**

**University of Hartford, Barney School of Business**—Master of Science in Accounting & Taxation

Beta Alpha Psi Honor Society

**Eastern Connecticut State University**—Bachelor of Science in Accounting

INROADS Leadership Alumni

Certified Public Accountant (CPA)

National Association of Black Accountants (NABA) – Past VP & Secretary, Greater Hartford Chapter

## ARTECIA FOSTER

### Fiscal Monitor

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

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

**SELECT TECHNOLOGIES:** MICROSOFT OFFICE SUITE (WORD, EXCEL, POWERPOINT, OUTLOOK, TEAMS) | QUICKBOOKS | ADOBE ACROBAT | ZOOM | ADP PAYROLL SOFTWARE

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

## EXPERIENCE

### VANDER WEELE GROUP Fiscal Monitor (2018 – Present)

*2015 – Present*

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

- Performs detailed fiscal reviews and monitoring of large Chicago Public Schools (CPS) contract and separate IL State Board of Education contract for 9 additional districts across the state; conducts a combination of site visits and desk reviews to assess all data and documents.
- Proactively provides technical assistance to schools, helping them continuously improve and streamline their documentation, coding, and processes, and adhere to best practices.
- Assists in conducting risk assessments for CPS to determine monitoring priorities.
- During leadership transition, effectively managed/completed projects for the Illinois Racing Board (IRB).
- Reviewed IRB grantee's financial and performance reports, general ledgers, and support documentation; tested expenditures to verify allowability; analyzed spending and recommended budget amendments to offset future deficits; provided guidance on grant spending and management.
- Executes monitoring reviews for New Jersey state agencies receiving CARES Act funding; tests applications, support documents, and other data to ensure compliance with laws and guidelines.

- Researches and conducts site visits to verify all subcontractors for major Chicago O'Hare contract.
- Trains and supports new teammates to facilitate their successful onboarding and project impact.

### **Finance and Human Resources Associate (2015 – 2019)**

Hired to manage and improve key financial and human resources functions for the firm.

- Researched, discovered, and implemented enterprise finance software—Unanet—to streamline time and expense tracking; migrated key data from ADP; system is still in place, offering the firm a better way to record time and payments, as well as track and view finances in real-time.
- Oversaw the firm's finance policies, ensuring compliance with ever-changing city, county, state, and Federal mandates.
- Performed regular audits of financial records and examined/verified documents to ensure completeness and accuracy in accordance with accounting procedures.
- Monitored and completed WBENC, WBE, DBE, WOSB, and HUBZone certifications and licenses to ensure compliance with Federal and state laws and regulations.

### **CITY COLLEGES OF CHICAGO, DISTRICT OFFICE**

2015

#### **Assistant Accountant**

- Thoroughly evaluated accounts to ensure that balances corresponded with the general ledger, identifying any variances, and analyzing them to confirm their appropriateness.
- Prepared a schedule of daily cash reports for all 7 City Colleges and their business entities.
- Reviewed the organization's investments and adjusted market values and maturity dates.
- Created and posted journal entries using PeopleSoft.
- Assisted with the preparation of bank reconciliations.
- Handled asset disposition recording all asset costs and acquisition dates.
- 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

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

**Harold Washington College**—Associate of Arts, Accounting Major

## CASSY GOOD

### Fiscal Monitor/Research Associate

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

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

**SECTOR EXPERIENCE:** GOVERNMENT | EDUCATION

## EXPERIENCE

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

2023 – Present

#### Fiscal Monitor/ Research Associate

Cassy assists with fiscal reviews and other grant monitoring support on diverse projects. Her tasks include:

- Developing a Standard Operating Procedure for the New Jersey Department of Community Affairs' Quarterly Procurement Report.
- Developing blog articles addressing monitoring as a general topic and monitoring of grants associated with the Infrastructure Investment and Jobs Act.
- Performing site visits and desk reviews at selected Chicago Public Schools.
- Helping select subcontractors to be reviewed for the Chicago O'Hare International Airport project, for which the Vander Weele Group serves as a subcontractor monitoring minority- and women-owned businesses. Researching the selected subcontractor for licensure, potential liens, court documents, and online reviews. Performing the site visit and writing the complete report.
- Helping create grant agreements and Memoranda of Understanding for the New Jersey Department of Community Affairs to ascertain the consistency of information in three software platforms; developing monthly and quarterly reports; and uploading data to the U.S. Department of the Treasury reporting portal.
- Providing ongoing legislative research.
- Developing Compliance Matrices, including research to ensure proper citations of legal authorities.
- Developing a Business Enterprise Program policy for the Illinois Racing Board, including an official legislative summary, policy draft, goal waiver request form, call log, and other documents.

### ILLINOIS STATE BOARD OF EDUCATION

2022 - 2023

#### Fiscal Support Services

On behalf of the Illinois State Board of Education:

- Updated and maintained contract tracking and procurement systems.



- Negotiated, monitored, and created vendor contracts.
- Tracked receipt of post-performance reviews.
- On a monthly basis, reported Business Enterprise Program (BEP) spending, veteran's spending, and small business set-aside spending.
- Responded to Freedom of Information (FOIA) requests.
  - Assisted in the Education Purchasing Program.
  - Assisted with Expenditure Review scheduling and preparation.
  - Assisted in contract evaluator meetings.

### **ILLINOIS MUNICIPAL LEAGUE Legislative Liaison**

*2020-2021*

On behalf of the Illinois Municipal League (IML):

- Advocated on behalf of the 1,296 municipalities in the State of Illinois.
- Acted as a liaison between local officials, state legislators, and state agencies and worked closely with legislators during legislative negotiations.
- Researched over 8,000 legislative bills filed and actively tracked and took a position on 1,200 of those bills.
- Created and edited position papers, fact sheets, publications, proposed bill language, and official agency advocacy documents.
- Maintained the IML Legislative and Legal web pages.
- Attended legislative committee meetings.
- Hosted a variety of meetings including the IML Annual Conference, monthly IML Legislative Committee meetings, monthly IML Manager Committee meetings, and monthly state agency liaison meetings.
- Interpreted rules, regulations, laws, and policies.
- Created and filmed presentations.

### **ILLINOIS COMMUNITY COLLEGE BOARD Associate Director for Financial Compliance**

*2019 - 2020*

On behalf of the Illinois Community College Board (ICCB):

- Ensured compliance for approximately 250 grantees for the community college system within the State of Illinois.
- Coordinated and conducted site visits, desk audits, and risk-based fiscal monitoring of grant programs statewide.
- Developed, maintained, and updated monitoring instruments of state and Federal law.
- Analyzed and compiled data and findings into final reports in coordination with other ICCB divisions.
- Restructured the monitoring process.
- Collected and inputted all community college annual budgets and audits.

- Assisted with the community college recognition process.
- Gained experience with and attended meetings on the Grant Accountability and Transparency Act (GATA).
- Acted as BEP Liaison between the BEP Council and the ICC Purchasing Consortium and all public community colleges in the State of Illinois.
- Ensured businesses/vendors owned by minorities, women, and persons with disabilities were represented in community college procurement.
- Recreated the BEP Compliance Plan structure to better fit community college accounting systems.
- Compiled the annual Spend Reports from each community college to be submitted to CMS at the end of the calendar year to ensure BEP requirements were met.
- Acted as 2020 CENSUS Liaison to all public community colleges and the Governor's office.

