

## **EXHIBIT 5**

### **NONFEDERAL CROSSCUTTING FINDINGS**

The following exhibit is a summary of nonfederal crosscutting findings by subrecipient entity by type. A nonfederal crosscutting finding is a non-monetary finding that does not pertain to any federal programs. The finding is reported in the independent auditor's report on internal control over financial reporting based on an audit of financial statements performed in accordance with government auditing standards. 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, etc.)
- S Fixed assets
- S General administration, adequacy/propriety of procedures
- S Security for bank deposits
- S Segregation of duties
- S State and local compliance (claims and disbursements, contracting and bidding, deposits and investments, public indebtedness, conflicts of interest, other)

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

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Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2001**

**Exhibit 5**

**CITIES**

**CITY OF ADA**

Internal Control/Management Findings  
Fixed Assets  
General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties  
State and Local Compliance

**CITY OF ALBERT LEA**

Internal Control/Management Findings

**CITY OF ALEXANDRIA**

Internal Control/Management Findings

**CITY OF BEJOU**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF BEMIDJI**

Internal Control/Management Findings

**CITY OF BLOOMINGTON**

Internal Control/Management Findings

**CITY OF BOCK**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF BRAINERD**

Internal Control/Management Findings

**CITY OF BURNSVILLE**

Internal Control/Management Findings

**CITY OF CAMBRIDGE**

Internal Control/Management Findings  
Fixed Assets

**CITY OF CHISAGO CITY**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF COKATO**

Internal Control/Management Findings  
Fixed Assets

**CITY OF COLUMBIA HEIGHTS**

Internal Control/Management Findings  
State and Local Compliance

**CITY OF COMFREY**

Internal Control/Management Findings

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**Exhibit 5  
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**CITIES (continued)**

**CITY OF CROOKSTON**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**CITY OF CRYSTAL**

- Internal Control/Management Findings
  - State and Local Compliance

**CITY OF DEER RIVER**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF DETROIT LAKES**

- Internal Control/Management Findings

**CITY OF DULUTH**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**CITY OF DUNNELL**

- Internal Control/Management Findings

**CITY OF EAST GRAND FORKS**

- Internal Control/Management Findings

**CITY OF EDEN PRAIRIE**

- Internal Control/Management Findings

**CITY OF EDEN VALLEY**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF ELY**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**CITY OF FARIBAULT**

- Internal Control/Management Findings
  - Cash Management/Revenues

**CITY OF FOLEY**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**CITY OF FOSSTON**

- Internal Control/Management Findings

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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**CITIES (continued)**

**CITY OF FRAZEE**

- Internal Control/Management Findings
  - Expenditures
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**CITY OF FROST**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**CITY OF GRANITE FALLS**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF HACKENSACK**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF HANOVER**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**CITY OF HIBBING**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF HUTCHINSON**

- Internal Control/Management Findings

**CITY OF JORDAN**

- Internal Control/Management Findings

**CITY OF KILKENNY**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF LAKE CITY**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF LITCHFIELD**

- Internal Control/Management Findings

**CITY OF MAHNOMEN**

- Internal Control/Management Findings

**CITY OF MANKATO**

- Internal Control/Management Findings

**CITY OF MAYER**

- Internal Control/Management Findings
  - Segregation of Duties

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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**CITIES (continued)**

CITY OF MELROSE

Internal Control/Management Findings

CITY OF MINNEAPOLIS

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

CITY OF MONTEVIDEO

Internal Control/Management Findings

CITY OF MONTICELLO

Internal Control/Management Findings

CITY OF MOORHEAD

Internal Control/Management Findings

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings

Segregation of Duties

CITY OF NASHWAUK

Internal Control/Management Findings

Segregation of Duties

State and Local Compliance

CITY OF NEW ULM

Internal Control/Management Findings

CITY OF NORTH MANKATO

Internal Control/Management Findings

CITY OF NORTHFIELD

Internal Control/Management Findings

CITY OF PALISADE

Internal Control/Management Findings

CITY OF PERHAM

Internal Control/Management Findings

Segregation of Duties

CITY OF PLYMOUTH

Internal Control/Management Findings

CITY OF RAMSEY

Internal Control/Management Findings

Segregation of Duties

CITY OF RED WING

Internal Control/Management Findings

CITY OF RICHFIELD

Internal Control/Management Findings

CITY OF ROCHESTER

Internal Control/Management Findings

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**CITIES (continued)**

**CITY OF ROSEMOUNT**

Internal Control/Management Findings

**CITY OF ROSEVILLE**

Internal Control/Management Findings

**CITY OF ROYALTON**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF SAVAGE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF SPRING VALLEY**

