



## Case Study Shorts

### ***Public Sector Work***

- In a five-year program for the Bureau of Indian Education, the Vander Weele Group<sup>LLC</sup> provided compliance reviews and technical assistance to 183 schools and analyzed their compliance with provisions of the *No Child Left Behind Act of 2001*, *Individuals with Disabilities Education Act of 2004*, 2 CFR (Code of Federal Regulations) Part 200, et. al - *Omni Circular Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and multiple other laws, regulations, and financial management standards. VWG managed logistics and developed detailed monitoring work plans, training, and manuals for conducting fiscal and programmatic reviews. The project included an analysis of the 391-page *Every Student Succeeds Act of 2015* as compared to its predecessor, *No Child Left Behind of 2001*, and development of 12 modules of training for school boards. Training included modules on Administrative Cost Grants, Legal Authorities and other topics.
- In April, 2015, the Vander Weele Group<sup>LLC</sup> assumed responsibility for monitoring the State of Illinois' Early Intervention program, which serves approximately 20,000 children younger than the age of 3 with disabilities. The Early Intervention services system includes approximately 4,500 EI providers and 25 Child and Family Connections offices. The engagement was renewed in 2018.
- In 2018, Vander Weele Group<sup>LLC</sup> was engaged by the Illinois State Board of Education to monitor grant expenditures for the nation's third largest school system.
- Vander Weele Group<sup>LLC</sup> served as the outside Inspector General for the Public Building Commission of Chicago, an agency that manages hundreds of millions of dollars of construction on behalf of Chicago city and county agencies.
- Vander Weele Group<sup>LLC</sup> designed and implemented 20 site visits to Bureau of Indian Education schools to gather ground-level information concerning safety/security, substance abuse prevention, and incident-reporting practices and issues. Vander Weele Group<sup>LLC</sup> designed extensive protocols that included hundreds of questions.
- In 2009 and 2010, Vander Weele Group<sup>LLC</sup> performed the first-ever extensive analysis of the Native American Student Information System (NASIS) of the Bureau of Indian Education. Vander Weele Group<sup>LLC</sup> analyzed 230,000 school safety and misconduct incident reports from 184 BIE schools. It coded data by category and cleansed aberrant reports before providing the BIE with a high-level overview of crucial information. Vander Weele Group<sup>LLC</sup> identified factors affecting performance and areas requiring improvement in BIE's incident reporting system and provided specific recommendations for change.

- On behalf of the Bureau of Indian Education, Vander Weele Group<sup>LLC</sup> performed extensive research into best practices in safety/security approaches and substance abuse prevention. The goal was to ensure that safety and security programming is comprehensive and aligned with federal, state laws, regulations, and other requirements.
  - Also on behalf of the Bureau of Indian Education, Vander Weele Group reviewed school policies and procedures, developed legal guidance on investigations and policy amendments, developed and provided legal review for school codes of conducts and related materials, developed Safe Schools Manuals, memoranda of agreements, school forms, and provided training and other projects for 184 Native American Schools. More specifically, our firm provided a Resource Guide for educators; a Parents' Guide to Mental Health; a Safe Schools evaluation tool; an Emergency Planning Template; student health guidelines; sample memoranda of understanding with police, hospitals, fire departments, emergency medical personnel, and alternative sites; security personnel job descriptions; policies on drug and alcohol testing, search and seizure, harassment, substance abuse, student health, bullying and related topics; 17 forms related to safety and security, and student codes of conduct.
  - Founder Maribeth Vander Weele was retained as a subject matter expert to develop algorithms to detect fraud in the procurement system of the Government of Indonesia.
  - Vander Weele Group<sup>LLC</sup> analyzed \$7 billion of payroll expenditures for approximately 50,000 employees and identified 24 employees not associated with any address, dozens of employees being paid for more than 250 hours a week, more than 200 employees associated with addresses hundreds of miles from their work sites, and multiple other "red flags" that merited investigation.
  - Vander Weele Group<sup>LLC</sup> conducted investigative intelligence on a list of small businesses and identified indicators of fraud in dozens of small business certifications. For example, one small business was described online as a division of another company that received nearly \$78.2 million in U.S. defense contracts from 2000 to 2009. Another company was listed as woman-owned, but its address was that of the headquarters of a \$114 million company. The small business owner shared a last name with that of an executive at the larger company, which reported the smaller entity as a "sister company."
- 1.
- A federal agency was charged with locating individuals owed more than \$60 million in federal accounts. No Social Security numbers were available for 70 percent of the individuals and no dates of birth for 77 percent. Our team recategorized thousands of data points in legacy data, culled through death records, military records, genealogy records, online phone books, property records, handwritten U.S. Census records, and more to recreate each account holder's family tree, tracing through adopted names, maiden names, and married names. In the first two years, our team found more than 1,300 individuals associated with \$16.2 million of the accounts. The project included a customized database.
  - Vander Weele Group<sup>LLC</sup> trained investigators from Pakistan, Afghanistan, Egypt, South Africa, Haiti, and Central America on investigative report writing.