## EDUCATION

**Ashford University—Bachelor of Business Administration**

**University of Illinois—Master of Public Administration**

## BIANCA JOSEPH

### Vander Wee Group<sup>LLC</sup> Senior Fiscal Monitor

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

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

**SECTOR EXPERIENCE:** GOVERNMENT | COMMUNITY DEVELOPMENT | EMERGENCY RENTAL ASSISTANCE | TRANSPORTATION | INSURANCE | CRIMINAL JUSTICE | TRANSPORTATION | LABOR AND ECONOMIC DEVELOPMENT

## EXPERIENCE

### VANDER WEELE GROUP Senior Fiscal Monitor

2023

Bianca recently joined the Vander Wee Group as a Senior Fiscal Auditor. In her role, she serves on the fiscal monitoring team, reviewing complex client expenditures to ensure alignment with grant purposes and guidelines and to support effective grants management. Among her responsibilities, she:

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

### CITY OF NEW ORLEANS, OFFICE OF COMMUNITY DEVELOPMENT Transportation Operations Accountant

2009 – 2012

- Examined grantees' accounting practices related to the expenditure of agency grant funds and grantee matching funds.
- Served as point of contact for the creation of financial reporting, financial analysis, month-end closeouts, and internal controls for non-profit grantees that required technical support.
- Conducted variance analysis comparing actual and desired results to identify inefficiencies and areas for improvement for the grant budget.
- Created budgets, financial analyses, financial models, and financial reports for grants.
- Oversaw accuracy of cost-control statements, general ledgers, trial balances, reconciliations, cost allocations, invoices, budget, payroll, program income, ad-hoc, payroll, accounts

receivables and payables, journal entries, accruals and contracts for each project to prepare comprehensive reports for grantees.

- Managed and Conducted all Duplication of Benefits audits for the department totaling approximately \$1B annually.
- Ensured all terms and conditions of the grantee's contract were compliant, including documentation and deliverables provided by the sub-recipient.
- Conducted complex financial audits of sub-recipients to verify compliant transactions against GAAP, federal, state, and OMB regulations.
- Managed financial software system to access and manipulate suppliers' financial data.
- Completed comprehensive written audit reports that included findings, concerns, and comments for each assigned project.
- Schedule. and hosted entrance/exit evaluations with each grantee to disclose findings and provide recommendations.
- Reviewed capital projects related to debt limitations statutes, ordinances, and regulations.
- Provided financial technical assistance for projects, such as redevelopment, construction, transit, rental assistance, comprehensive planning, infrastructure, payroll, financial planning, and taxation projects
- Assisted grantees with business strategies, coding, balance sheets, income statements, processing invoices, purchase orders, payments, maintaining vendor records, tax filings, financial policies and procedures, and payment processing.
- Finalized closeouts for each project.
- Conducted merit reviews for grant applications for the Office of Community Development.
- Used a score sheet and followed prescribed steps to review applications.

### **Emergency Rental Assistance Program (ERAP) Grant Specialist**

*2012 – 2023*

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

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

### **RECOVERY SCHOOL DISTRICT**

*2012 – 2023*

### **Transportation Operations Accountant**

- Prepared reports of financial data including vendor billing, invoices, all grant-related extracurricular activities, and transportation accounts for government reimbursement.

- Performed month-end functions, such as completing monthly billing, sales tax reports, and bank reconciliations.
- Created and posted all necessary journal entries ensuring sufficient and accurate accounting records.
- Processed accounts payable, matched invoices to requisition/purchase order, and verified general ledger coding.
  - Prepared general ledger closing entries (monthly and annually), and prepared year-end accruals and monthly revenue reports.
- Executed accounting operations and prepared budgets and forecasts.
- Reviewed and reconciled invoice discrepancies.
  - Completed analytic projects, prepared reports, and performed financial analysis by completing related duties as assigned, including audit and cost reporting schedules.
- Assisted with supervising the Customer Service Team

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

## **EDUCATION, SELECTED PROFESSIONAL DEVELOPMENT, AND CERTIFICATIONS**

**University of New Orleans—Bachelor of Science, Accounting**

## Joseph A. DeLuca



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

### DeLuca Advisory Services, New York, NY

2018 - present

#### *Founding Principal and Project Executive*

- Lead a team of veteran experts in offering a full spectrum of investigative and advisory services to private- and public-sector clients.

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

2018 - present

#### *Chief Compliance Officer*

- Ensure workplace compliance and personnel assurances for large public-private partnership adheres to best practices for security, safety, and risk management.
- Lead efforts to efficiently and effectively promote safe and secure work environments, improve operational quality and integrity, and maintain protections for workers' privacy and employment rights for thousands of private- and public-sector clients.
- Served as an appointed member of the Transportation Security Administration's Surface Transportation Security Advisory Committee (STSAC).
- Served as Chair of the Insider Threat Committee for STSAC which covers insider threats to surface transportation operations focused on due diligence and systematic approaches to minimizing the risk of terrorist and other threats by criminal elements.

### K2 Intelligence, New York, NY

2012 - 2017

#### *Executive Vice President, Americas Operation*

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

### Thacher Associates, New York, NY

1996 - 2012

#### *President and Co-Founder*

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

**New York City School Construction Authority (NYCSCA), New York, NY**  
**Office of the Inspector General**

1990 – 1996

*Assistant Deputy Inspector General and Chief of Operations*

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

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

1980 – 1990

*Chief of Analysis and Investigator*

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

**New Jersey State Police, New York, NY**

1978 – 1980

*Chief Analyst*

- Participated in the pilot study of a New Jersey State Police Analysis Unit.
- Contributed to the Analysis Unit's expertise in designing and implementing intelligence analysis

components, which heavily influenced and was drawn upon by many premier law enforcement agencies such as the FBI, Scotland Yard, and the Canadian and Australian Police Departments.

**Education**

West Virginia University, Morgantown, WV	1976
Master of Public Administration	
Salem University, Salem, MA	1975
Bachelor of Arts, Criminal Justice, and Sociology	



## Steven A. Pasichow, CIG, CFE



Steven Pasichow is a Certified Inspector General and Certified Fraud Examiner with more than 45 years of investigative experience across a vast range of pressing issues such as corruption, fraud, conflicts of interest, cyber-crime, whistleblower retaliation, and police, employee, contractor, and vendor misconduct. A veteran of public institutions, he has overseen fraud prevention efforts and integrity monitorships on major construction projects and crisis response initiatives for The Port Authority of New York and New Jersey and the City of New York. Steve not only served as Inspector General for several City agencies, including the New York City Housing Authority but also supervised the Inspectors General of many more. Steve's excellence in leading large teams tasked with complex projects and delivering top-notch results has earned him widespread recognition and various awards for outstanding performance throughout his distinguished career.

### DeLuca Advisory Services, New York, NY

2020 - Present

#### *Executive Managing Director*

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

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

2004-2020

#### **Office of Inspector General**

##### *Acting Inspector General/Deputy Inspector General / Director of Investigations*

2014 – 2020

##### *Assistant Inspector General / Assistant Director for Investigations*

2004 – 2014

- Managed and directed the office responsible for investigating all fraud, corruption, waste, abuse, and other misconduct pertaining to all commissioners, officers, employees, and those doing business with the PANYNJ.
- Led all aspects of the Fraud Prevention Program for all large capital construction projects and crisis response initiatives, including oversight of the Integrity Monitors assigned to the World Trade Center Redevelopment Program, New Goethals Bridge, Bayonne Bridge Navigational Clearance Program, Lincoln Tunnel Access Program, LaGuardia Airport Central Terminal Building Redevelopment Program, Newark Airport Terminal One Redevelopment Program,

- and Hurricane Sandy Recovery Projects.
- Oversaw all private-sector corporate Integrity Monitors employed to monitor firms that experienced integrity-related issues (e.g., government investigations, Deferred Prosecution, or Non-Prosecution Agreements) as a condition of continuing to perform on existing Port Authority contracts, or awarded new contracts
- Managed additional prevention programs such as the Vendor Integrity Checks Program, Security Inspections / Penetration Testing Program, Integrity Awareness Program, and High-Level Employee and Applicant Background Investigations Program.
- Oversaw three police oversight units responsible for investigating misconduct by employees of the PANYNJ's Police Department.