Internal Control/Management Findings  
Fixed Assets  
General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties

**CITY OF ST CLOUD**

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

**CITY OF ST MICHAEL**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

**CITY OF ST PAUL**

Internal Control/Management Findings

**CITY OF ST PETER**

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

**CITY OF TOWER**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**CITY OF TWO HARBORS**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF VERGAS**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF VIRGINIA**

Internal Control/Management Findings  
Segregation of Duties

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For the Year Ended June 30, 2001**

**CITIES (continued)**

CITY OF WALKER

Internal Control/Management Findings

CITY OF WARREN

Internal Control/Management Findings

**COUNTIES**

AITKIN COUNTY

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

ANOKA COUNTY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

BECKER COUNTY

Internal Control/Management Findings

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

BELTRAMI COUNTY

Internal Control/Management Findings

Segregation of Duties

BENTON COUNTY

Internal Control/Management Findings

Segregation of Duties

BLUE EARTH COUNTY

Internal Control/Management Findings

Cash Management/Revenues

State and Local Compliance

BROWN COUNTY

Internal Control/Management Findings

State and Local Compliance

CARLTON COUNTY

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

CARVER COUNTY

Internal Control/Management Findings

Cash Management/Revenues

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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**COUNTIES (continued)**

**CASS COUNTY**

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

**CHIPPEWA COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**CHISAGO COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties

**CLAY COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Segregation of Duties
  - State and Local Compliance

**CLEARWATER COUNTY**

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

**COOK COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**COTTONWOOD COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**CROW WING COUNTY**

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

**DAKOTA COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - State and Local Compliance

**DODGE COUNTY**

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



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**COUNTIES (continued)**

**DOUGLAS COUNTY**

Internal Control/Management Findings  
Segregation of Duties

**FILLMORE COUNTY**

Internal Control/Management Findings  
Fixed Assets  
General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties

**FREEBORN COUNTY**

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties  
State and Local Compliance

**GOODHUE COUNTY**

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

**GRANT COUNTY**

Internal Control/Management Findings  
Fixed Assets  
General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties  
State and Local Compliance

**HENNEPIN COUNTY**

Internal Control/Management Findings

**HOUSTON COUNTY**

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties  
State and Local Compliance

**HUBBARD COUNTY**

Internal Control/Management Findings  
Segregation of Duties

**ISANTI COUNTY**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ITASCA COUNTY**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

**JACKSON COUNTY**

Internal Control/Management Findings  
Fixed Assets  
General Administration - Adequacy/Propriety of Procedures  
State and Local Compliance

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**COUNTIES (continued)**

**KANABEC COUNTY**

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

**KANDIYOHI COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**KITTSOON COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**KOOCHICHING COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**LAKE COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**LAKE OF THE WOODS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**LE SUEUR COUNTY**

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

**MAHNOMEN COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**MARSHALL COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**MARTIN COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Expenditures
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - State and Local Compliance

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**COUNTIES (continued)**

**MCLEOD COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Fixed Assets
  - State and Local Compliance

**MEEKER COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - State and Local Compliance

**MILLE LACS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**MORRISON COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties

**MOWER COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**NICOLLET COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - State and Local Compliance

**NOBLES COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**NORMAN COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**OLMSTED COUNTY**

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

**OTTER TAIL COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

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**COUNTIES (continued)**

**PENNINGTON COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

**PINE COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**PIPESTONE COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - State and Local Compliance

**POLK COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**POPE COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties

**RAMSEY COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**REDWOOD COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**RENVILLE COUNTY**

- Internal Control/Management Findings
  - State and Local Compliance

**RICE COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**ROCK COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

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**COUNTIES (continued)**

**ROSEAU COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**SCOTT COUNTY**

- Internal Control/Management Findings
- Cash Management/Revenues
- Expenditures
- Fixed Assets
- State and Local Compliance

**SHERBURNE COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**SIBLEY COUNTY**

- Internal Control/Management Findings
- Expenditures
- Fixed Assets
- Segregation of Duties

