

**SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD NEW JERSEY
PUBLIC BOARD MEETING
June 11, 2026**

RESOLUTION 4984A

FOR ACTION

SUBJECT: ACCEPT CORRECTIVE ACTION PLAN FOR THE 2024-2025 AUDIT

BE IT RESOLVED that the South Orange Maplewood Board of Education has received the audit; reviewed the recommendations contained in the Management Report on Administrative Findings, Financial, Compliance and Performance Reporting Audit Report for the period July 1, 2024 through June 30, 2025 as prepared by PKF O'Connor Davies, LLP; and

NOW THEREFORE BE IT RESOLVED that the South Orange Maplewood Board of Education does hereby approve and authorize the Audit Recommendations and implementation of the Corrective Action Plan as detailed below and authorizes the Superintendent of Schools and the School Business Administrator to produce two (2) certified copies of said Corrective Action Plan to be filed with the County Superintendent of Schools and the State Department of Education.

ACFR/AMR Finding	Condition/Finding	Recommendation	Method of Implementation	Person Responsible for Implementation/ Title	Implementation Date
Finding 2025-001	During our audit of the student activity funds for the Maplewood Middle School, we noted that funds collected by school clubs and activities were not consistently deposited in a timely manner.	We recommend that the District strengthen its internal controls and procedures to ensure that all funds collected for activities of the Maplewood Middle School be deposited in a timely fashion.	Deposits will be made in a timely manner, proper documentation will be maintained, and bank reconciliations will be completed monthly	School Treasurer/ Assistant Business Administrator/ Business Administrator	6/30/2026
Finding 2025-002	Our review of the Student Activity Fund bank reconciliations identified that several outstanding checks and deposits in transit (DITs) have remained unreconciled for extended periods of time, in certain	We recommend the District perform a review of all outstanding reconciling items in excess of one year to determine if such items should be reissued or cancelled.	All outstanding checks/reconciling items will be reviewed in May of each year. Any adjustments that require board approval (cancelled checks) will be made prior to the end of the fiscal	School Treasurer/ Assistant Business Administrator/ Business Administrator	6/30/2026

	instances exceeding one year.		year and recorded prior to closing the books for the year.		
Finding 2025-003	The District did not meet the required 90% participation rate in the Special Education Medicaid Initiative (SEMI) for the fiscal year ended June 30, 2025, achieving a participation rate of approximately 30%. The New Jersey Department of Education mandates a 90% participation rate in SEMI to maximize Medicaid reimbursements for special education services. The District potentially forfeited Medicaid reimbursements, resulting in lost revenue that could support special education programs	We recommend the District implement a monitoring system to track provider compliance, enhance training on SEMI requirements, and develop corrective action plans to achieve the required participation rate.	The Special Services Department will develop processes and procedures to maximize the participation rate in the Special Education Medicaid Initiative.	Assistant Superintendent of Special Services	6/30/2026

SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD NEW JERSEY
PUBLIC BOARD MEETING
June 11, 2026

RESOLUTION 4984B

FOR ACTION

**SUBJECT: RESOLUTION REJECTING LOCAL BIDS AND AWARDING
CONTRACT FOR PARAPROFESSIONAL SERVICES THROUGH
COOPERATIVE PURCHASING**

WHEREAS, the South Orange-Maplewood Board of Education (“Board”) has a need to obtain paraprofessional staffing services for the District; and

WHEREAS, the Board previously authorized and conducted a local public procurement process for paraprofessional staffing services pursuant to the Public School Contracts Law, N.J.S.A. 18A:18A-1 et seq.; and

WHEREAS, after review of the bids received, the Board determined to reject all bids pursuant to N.J.S.A. 18A:18A-22, including but not limited to the grounds that the bids substantially exceeded the District’s cost estimates and/or appropriations for the services, and/or that rejection was otherwise in the best interests of the District consistent with the Public School Contracts Law; and

WHEREAS, the Board continues to require paraprofessional staffing services to meet the operational and student-support needs of the District; and

WHEREAS, the Public School Contracts Law authorizes boards of education to procure goods and services in accordance with applicable public bidding, cooperative purchasing, and joint purchasing requirements; and

WHEREAS, N.J.S.A. 18A:18A-11 authorizes boards of education to provide jointly, by agreement, for the provision and performance of goods and services for their respective districts; and

WHEREAS, the Cooperative Purchasing Rules, N.J.A.C. 5:34-7.1 et seq., authorize contracting units to participate in and purchase goods and services through a duly approved cooperative pricing system or joint purchasing system, subject to the terms and conditions of the cooperative award; and

WHEREAS, the Mercer County Special Services School District Consortium conducted a public procurement process for paraprofessional staffing services and awarded a contract to Delta-T Group North Jersey, Inc. and/or its applicable affiliate (“Delta-T”) for such services; and

WHEREAS, the Board is authorized to obtain paraprofessional staffing services through the Mercer County Special Services School District Consortium contract, subject to the pricing, terms, conditions, specifications, and contract documents applicable to that cooperative award; and

WHEREAS, the District’s administration has reviewed the need for paraprofessional staffing services and recommends award to Delta-T through the Mercer County Special Services School District Consortium contract; and

WHEREAS, the School Business Administrator/Board Secretary has determined that the procurement may be made through the cooperative contract in accordance with the Public School Contracts Law and applicable cooperative purchasing regulations; and

WHEREAS, the availability of funds for this contract shall be certified by the School Business Administrator/Board Secretary, subject to appropriation and the District's actual need for services;

NOW, THEREFORE, BE IT RESOLVED that the South Orange-Maplewood Board of Education hereby confirms and ratifies the rejection of all bids received through its local public procurement process for paraprofessional staffing services pursuant to N.J.S.A. 18A:18A-22; and

BE IT FURTHER RESOLVED that the Board hereby approves the award of a contract for paraprofessional staffing services to Delta-T through the Mercer County Special Services School District Consortium cooperative contract, in accordance with N.J.S.A. 18A:18A-11 and N.J.A.C. 5:34-7.1 et seq.; and

BE IT FURTHER RESOLVED that the contract shall be subject to the pricing, terms, conditions, specifications, and requirements of the Mercer County Special Services School District Consortium award and any District purchase orders or related contract documents issued in accordance therewith; and

BE IT FURTHER RESOLVED that the Board President, Superintendent, School Business Administrator/Board Secretary, and/or their designees are authorized to execute any documents and take any actions necessary to effectuate this resolution and obtain paraprofessional staffing services from Delta-T consistent with law and the cooperative contract award; and

BE IT FURTHER RESOLVED that all payments under this award shall be subject to certification of the availability of funds, properly executed purchase orders, satisfactory performance of services, and compliance with all applicable federal, State, and local procurement requirements.