**New York City Department of Investigation (DOI), New York, NY** 1992-2004

*Assistant Commissioner* Coordinated agency-wide investigations into corruption, criminal activity, and conflicts of interest, and collaborations with law enforcement agencies and prosecutorial offices

- Managed all aspects of the DOI's Integrity Monitoring Program, including selecting and supervising Integrity Monitors assigned to private construction contractors, the work plans and budgets for their engagements, and their performance of the engagement.
- Oversaw the Integrity Monitors assigned to the clean-up operation at Ground Zero following the September 11<sup>th</sup> terrorist attacks.
- Co-chaired the DOI's Training Program and Peace Officer Program.
- Chaired the DOI's Advisory Committee on Policy and Procedures, authoring and updating the agency's Investigative Policies and Procedures Manual.
- Oversaw the Inspectors General for the Department of Design and Construction, Department of Health, Department of Transportation, Office of the Chief Medical Examiner, and social services-related agencies.

*Inspector General, New York City Housing Authority (NYCHA)* 1995 – 2004

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

*Supervising Inspector General* 1990 – 1992

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

*Inspector General, Human Resources Administration* 1988 – 1990

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

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

(Now comprised of the Department of Citywide Administrative Services and the Department of Design & Construction)

### Office of Inspector General

<i>Inspector General</i>	1986 – 1988
<i>First Deputy Inspector General</i>	1984 – 1986
<i>Deputy Inspector General</i>	1981 – 1984
<i>Assistant Inspector General</i>	1979 – 1981
<i>Confidential Investigator</i>	1978 – 1979

- Led investigations into corruption, criminal activity, and conflicts of interest.
- Collaborated with law enforcement agencies and prosecutorial offices.

**Certified Fraud Examiner (CFE)** 2011

**Certified Inspector General (CIG)** 2000

**Farleigh Dickinson University, Teaneck, NJ** 2008  
Master of Public Administration

**John Jay College of Criminal Justice, New York, NY** 1978  
Bachelor of Science, Criminal Justice (Magna Cum Laude)

### New York City Department of Investigation Awards

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

### United States Department of Justice Award

Award for Public Service

### John Jay College of Criminal Justice Award

Distinguished Alumnus Award

### Association of Inspectors General

Board Member  
Former President of the New York / New Jersey Chapter  
Member of Standards, Conference, Strategic Planning, and Training Committees

### Association of Certified Fraud Examiners

## Kevin Mullins



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

### **DeLuca Advisory Services, New York, NY**

2021 - Present

#### *Managing Director/Head of Forensic Accounting*

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

### **K2 Integrity (formerly K2 Intelligence), New York, NY**

2010 – 2021

#### *Managing Director*

- Head of New York-based forensic accounting practice, leading a team of over 10 staff at varying levels.
- Supervise staff teams on a multitude of projects including but not limited to integrity monitorships of infrastructure projects of varying sizes, compliance reviews, grants management, financial systems migration, internal controls and procedural reviews, implementations of policies and procedures, and forensic investigations for a wide range of private and public clients.
- Work with client management and staff to develop or enhance accounting policies and procedures in line with both regulatory requirements and best practices and assist with implementation and testing of compliance with key procedures.
- Lead migration of accounting and vendor information from existing accounting software to new systems, overseeing the reconciliation of financial and vendor data.
- Lead investigations of suspect entities and individuals for legitimacy and fraud prevention.

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

2005 – 2010

#### *Senior Accountant & Auditor*

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

### **Benefits and Collective Bargaining Agreement Compliance**

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

### **Auditing**

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

### **Tax**

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

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### **Monmouth University, West Long Branch, NJ**

Master of Public Administration (Inspection & Oversight)  
BS, Accounting

2003

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

## Salvatore Ubaldini, CPA, CFE



Salvatore Ubaldini brings over 8 years of experience in public accounting, auditing, and forensic accounting – with a focus on financial and forensic investigations. He is a licensed Certified Public Accountant and a Certified Fraud Examiner. He is also a member of the American Institute of Certified Public Accountants and a member of the Association of Certified Fraud Examiners.

### **DeLuca Advisory Services, New York, NY**

#### **Senior Forensic Accountant**

2021

- Part of the firm's growing forensic accounting team focusing on forensic and data analysis of financial, organizational, and other related documents.
- Provides audit services as needed, including but not limited to conducting risk assessments, internal control reviews, and various regulatory compliance assessments.
- Prepares forensic accounting reports from findings as they pertain to regulatory compliance and professional standards; including but not limited to financial controls and recording processes within established timeframes and budgets.
- Also conducts ad-hoc projects as necessary, such as financial consulting services, interviewing subject-matter experts; establishes risk control matrices; identifies, enhances, and tests internal controls; and prepares audit and compliance-related reports.

### **K2 Integrity (formerly K2 Intelligence), New York, NY**

#### **Senior Forensic Accountant**

2020 – 2021

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

### **BNB Bank (Now Dime Community Bank), Hauppauge, NY**

#### **Senior Auditor**

2018 – 2020

- Test Internal Control System to ensure compliance with established Bank policies, procedures, and all applicable federal and state laws, to assist in the completion of Operational, Compliance, Financial, and Branch audits.



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

**Nassau County – Comptroller’s Office, Mineola, NY**

**Field Auditor II**

2016 – 2018

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

**Nawrocki Smith LLP, Mineola, NY**

**Internal Audit Associate**

2014 – 2016

- External Auditor (25%) – Assigned financial audits and non-profit tax returns; engaged with clients regarding testing process, samples, supporting documentation, follow-up, etc. Performed testing procedures to identify significant deficiencies and/or material weaknesses, and significant trends, as well as created reports.
- Some of such engagements included grant audits for various New York State Departments including, but not limited to; the Department of Mental Health, the Department of Health and Mental Hygiene, and the Department for the Aging. Depending on the nature of the particular grant, audits included a review of program expenses, program services, and any particular grant allowances.
- Internal Auditor (40%) – Completed unique audits, internal key control testing, bank reconciliations, and claims audit functions for Local Municipalities, School Districts, and Libraries throughout Long Island and the surrounding areas. Developed, reviewed, and managed comprehensive budgets used in connection to managing project workflows, giving executive leadership transparency into project economics.
- Litigation Analysis (20%) – Disseminated large amounts of qualitative and quantitative data, performed analytical procedures to identify significant trends, created reports, and articulated key results to upper management.
- Insurance & Fraud Analysis (15%) – Conducted various data trend analysis, researched applicable laws unique to state and local jurisdiction and conducted independent research

pertaining to clients' historical events. Consistently extracted, researched, organized, and analyzed data from client documentation, which were presented in final reports.

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**Hunter College, City University of New York (CUNY, New York, NY**

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

2015

**Molloy College, Rockville Centre, NY**

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

2013

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Certified Member of the American Institute of Certified Public Accountants (AICPA)

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



## Rudin Pistoli, Managing Consultant, CCA, CCP

Summary: Mr. Pistoli is a Civil Engineer with vast experience in managing, overseeing, and auditing multi-billion-dollar construction projects around the tri-state area. Responsibilities include managing teams for a variety of projects, including those that are government and privately funded. Mr. Pistoli has extensive involvement and knowledge in numerous commercial, residential, and transit projects, as well as projects relating to the scope of emergency, resiliency, and disaster recovery. Mr. Pistoli is also the President of Green Mechanical Corp an NYC-based mechanical contracting firm) and has extensive experience auditing mechanical / HVAC projects. Mr. Pistoli regularly attends networking events and presents at multiple construction auditing conferences.

### Certifications:

OSHA 30hr & SST	40hr HAZWOPER	MTA NYCTA Track Safety
SSPC C-3/C-5 Lead Supervisor	NYC DOB 4-hr Supported Scaffold	SWPPP Training
Certified Construction Auditor	Certified Cost Professional	

Technical Skills and Productivity Systems: Microsoft Office, Adobe Systems, Apple, OSX/IOS Procore, eBuilder

### Employment History:

**Elite Consulting Managers** New York, NY

12/2019 – Present

#### *Managing Director*

- Lead Elite's engineering, environmental, and safety Integrity Monitoring teams for LaGuardia Airport project; worked with teams of forensic accountants, investigators, and attorneys; Prepare Risk Assessments and Work Plans; Audit construction activities in the field.
- Lead Elite's engineering, environmental, and safety Integrity Monitoring team for PA OIG's Task Orders 13, 14, 16.
- Build and supervise a diverse team of analysts for NYCHA.
- Lead business development for the firm

**ECA Consulting, LLC** New York, NY

10/2018 – Present

#### *President*

ECA focuses on forensic audits for multi-billion-dollar projects nationwide. The team provides consulting services related to construction claims and litigations with focus on MEP (mechanical, electrical, plumbing) work for large commercial projects, both public and private. ECA has uncovered millions of dollars' worth of overcharges for HVAC and electrical scopes of work.