**ST LOUIS COUNTY**

- Internal Control/Management Findings
- Cash Management/Revenues
- General Administration - Adequacy/Propriety of Procedures
- Segregation of Duties
- State and Local Compliance

**STEARNS COUNTY**

- Internal Control/Management Findings
- Cash Management/Revenues
- Segregation of Duties

**STEELE COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**STEVENS COUNTY**

- Internal Control/Management Findings
- Segregation of Duties
- State and Local Compliance

**SWIFT COUNTY**

- Internal Control/Management Findings
- Segregation of Duties
- State and Local Compliance

**TODD COUNTY**

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

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**COUNTIES (continued)**

**WABASHA COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**WADENA COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**WASECA COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - State and Local Compliance

**WASHINGTON COUNTY**

- Internal Control/Management Findings

**WATONWAN COUNTY**

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

**WILKIN COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**WINONA COUNTY**

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

**WRIGHT COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

**YELLOW MEDICINE COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**HOUSING AND REDEVELOPMENT AUTHORITIES**

**DULUTH HRA**

- Internal Control/Management Findings

**RED WING HRA**

- Internal Control/Management Findings

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**Exhibit 5  
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**NONPROFIT AGENCIES**

ADULTS & CHILDRENS ALLIANCE INC

Internal Control/Management Findings

ALLINA HEALTH SYSTEM

Internal Control/Management Findings

AMHERST WILDER FOUNDATION

Internal Control/Management Findings

ANOKA COUNTY COMM ACTION PROG INC

Internal Control/Management Findings

ARROWHEAD ECON OPPORTUNITY AGENCY

Internal Control/Management Findings

BI-COUNTY COMM ACTION COUNCIL

Internal Control/Management Findings

BRIDGES MEDICAL SERVICES

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings

CHILD CARE CHOICES INC

Internal Control/Management Findings

CHILD CARE RESOURCES & REFERRAL INC

Internal Control/Management Findings

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings

Segregation of Duties

CHILDRENS WORLD LEARNING CENTER

Internal Control/Management Findings

CLAY-WILKIN OPPORTUNITY COUNCIL

Internal Control/Management Findings

COMM ACTION FOR SUBURBAN HENNEPIN

Internal Control/Management Findings

COMMUNITY ACTION OF MPLS

Internal Control/Management Findings

COUNCIL FOR EXCELLENCE IN GOVT

Internal Control/Management Findings

DULUTH COMM ACTION PROG INC

Internal Control/Management Findings

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**NONPROFIT AGENCIES (continued)**

GOODWILL INDUSTRIES/EASTER SEALS

Internal Control/Management Findings

GREATER MPLS DAY CARE ASSOCIATION

Internal Control/Management Findings

HEARTLAND COMMUNITY ACTION AGENCY

Internal Control/Management Findings

INTER-COUNTY COMMUNITY COUNCIL

Internal Control/Management Findings

INTERCULTURAL MUTUAL ASSIST ASSN

Internal Control/Management Findings

KOOTASCA COMM ACTION INC

Internal Control/Management Findings

LAKES & PINES COMM ACT COUNCIL

Internal Control/Management Findings

LIFETRACK RESOURCES

Internal Control/Management Findings

LUTHERAN SOCIAL SERVICE OF MN

Internal Control/Management Findings

MAHUBE COMMUNITY COUNCIL

Internal Control/Management Findings

METRO AREA AGENCY ON AGING

Internal Control/Management Findings

MIGRANT HEALTH SERVICES

Internal Control/Management Findings

Segregation of Duties

MN AIDS PROJECT

Internal Control/Management Findings

MN CHILD CARE RESOURCE REFERRAL INC

Internal Control/Management Findings

MN INSTITUTE OF PUBLIC HEALTH

Internal Control/Management Findings

MN LICENSED FAMILY CHILD CARE ASSN

Internal Control/Management Findings

MN VALLEY ACTION COUNCIL

Internal Control/Management Findings

MPLS AMERICAN INDIAN CENTER

Internal Control/Management Findings



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**NONPROFIT AGENCIES (continued)**