## ***Private Sector Work***

- A corporation saved \$5 million to \$7 million a year after Vander Weele Group<sup>LLC</sup> analyzed approximately \$40 million in credit card expenditures recorded on a PeopleSoft financial system and identified 145 suspect users, some of whom were criminally charged.
- A client processing millions of dollars of checks learned that nearly a half-million dollars were stolen. Using data analysis of phone records, Vander Weele Group<sup>LLC</sup> identified the culprit within days, worked with the client to obtain a written confession, and supported the efforts of the U.S. Postal Service and U.S. Attorney's Office in indicting the employee, who was part of a multi-million-dollar Nigerian bank fraud ring.
- On behalf of a Fortune 500 company, Vander Weele Group<sup>LLC</sup> performed more than 175 investigative projects, including a series of high-level financial investigations of allegations relevant to compliance with the Sarbanes-Oxley Act of 2001. Matters involved allegations of insider trading, kickbacks, *Foreign Corrupt Practices Act* violations, unauthorized diversion of scrap, conflicts of interests, procurement fraud, accounting fraud, self-dealing, and more.
- A company claimed its revenues grew from \$19.4 million to \$155 million in three years. Asked to research the company, Vander Weele Group<sup>LLC</sup> conducted investigative intelligence and found a revolving door of executives, unexecuted initiatives, disputes with customers, disputes with vendors, and nearly 80 civil actions—most of which were breach of contract—against the principals. Vander Weele Group<sup>LLC</sup> expressed skepticism that a company with such a rocky history and operational problems could have achieved its stated revenue growth. When the company was later shut down for fraud, its principals were accused—and subsequently convicted—in connection to a scheme to inflate revenues by \$250 million to obtain hundreds of millions of investment dollars. Its liabilities totaled \$800 million. Our client escaped the losses.
- A former employee of a manufacturer was rumored to be pitching the company's signature patented product to a national chain. Vander Weele Group<sup>LLC</sup> investigated and documented what amounted to a confession of the scheme online when the former employee advertised anonymously for new employees, stating she and a colleague started the company to "take advantage of opportunities unrealized by our former employer."
- As a subcontractor to a partner firm, Vander Weele Group<sup>LLC</sup> conducted assessments of seven American manufacturing plants in China, Malaysia, and Singapore to prevent product diversion to the black market. Vander Weele Group<sup>LLC</sup> designed a security audit program based on extensive security procedures provided by the manufacturer's largest customer; conducted audits of the seven plants, and co-authored recommendations for development of a security compliance program. The project included data analytics.
- Vander Weele Group<sup>LLC</sup> conducted investigations into complex inventory fraud schemes in American manufacturing plants in Shanghai, China, and in Guadalajara, Mexico. Vander

Weele Group<sup>LLC</sup> used data analysis to show disparities in Certificates of Authenticity (COAs) entering the manufacturing line compared with COAs attached to product coming out of the Mexican plant. After one investigation, six employees in the Mexican operation were dismissed.

- A customer of an art gallery stole more than \$100,000 of artwork. With only a name and no permanent address, Vander Weele Group<sup>LLC</sup> conducted investigative intelligence to locate her family in a country home fueled only by a wood burning stove.
- A client was working with an individual on a major sales initiative with a foreign government agency. After the relationship was launched, our client requested background information on the individual. Within two days, our team informed the client the individual had been convicted of a decades old military crime in which he disposed of bodies out of a helicopter during the regime of a notorious dictator. Our research showed that his company was also embroiled in allegations of steering bids, a factor critical in our client's consideration whether to continue the relationship.
- A client was about to invest \$150,000 into an entity that promised to raise tens of millions in capital. Our investigation detected numerous inconsistencies, noting that the entity incorporated with the stated purpose of providing education based on the teachings of a controversial overseas cult leader who claimed divine powers. In fact, the leader was accused of sexually molesting boys and his organization was accused of trading in kidney parts. Former followers launched a group to foster healing among ex-converts, which included alleged child sexual abuse victims who launched an online discussion group.
- Vander Weele Group<sup>LLC</sup> conducted investigative intelligence to locate a group of Gypsies who provided false identities as owners of a recycling operation that diverted product from a manufacturing plant. The product had improperly been deemed scrap.
- Vander Weele Group<sup>LLC</sup> saved a maintenance company \$1.6 million in union contributions by documenting errors in a union audit that claimed the company owed the money. We reconstructed data from hundreds of purchase orders to demonstrate the audit was faulty.
- Vander Weele Group<sup>LLC</sup> conducted a forensic audit of more than \$6 million in expenditures in connection to an investigation of allegations of fraud. Our team reconstructed and mapped financial data. We concluded that while numerous accounting errors occurred in an extremely complex accounting environment, no fraud occurred.
- Vander Weele Group<sup>LLC</sup> provided support to a \$2.5 billion insurance company by providing a forensic analysis of a fraudulent claim.
- The Vander Weele Group<sup>LLC</sup> was employed to identify trends in bribery and kickbacks in Mexican real estate transactions to inform decision-making of a publically owned Real Estate Investment Trust in its consideration of entering the Mexican marketplace. In a related project, the Vander Weele Group<sup>LLC</sup> identified major risks associated with a Mexican hotelier whose family business had been engaged in nefarious business dealings. Our work entailed primarily online research.