- Manage a team of forensic engineers and analysts.
- Perform remote and on-site audits/field verifications.
- Helped uncover millions of dollars' worth of overcharges for multiple private

- clients in Boston and NYC.
- Travel nationwide and modify audits to appropriate building codes.

**Green Mechanical Corp.** New York, NY

12/2019 – Present

*President*

- Green is a family-owned full full-service commercial and residential mechanical contractor that has experience with new and existing construction projects. Green's annual revenue ranges from \$5M to \$7M.

**COHNREZNICK LLP** New York, NY

5/2019 – 12/2019

*Senior Manager*

- Led the engineering, environmental, and safety Integrity Monitoring teams for LaGuardia Airport project; worked with teams of forensic accountants, investigator, and attorneys; Managed and mentored MWDBE subcontractors to perform Integrity Monitoring; Prepared Risk Assessments and Work Plans; Audited construction activities in the field; Business development for the NYC sector for Integrity Monitoring and Construction Claims.

**HKA GLOBAL** New York, NY

4/2015 – 5/2019

*Managing Consultant*

HKA Global unites the former Construction Claims and Consulting Group of Hill International. As Managing Consultant (internal transfer from Hill International), responsibilities included:

- Led and developed the Integrity Monitoring team for LaGuardia Airport project; worked with teams of forensic accountants, investigators, and attorneys; Prepared Risk Assessments and Work Plans; Audit construction activities in the field, with heavy involvement in mechanical / HVAC work (audited FSD installations and related components, audited inspectors involved in the project, compared all work to designs/specifications, etc.); Business development for the NYC sector for Integrity Monitoring and Construction Claims.

**HILL INTERNATIONAL, INC.** New York, NY

2/2015 – 4/2017

*Operations Manager*

Supervised all aspects of construction management for the NYCHRO Build it Back Program. Responsibilities included:

- Supervised and set up multiple teams for proper project management; Managed teams of construction managers/field inspectors, engineers, designers, estimators change order review teams, EH&S (Environmental Health & Safety) teams, sub-contractors, and other staff; Performed quality reviews of all field reports before client submission; Managed staffing changes, conduct interviews and perform employee performance evaluations; Generated analysis and reports to manage cost and schedule compliance.

- Drafted program policies and standard operating procedures (SOP's); Worked with teams to develop creative solutions for issues hindering construction production; Lead scope review meetings and negotiate construction costs with contractors; Performed change order reviews/Estimating, constructability reviews/onsite construction management, QA/QC of all construction work to ensure work would pass DOB required special inspections for all disciplines, including structural, MEP (mechanical, electrical, plumbing), etc.; Scheduled and monitor DOB special inspections with contractors; Drafted internal company policies for day to day operations; Set up new field office and manage budget; Reviewed and approved timesheets and general expenses before client submission.

**Thacher Associates, LLC, New York, NY**

2012 – 2015

*Forensics Engineer*

Projects included: World Trade Center Transportation Hub, Central Chiller Plant, The National September 11<sup>th</sup> Memorial and Museum, NYC Rapid Repairs Program, Brookfield Properties, Governor's Office of Storm Recovery, NYCHA, etc.)

- Performed forensic investigations in the construction field, Construction engineering, safety and environmental integrity monitoring; Change Order, Purchase Order and Work Order fraud detection; Verify that construction activities comply with project specification and meet contractual requirements; Field verify costs associated with general conditions and time and material work; Analyze project submittals for compliance with Sustainable Design Guidelines (SDG) and LEED certification, contractor QA/QC plans and ensure plans meet owner's requirements and all testing and inspections performed as part of the QA/QC process to ensure integrity of the data and that the tests/inspections are performed as required by approved QA/QC plans and project specifications; Monitor the use of independent testing labs by reviewing and verifying applicable lab certifications as well as verifying the integrity of lab results and field tests; Attend and monitor project progress meetings, safety meetings, procurement and negotiation meetings, as well other related high level meetings; Analyze and monitor contaminated soil excavation, transportation and disposal, including monitoring oversight provided by CM firms and third party testing and sampling firms; Monitor concrete cylinder tests performed on site to ensure that proper procedures are followed as per project specifications – analyze lab and testing data to verify integrity of results; New proposals, work plans and risk assessments for multi-billion dollar projects, including for international projects; Train new Forensic Engineering staff.

**Core Environmental, Maspeth, NY**

2011 – 2012

*Civil Engineer - QA/QC Manager*

- Generated Phase I Environmental Site Assessments (ESA), Phase II (ESA), investigations and remediation of spills involving petroleum hydrocarbons and Record Search Reports; Remedial Investigation/Feasibility Study Work Plans ("RI/FS") for Brownsfield Sites; Analyzed and prepared multiple designs and solutions for remediation for both ex-situ and in-situ treatment; Prepared subcontracts and performed supervision of monitoring well drilling and installation; Updated Spill Prevention Control and Countermeasures (SPCC) Plans for 19 NYCDEP Water Pollution Control Plants and Pumping Stations; Managed group of 8-10 employees for the NYCT projects;

responsible for day-to-day operations which included scheduling, QA/QC, waste tracking, site inspections, and attending progress meetings with clients; Provided QA/QC supervision for employees monitoring the de-leading of structures for NYCT projects; responsibilities included ensuring proper construction/environmental permits were in place, proper safety procedures were in place and being enforced, proper waste management and supervision of disposal of any hazardous or contaminated material; Performed inspections and recommended solutions for Storm Water Pollution Prevention Plans (SWPPP) for construction sites and managed air monitoring and supervision of de-leading for numerous sites and clients including NYSDEC and NYCT.

(Other major clients included NYC Housing Authority and NYC Department of Parks and Recreation.)

**ALLIED NORTH AMERICA, New York, NY**

2007 – 2010

- Assigned to the Second Avenue Subway Project for the NYCT/MTA; Tracked the schedule and payroll expenses of the contractors for insurance purposes; Maintained and updated OCIP certificates for the contractors; Attended progress meetings and site visits.

**GRB ENVIRONMENTAL, New York, NY**

5/2008 – 9/2008

- Assisted Environmental Engineers in preparing reports regarding asbestos and lead paint.
- Conducted site surveys and evaluations (Gateway National Recreational Area Project)
- Prepared Excel spreadsheets with the data collected on-site, supported data with on-site pictures, CAD drafting.
- Performed CAD drafting for the High Line Project for monitoring wells and sampling.

**Domingo Gonzalez Associates, New York, NY**

5/2007 – 1/2008

- Part time: Assisted Architect Designers with all aspects of the designing process including Site Surveys, Quantity Estimates, and CAD Drafting

**Syska & Hennessy Group, New York, NY**

6/2005 – 9/2005

*Intern*

## Dominick J. Bruno



Dominick is a current audit professional with established supervisory experience in leading routine business audits and assisting in strengthening and establishing processes and procedures.