MPLS MED RESEARCH FOUNDATION

Internal Control/Management Findings

NW COMM ACTION INC

Internal Control/Management Findings

OTTERTAIL-WADENA COMM ACT CNCL

Internal Control/Management Findings

PACER CENTER

Internal Control/Management Findings

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings

Fixed Assets

State and Local Compliance

PARENTS IN COMMUNITY ACTION INC

Internal Control/Management Findings

PARK NICOLLET HEALTH SERVICES

Internal Control/Management Findings

PERSPECTIVES INC

Internal Control/Management Findings

PILLSBURY UNITED NEIGHBORHOOD SRVS

Internal Control/Management Findings

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings

PRIME PROVIDERS INC

Internal Control/Management Findings

PROVIDERS CHOICE INC

Internal Control/Management Findings

RAMSEY ACTION PROGRAMS

Internal Control/Management Findings

REACH-UP INCORPORATED

Internal Control/Management Findings

Segregation of Duties

RESOURCE INC

Internal Control/Management Findings

RESOURCES FOR CHILD CARING INC

Internal Control/Management Findings

RURAL MN CEP INC

Internal Control/Management Findings

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**NONPROFIT AGENCIES (continued)**

SCOPE RESOURCES CENTER INC  
Internal Control/Management Findings

SCOTT CARVER DAKOTA COMM ACT AGENCY  
Internal Control/Management Findings

SE AND SOUTH CENTRAL MN INITIATIVE FUND  
Internal Control/Management Findings

SECOND HARVEST FOOD BANK OF MPLS  
Internal Control/Management Findings  
Segregation of Duties

SEMCAC INC  
Internal Control/Management Findings

ST THOMAS UNIVERSITY  
Internal Control/Management Findings

SUSTAINABLE RESOURCES CENTER  
Internal Control/Management Findings

SW MN OPPORTUNITY CNL  
Internal Control/Management Findings

SW MN PIC  
Internal Control/Management Findings

THE BRIDGE FOR RUNAWAY YOUTH, INC  
Internal Control/Management Findings

THREE RIVERS COMM ACT PROG  
Internal Control/Management Findings

TRI-COUNTY ACTION PROGRAMS  
Internal Control/Management Findings  
Segregation of Duties

TRI-COUNTY COMM ACTION PROGRAM  
Internal Control/Management Findings

TRI-VALLEY OPPORTUNITY COUNCIL INC  
Internal Control/Management Findings

WEST CENTRAL MIGRANTS  
Internal Control/Management Findings

WEST CENTRAL MN COMM ACTION INC  
Internal Control/Management Findings

WESTERN COMMUNITY ACTION INC  
Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

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**NONPROFIT AGENCIES (continued)**

WORKFORCE DEVELOPMENT INC

Internal Control/Management Findings  
Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION INC

Internal Control/Management Findings

**OTHER GOVERNMENTAL AGENCIES**

ARROWHEAD REGIONAL CORRECTIONS

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties  
State and Local Compliance

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings  
Segregation of Duties

COTTONWOOD JACKSON CHS

Internal Control/Management Findings  
Segregation of Duties

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings

DULUTH AIRPORT AUTHORITY

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures  
State and Local Compliance

DULUTH TRANSIT AUTHORITY

Internal Control/Management Findings

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings

LINCOLN LYON MURRAY HUMAN SERVICES

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

LINCOLN-LYON-MURRAY-PIPESTONE CHS

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

LITCHFIELD PUBLIC UTILITIES COMMISSION

Internal Control/Management Findings

MARSHALL-POLK RURAL WATER

Internal Control/Management Findings

MEEKER-MCLEOD-SIBLEY CHS

Internal Control/Management Findings

METRO AIRPORTS COMMISSION

Internal Control/Management Findings

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**OTHER GOVERNMENTAL AGENCIES (continued)**

MPLS PARK & RECREATION BD

Internal Control/Management Findings

MPLS YOUTH COORDINATING BD

Internal Control/Management Findings

MULTI-COUNTY NURSING SERVICE

Internal Control/Management Findings

Segregation of Duties

NE MN OFFICE OF JOB TRAINING

Internal Control/Management Findings

Segregation of Duties

State and Local Compliance

NOBLES ROCK PUBLIC HEALTH

Internal Control/Management Findings

NORTH COUNTRY CHS

Internal Control/Management Findings

QUIN COUNTY COMM HEALTH SERVICE

Internal Control/Management Findings

RAINBOW RIDER

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings

Segregation of Duties

ST PAUL REGIONAL WATER SERVICES

Internal Control/Management Findings

STEARNS-BENTON EMPLOYMENT TRNG CNCL

Internal Control/Management Findings

Cash Management/Revenues

Expenditures

UNIVERSITY OF MINNESOTA

Internal Control/Management Findings

WESTERN LAKE SUPERIOR SANITARY DIST

Internal Control/Management Findings

**REGIONAL DEVELOPMENT COMMISSIONS**

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings

EAST CENTRAL REG DEVELOP COMM

Internal Control/Management Findings

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**REGIONAL DEVELOPMENT COMMISSIONS (continued)**

