

## **EXHIBIT 6**

### **FEDERAL CROSSCUTTING FINDINGS**

The following exhibit is a summary of federal crosscutting findings by subrecipient entity by type. A federal crosscutting finding is a non-monetary finding that is not specifically identified by CFDA number and may affect more than one federal program. The finding is reported in the independent auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133. This exhibit is a complement to Exhibit 4 as it categorizes the crosscutting findings. Findings are classified into one of the following categories:

- S Cash management/revenues (receivables, investments, etc.)
- S Expenditures (purchasing, payroll, indirect costs, etc.)
- S Fixed assets
- S General administration, adequacy/propriety of procedures
- S Segregation of duties

The resolution of crosscutting findings is the responsibility of the administering agency.

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 6**

**Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2004**

**CITIES**

CITY OF BARNESVILLE

Internal Control/Management Findings  
Segregation of Duties

CITY OF BATTLE LAKE

Internal Control/Management Findings  
Segregation of Duties

CITY OF BELLE PLAINE

Internal Control/Management Findings  
Segregation of Duties

CITY OF CHOKIO

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

CITY OF COLD SPRING

Internal Control/Management Findings  
Segregation of Duties

CITY OF DAWSON

Internal Control/Management Findings  
Segregation of Duties

CITY OF ELY

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

CITY OF FERTILE

Internal Control/Management Findings  
Segregation of Duties

CITY OF HERMAN

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

CITY OF HIBBING

Internal Control/Management Findings  
Segregation of Duties

CITY OF JORDAN

Internal Control/Management Findings  
Segregation of Duties

CITY OF LONSDALE

Internal Control/Management Findings  
Segregation of Duties

CITY OF MABEL

Internal Control/Management Findings  
Segregation of Duties

CITY OF MONTGOMERY

Internal Control/Management Findings  
Segregation of Duties

CITY OF MOUND

Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 6  
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2004**

**CITIES (continued)**

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings  
Segregation of Duties

CITY OF NERSTRAND

Internal Control/Management Findings  
Segregation of Duties

CITY OF NEW RICHLAND

Internal Control/Management Findings  
Segregation of Duties

CITY OF NORTHOME

Internal Control/Management Findings  
Segregation of Duties

CITY OF OSAKIS

Internal Control/Management Findings  
Segregation of Duties

CITY OF PARK RAPIDS

Internal Control/Management Findings  
Segregation of Duties

CITY OF SANBORN

Internal Control/Management Findings  
Segregation of Duties

CITY OF SHAKOPEE

Internal Control/Management Findings  
Segregation of Duties

CITY OF ST AUGUSTA

Internal Control/Management Findings  
Cash Management/Revenues  
Fixed Assets  
Segregation of Duties

CITY OF TWO HARBORS

Internal Control/Management Findings  
Segregation of Duties

CITY OF WAITE PARK

Internal Control/Management Findings  
Segregation of Duties

CITY OF WHEATON

Internal Control/Management Findings  
Segregation of Duties

**COUNTIES**

KOOCHICHING COUNTY

Internal Control/Management Findings  
Segregation of Duties

MAHNOMEN COUNTY

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

RENVILLE COUNTY

Internal Control/Management Findings  
Cash Management/Revenues

**State of Minnesota  
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**Exhibit 6  
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**Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2004**

**NONPROFIT AGENCIES**

ALLINA HEALTH SYSTEM

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings

Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings

Segregation of Duties

HUNGER SOLUTIONS MINNESOTA

Internal Control/Management Findings

Segregation of Duties

METRO AREA AGENCY ON AGING

Internal Control/Management Findings

Segregation of Duties

PLANNED PARENTHOOD OF MN & SD

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

TRI-COUNTY COMM ACTION PROGRAM

Internal Control/Management Findings

Segregation of Duties

**OTHER GOVERNMENTAL AGENCIES**

ST CLOUD METROPOLITAN TRANSIT COMM

Internal Control/Management Findings

Segregation of Duties

WILD RICE WATERSHED DISTRICT

Internal Control/Management Findings

Segregation of Duties

**REGIONAL DEVELOPMENT COMMISSIONS**

REGION 5 DEVELOP COMM

Internal Control/Management Findings

Segregation of Duties

**SCHOOLS AND RELATED AGENCIES**

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings

Segregation of Duties

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**Exhibit 6  
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**Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2004**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0014 FRIDLEY

Internal Control/Management Findings

Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings

Segregation of Duties

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

ISD 0162 BAGLEY

Internal Control/Management Findings

Segregation of Duties

ISD 0192 FARMINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0271 BLOOMINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0277 WESTONKA

Internal Control/Management Findings

Segregation of Duties

ISD 0309 PARK RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0317 DEER RIVER

Internal Control/Management Findings

Segregation of Duties

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings

Segregation of Duties

ISD 0487 UPSALA

Internal Control/Management Findings

Segregation of Duties

ISD 0508 ST PETER

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings

Segregation of Duties

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**Exhibit 6  
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2004**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0706 VIRGINIA

Internal Control/Management Findings  
Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings  
Segregation of Duties

ISD 0712 MOUNTAIN IRON-BUHL

Internal Control/Management Findings  
Segregation of Duties

ISD 0717 JORDAN

Internal Control/Management Findings  
Segregation of Duties

ISD 0832 MAHTOMEDI

Internal Control/Management Findings  
Segregation of Duties

ISD 0883 ROCKFORD

Internal Control/Management Findings  
Segregation of Duties

ISD 0912 MILACA

Internal Control/Management Findings  
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings  
Segregation of Duties

ISD 2144 CHISAGO LAKES

Internal Control/Management Findings  
Segregation of Duties

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings  
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings  
Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings  
Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings  
Segregation of Duties

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings  
Segregation of Duties

METRO TWIN CITIES AREA ESCU

Internal Control/Management Findings  
Segregation of Duties

MID STATE EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

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(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2004**

**SCHOOLS AND RELATED AGENCIES (continued)**

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings  
Segregation of Duties

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings  
Expenditures  
Segregation of Duties

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings  
Segregation of Duties

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings  
Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

**TRIBAL GOVERNMENTS**

LOWER SIOUX COMM COUNCIL

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

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