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### DeLuca Advisory Services, New York, NY

2022 - Present

#### Senior Forensic Auditor

- Perform in-depth risk assessments for private- and public-sector clients
- Lead audits, financial investigations, and economic analyses of accounting records
- Conduct compliance audits to assess internal controls and agreement with policies set both internally and by government regulators
- Manage reviews of key documents, contracts, and partnership agreements

### Port Authority of New York & New Jersey, Jersey City, NJ

#### Senior Audit Supervisor

2015 - 2022

- Conducted audits of cost-plus billings, change orders, invoices, and payment applications from contractors performing construction at various facilities
- Partnered with internal stakeholders across the Port Authority to ensure effective execution of Internal and External Audit processes
- Manage the Port Authority's desk audit process and ensure all field offices are maintaining compliance with internal policies and procedures
- Independently manage the Port Authority's Contracts Audits Division's status report and KPIs to provide end-to-end reporting to senior management for a universe of an over \$30B capital plan resulting in over \$50M in yearly audits of cost-plus billings providing millions in cost savings to the Port Authority.
- Effectively implemented a system by utilizing Excel macro coding to electronically capture all work papers findings for ongoing contracts, significantly improving audit process efficiency and streamlining reporting
- Responsible for developing and training staff to better understand audit systems and policies
- Developed procedures for conducting and reporting on Port Authority site visits for both internal and external audits
- Project Managed successful site audits of Port Authority Bus Terminal and Newark International Airport by KPMG LLP
- Conducted comprehensive analysis of audit departments KPI's to ensure risks are adequately being mitigated
- Perform due diligence on Port Authority's Third-Party contractors and assess risk based on contractors' prior audit findings

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St. Peter's University, Jersey City, NJ

Bachelor of Science – Mathematics, Minors in Accounting & Business Management

## VI. PAST PERFORMANCE

### A. Vander Weele Group

The following section describes ongoing and previous work performed by the Vander Weele Group.

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

**Contact:** Mona Cartwright

**Phone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** The Vander Weele Group is engaged through December 2023 to assist the New Jersey Department of Community Affairs, Division of Disaster Recovery Management in managing \$6.2 billion of grant funds provided to 28 state agencies for 103 programs. Our team is documenting the Division's entire range of business processes, including developing Standard Operating Procedures and creating business process maps, for the grant review process for Coronavirus State and Local Fiscal Recovery Funds (SLFRF) and the Capital Projects Fund (CPF). From the beginning to end, we have supported the grants management process—from grant applications and developing Memoranda of Understanding with sub-recipients through final submissions of monthly Performance Reports and submission of the Quarterly Performance Report to the U.S. Department of the Treasury portal. Programs include broadband, state police, various children, family and social services, infrastructure, various housing support programs, K-12 and higher education, healthcare, labor, tourism, economic revitalization, and veteran services, among others

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

**Contact:** Mona Cartwright

**Phone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** In December 2021, the Vander Weele Group was engaged by the New Jersey Department of Labor and Workforce Development (NJDOLE) to support the implementation of risk assessments and policy creation to aid the NJDOLE through the 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 Weele Group, with subcontractor DeLuca Advisory Services, supported the implementation of risk assessments and a Fraud Prevention and Detection Policy to aid the monitoring of \$5.6 billion expended through the Pandemic Unemployment Assistance (PUA), \$9 billion expended through the Federal Pandemic Unemployment Compensation (FPUC), and \$3.8 billion expended through the Pandemic Emergency Unemployment Compensation (PEUC).

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

**Contact:** Mona Cartwright

**Phone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** Following a Memorandum of Understanding (MOU) between the New Jersey Department of the Treasury and the New Jersey Division of Pensions and Benefits (NJDPB), the Vander Weele Group was engaged to provide a department-wide risk assessment, recommendations, and procedures to aid in the monitoring of \$146.2 million in increased claims to NJDPB resulting from the COVID-19 pandemic. The NJDPB, on behalf of the State Health Benefits Program and the School



Employees Health Benefits Plan, contracted with a third-party medical vendor, Horizon Blue Cross of New Jersey, to process and reconcile the claims with an independent vendor, Health Management Systems. The Vander Wee Group, with subcontractor DeLuca Advisory Services, supported the creation of a Report of Prioritized Recommendations, risk assessment of integrity oversight, and Sampling and Monitoring Procedures to support this MOU.

**Client:** State of New Jersey, Department of Environmental Protection

**Contact:** Mona Cartwright

**Phone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** In December 2021, the Vander Wee Group was engaged by the state of New Jersey to monitor funds allocated to the New Jersey Department of Environmental Protection (NJDEP) to be awarded during two rounds of sub-awards for \$11.2 million (Round 1) and \$9.4 million (Round 2) with the Atlantic States Marine Fisheries Commission (ASMFC). The Vander Wee Group, with subcontractor DeLuca Advisory Services, provided monitoring and created a risk assessment to support the monitoring of these funds.

In a 2023 notice to the DEP's Deputy Commissioner, the New Jersey Office of the State Comptroller--which had conducted its integrity investigation before engaging the Vander Wee Group--praised the team's report, which "reached substantially similar conclusions" as its own. Collectively, the Vander Wee Group and NJOSC identified the following key findings:

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

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

**Client:** State of New Jersey, Department of Education

**Contact:** Mona Cartwright

**Phone:** [REDACTED]

**Email:** [REDACTED]

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

**Client:** State of New Jersey, Redevelopment Authority

**Contact:** Mona Cartwright

**Phone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** The Vander Wee Group was engaged by the New Jersey Redevelopment Authority (NJRA) to aid the monitoring of \$25.5 million Coronavirus Relief Funds (CRF) 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.

**Client:** State of New Jersey, Board of Public Utilities

**Contact:** Mona Cartwright

**Phone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** The Vander Wee Group is aiding the New Jersey Board of Public Utilities (NJ BPU) in the monitoring of \$180 million in grants to improve air quality and energy performance in schools and small businesses. Specifically, the COVID-19 pandemic brought to light the need for improvements in plumbing and heating, ventilation, and air-conditioning systems in schools. The Vander Wee Group is performing a comparative risk assessment to help determine which grantees should be monitored. The programs are funded through the ARPA State and Local Fiscal Recovery Fund (SLFRF).

**Client:** North Dakota Department of Public Instruction

**Contact:** Rebecca Pollert

**Telephone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** For this engagement, the Vander Wee Group is creating and supporting the implementation of a large-scale comprehensive monitoring plan to be utilized for over 30 Federal and state discretionary, formulary, and entitlement grants across the North Dakota Department of Public Instruction. This includes the development of a risk assessment process, templates for grantee communications, fiscal and programmatic monitoring tools, as well as quality control processes.

**Client:** Public Building Commission of Chicago

**Contact:** Admiral Samuel Sax

**Telephone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** The Vander Wee Group served as the outsourced Inspector General of the Public Building Commission of Chicago (PBC), an agency that builds or renovates hundreds of schools, city colleges, libraries, parks, firehouses, police stations, and other facilities for the City of Chicago, Cook County, the Chicago Public Library, the Chicago Public Schools, the Chicago Park District and the City Colleges of Chicago. The Vander Wee Group investigated waste, fraud, and abuse and made recommendations for systemic change. Additionally, our team conducted forensic audits as necessary for investigations into potential fraud, waste, mismanagement, or misconduct.

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

As part of our work for the Public Building Commission, the Vander Wee Group authored a study on



detecting, investigating, and documenting small business fraud and evaluated dozens of small businesses for indications of pass-through fraud or non-compliance with the “commercially useful” function requirement. We interviewed complainants and targets, analyzed commercial agreements, analyzed and prepared as evidence thousands of financial records, reviewed electronic evidence, and memorialized formal investigation findings in extensive, thoroughly documented reports.

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

**Client:** Illinois State Board of Education, Division of Federal and State Monitoring

**Contact:** Kristopher R. Pickford, Director

**Phone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** This engagement began in May 2018 when the Illinois State Board of Education (ISBE) engaged the Vander Wee Group to create and execute a risk-based program to provide technical assistance and monitor the expenditure of Federal Grants distributed by ISBE to Chicago Public Schools (CPS) District 299. Our team reviews policies and procedures, district-wide documentation, and coding and categorization support that is provided to individual schools and Central Office units to ensure they comply with *Title 2 U.S. Code of Federal Regulations, § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“the Uniform Guidance”) and any other requirements of individual grant funds. If deficiencies are uncovered, we provide technical assistance and recommendations on how the problem can be remedied to avoid future findings. For individual schools, we review, for example, time and effort documentation, ensuring that staff employed under these grants are properly documented as working under the position for which they are paid. Similarly, when deficiencies are found, we assist staff in understanding how to comply with Federal, state, and district requirements to prevent a recurrence of the finding.