**METROPOLITAN COUNCIL**

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

**MID-MINNESOTA DEVELOPMENT COMM**

Internal Control/Management Findings

**NW REG DEVELOP COMM**

Internal Control/Management Findings

**REGION 5 DEVELOP COMM**

Internal Control/Management Findings

**REGION NINE DEVELOPMENT COMMISSION**

Internal Control/Management Findings

**SW REG DEVELOP COMM**

Internal Control/Management Findings

**UPPER MN VALLEY REG DEVELOP COMM**

Internal Control/Management Findings

**SCHOOLS AND RELATED AGENCIES**

**AREA SPEC ED COOP**

Internal Control/Management Findings  
Segregation of Duties

**BEMIDJI INTERDISTRICT COUNCIL**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**BENTON-STEARNES EDUCATION DISTRICT**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

**CARVER-SCOTT EDUCATIONAL COOP**

Internal Control/Management Findings

**CROW RIVER SPECIAL ED COOP**

Internal Control/Management Findings

**DULUTH PUBLIC SCHOOLS ACADEMY**

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

**FERGUS FALLS SPEC ED COOP**

Internal Control/Management Findings

**FRESHWATER EDUCATION DISTRICT**

Internal Control/Management Findings

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

**GOODHUE COUNTY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**HEART OF EARTH CHARTER SCHOOL**

Internal Control/Management Findings

**HIAWATHA VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**HOPE COMMUNITY ACADEMY**

Internal Control/Management Findings

**INTERMEDIATE SCHOOL DISTRICT 287**

Internal Control/Management Findings

**INTERMEDIATE SCHOOL DISTRICT 917**

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

**ISD 0001 AITKIN**

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

**ISD 0004 MCGREGOR**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ISD 0011 ANOKA-HENNEPIN**

Internal Control/Management Findings  
Fixed Assets

**ISD 0012 CENTENNIAL**

Internal Control/Management Findings

**ISD 0013 COLUMBIA HEIGHTS**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

**ISD 0014 FRIDLEY**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ISD 0015 ST FRANCIS**

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0016 SPRING LAKE PARK  
Internal Control/Management Findings

ISD 0022 DETROIT LAKES  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0023 FRAZEE  
Internal Control/Management Findings

ISD 0025 PINE POINT  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

ISD 0031 BEMIDJI  
Internal Control/Management Findings  
Fixed Assets

ISD 0032 BLACKDUCK  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0038 RED LAKE  
Internal Control/Management Findings

ISD 0047 SAUK RAPIDS  
Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ISD 0051 FOLEY  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0077 MANKATO  
Internal Control/Management Findings

ISD 0088 NEW ULM  
Internal Control/Management Findings

ISD 0093 CARLTON  
Internal Control/Management Findings

ISD 0094 CLOQUET  
Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ISD 0110 WACONIA  
Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0112 CHASKA

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ISD 0113 WALKER-AKELEY

Internal Control/Management Findings

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

ISD 0118 REMER

Internal Control/Management Findings  
Segregation of Duties

ISD 0129 MONTEVIDEO

Internal Control/Management Findings

ISD 0138 NORTH BRANCH

Internal Control/Management Findings

ISD 0152 MOORHEAD

Internal Control/Management Findings  
Fixed Assets

ISD 0162 BAGLEY

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0166 COOK COUNTY

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0177 COTTONWOOD & JACKSON

Internal Control/Management Findings  
Segregation of Duties

ISD 0181 BRAINERD

Internal Control/Management Findings  
Fixed Assets

ISD 0182 CROSBY

Internal Control/Management Findings

ISD 0191 BURNSVILLE

Internal Control/Management Findings

ISD 0192 FARMINGTON

Internal Control/Management Findings  
Segregation of Duties



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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0194 LAKEVILLE