Additionally, from 2018 through 2022, CPS received \$3.6 billion in Federal grants under review. From FY18 to FY22, our team completed in-depth expenditure monitoring of \$620.3 million in grants expended at Chicago Public Schools for elementary, secondary, and early childhood education. In the first year, the team developed program infrastructure; reviewed grant distribution and management processes in three Central Office units; and, based on a large-scale comparative risk assessment, identified schools and Central Office units to be monitored. We are currently monitoring 40 district-operated schools and 11 charter schools funded through CPS. In fiscal year 2022, our team conducted 60 fiscal reviews of schools and two Central Offices. Our team created fiscal monitoring tools to gauge compliance with grant requirements, including but not limited to the Uniform Guidance, the *American Rescue Plan Act (ARPA)*, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*, the *Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act*, and multiple education-related statutes. Examples of testing include gauging the allowability of costs, adherence to budgets, appropriateness of parental involvement expenditures, timeliness of spending, coding of expenditures, and effectiveness of internal controls. We also conducted program existence testing, reconciliations of accounts, and district reporting requirements. In 2020 and again in 2023, the State awarded our firm additional three-year contracts to monitor nine of the State’s other large districts in a manner similar to the CPS engagement.

**Illinois Racing Board**

**Contact:** Vitto Ezeji-Okoye

**Telephone:** [REDACTED]

**Email:** [REDACTED]

**Project Description:** Since 2018, the Vander Weele Group has supported the Illinois Racing Board Foundation (IRBF) to develop a grants monitoring and technical assistance program. The IRBF provides educational, occupational, and health-related services to the unique population of racetrack workers and their families. These workers typically live at the racetracks and migrate from one track to another during racing season. This project requires applying 30 ILCS 708 Grant Accountability and Transparency Act (GATA), the Uniform Guidance, and IRB rules, assisting in developing the Notice of Funding Opportunity and evaluating responses, creating a reimbursement template for grant recipients, creating quarterly and annual report templates, developing a grants monitoring program, and related tasks.

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

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

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

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

**Project Timeframe:** 2005 – 2016

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

**Project Description:** In September 2011, the Vander Weele Group was engaged by the Bureau of Indian Education (BIE) to monitor 183 schools in 22 states for compliance with the No Child Left Behind Act (NCLB) and the Individuals with Disabilities Education Act (IDEA). At the beginning of the engagement, we created a school self-assessment tool, a monitoring tool, a standardized report format, and other materials. We completed the first year's 38 compliance reviews in two months. During site visits, Monitors reviewed further documentation, interviewed administrators and business managers, observed classrooms for teacher-student engagement and environment, reviewed samplings of teacher files to verify teaching credentials, and led focus groups 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 each school visit, Monitors completed complex reports thoroughly detailing a school's compliance with NCLB and containing narratives explaining the school's strengths and weaknesses. This information ultimately influenced a school's ability to comply with the law. The reports detailed outcomes of classroom observations provided important insights on the causes of non-compliance and identified endemic problems at BIE schools, which helped the agency be a better partner to the schools under its jurisdiction.

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*"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**

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

- Developed training on the *Every Student Succeeds* Act of 2015, School Board Roles and Responsibilities, Board Oversight, Ethics, Using School Data, Facilities, Roberts' Rules of Order, Administrative Cost Grants, Emergency Planning, and more.
- Developed extensive training on conducting fiscal and educational reviews of schools.
- Designed monitoring tools and related materials for fiscal, Special Education, and other reviews.
- Developed policies and forms for security, substance abuse, suicide prevention, sexual harassment, search and seizure, drug and alcohol testing, anti-bullying, zero tolerance for weapons, and more.
- Organized a Safe Schools Symposium, featuring 29 speakers and drawing 288 attendees.
- Developed programs to address alcohol abuse and suicides among Native American youth. They included student-developed videos addressing this important topic.
- Developed Substance Abuse Prevention: Best Practices Resource Guide for Educators and a 112-page manual on Safe Schools Planning. We developed a Parents' Guide to Mental Health, Student Health Guidelines, sample Memoranda of Understanding, Student Codes of Conduct, job descriptions, and nearly 20 forms ranging from Lost or Stolen Equipment Reports to School Entrance Health Forms.

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

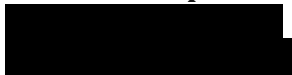
## B. DeLuca Advisory Services

Following are selected ongoing and previous engagements performed by the DeLuca Advisory Services team.

**Client: Port Authority of New York & New Jersey Office of Inspector General<sup>1</sup>**

**Joseph Piazza**

**Assistant Inspector General**



**Projects and Timeframes:**

**World Trade Center (WTC) Cleanup/Rebuilding (September 2001 – December 2018); Superstorm Sandy (October 2013 – December 2018).**

At a prior firm DeLuca Advisory Team members served as the Integrity Monitor for the PANYNJ's OIG on several federally funded, including FEMA and FTA, projects at the WTC site during the rebuilding of the site following the 9/11 terrorist attacks and in the aftermath of Superstorm Sandy, including the Hub and Memorial projects. These \$4.5 and nearly \$1 billion PANYNJ projects involved the construction of a major mass transit hub and related infrastructure and a major excavation and construction project. The monitoring teams' findings and recommendations resulted in improvements to project processes and integrity controls in the areas of procurement, subcontractor vetting, requisition reviews, environmental and safety compliance, prevailing wage compliance, and M/WBE program compliance on both projects.

At the WTC Transportation Hub, the monitoring team evolved and adapted its management approach to address the complexities it encountered on this project. Not unlike a hospital complex, the campus environment of the WTC created specialized integrity risks related to such issues as overlapping needs for the use of common space, overlapping work rules (and resulting feather-bedding abuses), and allocation of liabilities for change orders. By using a team-building, cooperative approach with operational personnel from the PA and the contractors, the monitors devised solutions to myriad problems that rationalized the competing demands in this environment in a manner that protected the integrity of the project, created financial savings and a rational work process, and avoided delay.

**The WTC Memorial and Museum (April 2009 – October 2013) and the WTC Central Chiller Plant (April 2009 – July 2012)**

The WTC Memorial and Museum project was a \$650 Million project that was running concurrently with the WTC Central Chiller Plant project, which was a \$250 Million project. On these engagements, our mission was to monitor the integrity of the Projects to prevent/ detect organized crime, labor racketeering, corruption, fraud, and failure to comply with regulatory and contractual requirements.

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<sup>1</sup> These projects were performed when Joseph DeLuca was the Chief Operating Officer of Thacher Associates and President of K2 Intelligence.

We designed and implemented a project integrity compliance program. We examined the Projects' construction and financial processes and performed forensic analyses of a sample of transactions. We also monitored environmental and safety issues and examined samples of relevant transactions. We performed these functions with a multi-disciplinary team consisting of investigators, auditors, engineers, environmental and safety specialists, and other specialists as determined by the need(s) of the engagements. During the engagements, we made numerous findings and recommendations in all areas of service resulting in improvements to project processes and integrity controls, as well as cost savings and loss prevention.

#### **WTC Central Chiller Plant (October 2008 – July 2012)**

This project involved the renovation of an existing river water pump station, the re-routing and reconstruction of interconnecting piping and electrical conduits, and the construction of a chiller plant with a capacity of more than 10,000 tons of refrigeration, to supply chilled water to cool the non-commercial and retail areas of the WTC site. We maintained a regular presence on-site, spot monitoring for compliance with appropriate prevailing wage, environmental and safety requirements, and intelligence gathering. We have spot-monitored requisitions, change orders, compliance with M/WBE requirements, procurements, engineering controls, safety, and environmental programs. Our findings and recommendations resulted in improvements to project processes and integrity controls, the development of evidence that certain firms may not be bona fide M/WBEs, and prosecution referrals in prevailing wage violations.

In addition to monitoring multiple projects at the WTC site, DeLuca Advisory Team members played a special role in monitoring the cleanup following Superstorm Sandy, which resulted in severe flooding throughout the site. As soon as access could be gained, the PAOIG called on the integrity monitors to oversee the clean-up and recovery of the WTC site. Monitoring tasks included a 24-hour site presence during the weeks immediately following the storm; documenting and recording damaged equipment and material that had been submerged or impacted by the flood water; performing headcounts of existing contractors and specialty contractors called upon to help in the clean-up; recommending controls to track labor, materials, and equipment used specifically for the clean-up; overseeing the transition from clean-up and recovery to remediation, restoration, and replacement.

**Client:** Baker Botts/Philadelphia School District  
**Steve Solow, Esq.**  
**Partner**

Phone: [REDACTED]

**Project Timeframe:** January 2022 – Present

**Project Description:** DeLuca Advisory was engaged by the School District of Philadelphia ("SDP") in January 2022 to oversee and execute a Corrective Action Plan addressing the challenges that its Office of Environmental Services (housed within Capital Construction) is facing in managing the Asbestos Hazard Emergency Response Act ("AHERA") program and other environmental facilities issues. Through this assignment, DeLuca Advisory works with operations, legal, communications, and capital construction units to assist in developing standard operating procedures, implementing internal controls, improving processes, designing requests for proposals, assisting with the identification, application, and implementation of grants, and assisting with staffing and organizational needs. In this role, we:



- Oversee the issuance and award of an RFQ for a third-party contractor to manage the AHERA inspection recordkeeping processes.
- Review existing standard operating procedures (“SOP”) and revising or developing needed sustainable SOPs for the management of aspects of Environmental Management, with a focus on asbestos management, in accordance with the specific rules and regulations that govern each specific program.
- For each SOP, develop and assess the process of communicating the status of work for all of the aforementioned environmental programs with the SDP’s community partners and employees.
- Identify resource needs including grant funding, and assist in application, implementation, and compliance, when awarded.
- Review the current and planned system of record keeping and develop an efficient way to manage stored environmental records at the central office and within every school building in accordance with law and to best use District resources in balance with other priorities.
- Review current practices and assist with the active awareness training program for building occupants who are not directly involved with the management of environmental programs.
- Review and evaluate existing prioritization of environmental work orders and measure the process against SDP equity and risk standards.

**Client: New Jersey Department of the Treasury**

**Project: Superstorm Sandy Recovery**

K2 Integrity/Thacher Associates was selected to provide integrity monitoring services for four engagements for the State of New Jersey: the City of Elizabeth's Veterans Memorial Waterfront Park, the City of Perth Amboy's Marina and Walkways, New Jersey Transit's Gladstone Project, and the New Jersey Department of Environmental Protection's Rebuild by Design Program. As the integrity monitor for the New Jersey Department of Environmental Protection's Rebuild by Design Program, which was building two major federally-funded infrastructure projects, one in the Meadowlands and one along the Hudson River, to improve economic and physical resilience in areas affected by Hurricane Sandy, we monitored the project and its expenditures and compliance with contract provisions.

**Client: New York City Department of Investigation<sup>2</sup>**

**Cynthia Irizarry, Senior Inspector General**

[REDACTED]  
Phone: [REDACTED]

**Project Timeframe: March 2007 – Mid 2016**

The New York City Department of Environmental Protection (“DEP”) was constructing a new water treatment facility and tunnel, costing more than \$3B. Pursuant to a Federal Consent Decree, an

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<sup>2</sup> This project was performed when Joseph DeLuca was the Chief Operating Officer of Thacher Associates and President of K2 Intelligence.

integrity monitor was required to oversee the construction of this project to prevent fraud and corruption and to ensure the contractors were adhering to contract provisions.

We maintained a daily site presence focusing on security, safety, prevailing wage, and fiscal control issues. We monitored requisitions, change orders, certified payrolls, and other fiscal processes and conducted background investigations of proposed subcontractors and selected vendors (including MBE/WBE firms). We monitored the performance of an entity created to assure employment opportunities for local residents. Problems resulted from the size and complexity of the project, necessitating scrutiny of a large number of entities. Monitoring tasks needed to be carefully prioritized. There was vocal community opposition to the location of this project. These issues were dealt with by coordinating closely with DEP personnel responsible for coordinating construction, DEP Police, and the project's private security firm.

One of our most important functions was to vet subcontractors for the bona fides of M/WBE status and other integrity issues. We performed this task by conducting preliminary background investigations of the entities. These were followed up in appropriate cases with site visits and interviews. These procedures resulted in the rejection by the DEP of several problematic entities, thus avoiding the expense and potentially damaging publicity.

We supported a robust prevailing wage compliance effort in partnership with DEP's in-house auditors. We implemented a process by which we make referrals to DEP's existing audit program to maximize the compliance result from our extensive site presence while minimizing our cost. This led to several recoveries and, more importantly, pro-active deterrence that minimized prevailing wage violations on the project.

We spot-checked fiscal controls and monitored vulnerabilities such as soil disposal, change orders, and construction deficiencies. Due to the knowledge and contacts we developed at the site, our client utilized our personnel to conduct investigations of alleged criminal activity that we identified at the site. These investigative steps included developing informants, conducting witness interviews, reviewing documents, and conducting surveillance.

**Client: New York Yankees<sup>3</sup>**

**Randy Levine, President NY Yankees**

Phone: [REDACTED]

**Project Timeframe:** March 2007 – February 2012

When the New York Yankees wanted to build a brand new \$1.5 billion home for the "Bronx Bombers," they turned to K2 Intelligence to guarantee the integrity of the project, thereby protecting the Yankees' reputation and their bottom line. Partly as a result of K2 Intelligence's involvement, the mega-construction project was completed in the scheduled five years. During the course of the engagement, K2 Intelligence saved the Yankees an estimated \$30 million, well in excess of K2 Intelligence's fee. More importantly, K2 Intelligence discovered that a major contractor on the project was cutting corners on cement testing procedures, to reap additional profits. At the Yankees' request, K2 Intelligence reported their findings to the Manhattan DA's Office, which successfully prosecuted those responsible.

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<sup>3</sup> This project was performed when Joseph DeLuca was the Chief Operating Officer of Thatcher Associates and President of K2 Intelligence.

**Client: New York State Metropolitan Transportation Authority<sup>4</sup>**  
**Lamond Kearsse, Chief Compliance Officer**

Phone: [REDACTED]

**Project Timeframe:** December 2005 – March 2017

**Projects:**

Fulton Street Transit Center and South Ferry Terminal Station: December 2005 – September 2009

South Ferry Subway Terminal Station: December 2005 – September 2009

East Side Access Project: October 2012 – March 2017

### **Fulton Street Transit Center and South Ferry Terminal Station Projects**

From approximately March 2006 to June 2009, Thacher Associates served as integrity compliance Projects. Thacher Associates' areas of responsibility included monitoring compliance by the MTA's several prime contractors and their numerous trade subcontractors with, among other things, labor requirements of their contracts. In connection therewith, Thacher Associates staff mailed labor survey letters to employees of the firms, conducted unannounced site visits, and performed head counts, and conducted analyses of project records (including prime contractor daily reports, Thacher's headcount reports, certified payroll reports) against the contractor's internal project records (including general ledgers, canceled payroll checks, and union remittance reports). During the more than three-year period, Thacher Associates identified labor violations ranging from minor underpayments to more serious underpayment schemes.

The total construction costs for these projects were approximately \$1.4 billion/\$540 million, respectively.

### **South Ferry Subway Terminal Station and Fulton Street Transit Center projects.**

We were selected by the MTA to serve as its integrity monitor at the South Ferry Terminal Station and Fulton Street Transit Center (respectively, \$400 million and \$750 million projects) from early 2006 to mid-2009. Part of the reason for our success is that we established excellent and trusting working relationships with the Office of Inspector General for the MTA (the "MTA/OIG"), the Compliance Department, the Office of Civil Rights, and the MTA Capital Construction Unit. We also developed relationships with many of the NYC contractors and Construction Managers who work for the MTA.

We created and received approval for a detailed integrity compliance program for that engagement, creating a blueprint for performing the three stated tasks that are the subject of this procurement. We created work plans that made it easy for the MTA to anticipate and manage our services. We created detailed desk and field activity methodologies that specifically delineated our services. We provided regular verbal and written reports, enabling the MTA to make timely use of our information.

We successfully implemented the integrity compliance program in the South Ferry Subway Terminal Station - Fulton Street Transit Center engagement. We provided a team of on-site and behind-the-scenes investigators, engineers, auditors, attorneys, and analysts to screen contractors (using, among other tools and techniques, our proprietary database of information regarding New York Metropolitan area contractors); ensure compliance by contractors with the obligation to pay the prevailing rate of

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<sup>4</sup> These projects were performed when Joseph DeLuca was the Chief Operating Officer of Thacher Associates and President of K2 Intelligence.



wages; and verify the bona fides and commercial function of Disadvantaged Business Enterprises (“DBE”s); and assisted the MTA in its efforts to ensure that payments to subcontractors were made on a timely basis.

We enjoyed many successes in this engagement. We established proof of many prevailing wage cases, several with significant underpayments. We established proof that some DBE companies were fraudulent fronts, performing no useful business function.

### **East Side Access Project**

Thacher Associates served as an Independent Compliance Monitor for the construction of the East Side Access Project (“ESA” or “Project”) through January 2017. The Project brought the Long Island Rail Road (“LIRR”) to Grand Central Terminal. This new access, on the lower level of the Grand Central Terminal, significantly improved the commuting time for thousands of passengers each day. The total project budget for ESA cost more than \$10 billion. A substantial portion of that funding for the Project was from the Federal Transit Administration (“FTA”). Thacher fostered a collective commitment to compliance, to deter and detect fraud, waste, and abuse and protect the reputation of the MTA. Thacher’s monitoring duties were similar in scope to those MTA projects referenced above.

### **Middlesex County, New Jersey**

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

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

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

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

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

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

- Providing advice on the interpretation of the U.S. Treasury Department's guidance on the American Rescue Plan (ARP) and its application to various programs, eligible uses of the ARPA funds, and other situations, as they may arise.
- Performing random audits of ARPA expenditures submitted to the County by sub-grantees and/or other third parties, or by the County to the U.S. Treasury, to provide additional validation and vetting for expenses and to ensure there is adequate justification and documentation to support the use of ARPA funds.
- Providing the County with any other assistance or services they request pertaining to the ARP.

## **VII. ADDITIONAL FEDERAL LAWS, REGULATIONS AND GUIDANCE**

In addition to ARPA, the following legal authorities are also applicable to part or all of the projects in question. We will include compliance with these laws, regulations, and guidance in our reviews.

Title VI of the Clean Water Act (CWA) 33 U.S.C. §1251 et seq. (1972)

Water Infrastructure Finance and Innovation Act of 2014 (WIFIA) 33 U.S.C. Ch. 52

Clean Water State Revolving Fund (CWSRF) Regulations 40 C.F.R. Part 35.31

Sewer Overflow and Stormwater Reuse Municipal Grants Program amending Section 221 of the CWA, 33 U.S.C. 1301 (2018)

U.S. Environmental Protection Agency Memorandum: Implementation of the Clean Water and Drinking Water State Revolving Fund Provisions of the Bipartisan Infrastructure Law (March 2022)

U.S. Environmental Protection Agency Memorandum: FY 2023 Procedures and Allotments for the Clean Water State Revolving Fund Provisions of the Bipartisan Infrastructure Law (February 2023)

Integrity Monitoring - Price Sheet

Vander Weele Group, LLC

Cell to be completed by Bidder

	Staffing Category	Hourly Billing Rate (\$)	Hours	Amount (\$)	Total Cost (\$)	Hourly Discounted Billing Rate (\$)	Amount (\$)	Total Cost (discounted) (\$)	
Risk Assessment (Includes Dept Review and Individual Project Reviews)	Partner/Principal/Director	\$ 250.00	9	\$2,250.00	\$62,456.60	\$237.50	\$2,137.50	\$59,761.15	
	Program Manager	\$ 241.91	135	\$32,657.85		\$229.81	\$31,024.35		
	Project Manager	\$ 170.01	0	\$0.00		\$170.00	\$0.00		
	Supervisory/Sr. Consultant	\$ 222.17	85	\$18,884.45		\$211.00	\$17,935.00		
	Consultant	\$ 135.00	0	\$0.00		\$135.00	\$0.00		
	Associate/Staff	\$ 130.00	0	\$0.00		\$130.00	\$0.00		
	Subject Matter Expert	\$ 192.54	45	\$8,664.30		\$192.54	\$8,664.30		
	Administrative Support	\$ 95.00	0	\$0.00		\$95.00	\$0.00		
			274						
Work Plan Development (Includes dev. of monitoring tools)	Partner/Principal/Director	\$250.00	0	\$0.00	\$15,793.41	\$237.50	\$0.00	\$15,194.91	
	Program Manager	\$241.91	31	\$7,499.21		\$229.81	\$7,124.11		
	Project Manager	\$170.01	0	\$0.00		\$170.00	\$0.00		
	Supervisory/Sr. Consultant	\$222.17	20	\$4,443.40		\$211.00	\$4,220.00		
	Consultant	\$135.00	0	\$0.00		\$135.00	\$0.00		
	Associate/Staff	\$130.00	0	\$0.00		\$130.00	\$0.00		
	Subject Matter Expert	\$192.54	20	\$3,850.80		\$192.54	\$3,850.80		
	Administrative Support	\$95.00	0	\$0.00		\$95.00	\$0.00		
			71						
On-going Monitoring	Partner/Principal/Director	\$250.00	0	\$0.00	\$452,331.12	\$237.50	\$0.00	\$436,376.51	
	Program Manager	\$241.91	291	\$70,395.81		\$229.81	\$66,874.71		
	Project Manager	\$170.01	130	\$22,101.30		\$170.00	\$22,100.00		
	Supervisory/Sr. Consultant	\$222.17	1113	\$247,275.21		\$211.00	\$234,843.00		
	Consultant	\$135.00	520.00	\$70,200.00		\$135.00	\$70,200.00		
	Associate/Staff	\$130.00	0	\$0.00		\$130.00	\$0.00		
	Subject Matter Expert	\$192.54	220	\$42,358.80		\$192.54	\$42,358.80		
	Administrative Support	\$95.00	0	\$0.00		\$95.00	\$0.00		
			2274						
Reports (includes internal and client meetings)	Partner/Principal/Director	\$250.00	32	\$8,000.00	\$173,806.07	\$237.50	\$7,600.00	\$169,024.22	
	Program Manager	\$241.91	242	\$58,542.22		\$229.81	\$55,614.02		
	Project Manager	\$170.01	155	\$26,351.55		\$170.00	\$26,350.00		
	Supervisory/Sr. Consultant	\$222.17	130	\$28,882.10		\$211.00	\$27,430.00		
	Consultant	\$135.00	200	\$27,000.00		\$135.00	\$27,000.00		
	Associate/Staff	\$130.00	0	\$0.00		\$130.00	\$0.00		
	Subject Matter Expert	\$192.54	130	\$25,030.20		\$192.54	\$25,030.20		
	Administrative Support	\$95.00	0	\$0.00		\$95.00	\$0.00		
			889						
	Allowance for Travel Expenses and Reimbursement if on-site monitoring required				\$10,000.00			\$10,000.00	
	Total Cost (non-discounted)				\$714,387.20				
	Total Cost (if discounted)								\$690,356.79

## G4018 Integrity Monitoring Engagements

Vendor Name: Vander Weele Group LLC

[illegible]