- Internal Control/Management Findings
- Cash Management/Revenues
- Fixed Assets

ISD 0196 ROSEMOUNT

- Internal Control/Management Findings
- State and Local Compliance

ISD 0197 WEST ST PAUL

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 0200 HASTINGS

- Internal Control/Management Findings

ISD 0206 ALEXANDRIA

- Internal Control/Management Findings

ISD 0241 ALBERT LEA

- Internal Control/Management Findings

ISD 0256 RED WING

- Internal Control/Management Findings

ISD 0270 HOPKINS

- Internal Control/Management Findings
- Fixed Assets
- State and Local Compliance

ISD 0271 BLOOMINGTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0272 EDEN PRAIRIE

- Internal Control/Management Findings

ISD 0273 EDINA

- Internal Control/Management Findings
- Fixed Assets

ISD 0276 MINNETONKA

- Internal Control/Management Findings

ISD 0277 WESTONKA

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0278 ORONO

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

ISD 0279 OSSEO

- Internal Control/Management Findings

ISD 0280 RICHFIELD

- Internal Control/Management Findings
  - Fixed Assets

ISD 0281 ROBBINSDALE

- Internal Control/Management Findings

ISD 0282 ST ANTHONY-NEW BRIGHTON

- Internal Control/Management Findings

ISD 0283 ST LOUIS PARK

- Internal Control/Management Findings

ISD 0284 WAYZATA

- Internal Control/Management Findings

ISD 0286 BROOKLYN CENTER

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

ISD 0300 LA CRESCENT

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0309 PARK RAPIDS

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0316 COLERAINE

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0317 DEER RIVER

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

ISD 0318 GRAND RAPIDS

- Internal Control/Management Findings
  - Segregation of Duties

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**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0332 MORA

Internal Control/Management Findings

ISD 0333 OGILVIE

Internal Control/Management Findings

Fixed Assets

ISD 0345 NEW LONDON-SPICER

Internal Control/Management Findings

ISD 0347 WILLMAR

Internal Control/Management Findings

Fixed Assets

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 0378 DAWSON-BOYD

Internal Control/Management Findings

Fixed Assets

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0394 MONTGOMERY-LONSDALE

Internal Control/Management Findings

ISD 0413 MARSHALL

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

ISD 0423 HUTCHINSON

Internal Control/Management Findings

Fixed Assets

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings

Segregation of Duties

ISD 0465 LITCHFIELD

Internal Control/Management Findings

ISD 0466 DASSEL-COKATO

Internal Control/Management Findings

Fixed Assets

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**Exhibit 5  
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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0477 PRINCETON

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0480 ONAMIA

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings

ISD 0484 PIERZ

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0492 AUSTIN

- Internal Control/Management Findings

ISD 0500 SOUTHLAND

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties

ISD 0508 ST PETER

- Internal Control/Management Findings
  - Fixed Assets

ISD 0518 WORTHINGTON

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

ISD 0535 ROCHESTER

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0544 FERGUS FALLS

- Internal Control/Management Findings

ISD 0548 PELICAN RAPIDS

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0549 PERHAM

- Internal Control/Management Findings

ISD 0564 THIEF RIVER FALLS

- Internal Control/Management Findings
  - Fixed Assets

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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0578 PINE CITY

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 0593 CROOKSTON

- Internal Control/Management Findings
- Fixed Assets

ISD 0595 EAST GRAND FORKS

- Internal Control/Management Findings
- Fixed Assets

ISD 0599 FERTILE-BELTRAMI

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 0601 FOSSTON

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 0621 MOUNDS VIEW

- Internal Control/Management Findings

ISD 0622 NORTH ST PAUL-MAPLEWOOD

- Internal Control/Management Findings
- Fixed Assets

ISD 0623 ROSEVILLE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0624 WHITE BEAR LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0625 ST PAUL

- Internal Control/Management Findings

ISD 0656 FARIBAULT

- Internal Control/Management Findings

ISD 0659 NORTHFIELD

- Internal Control/Management Findings
- Fixed Assets

ISD 0682 ROSEAU

- Internal Control/Management Findings
- Fixed Assets

ISD 0690 WARROAD

- Internal Control/Management Findings
- Fixed Assets
- State and Local Compliance

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**Exhibit 5  
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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0695 CHISHOLM

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0700 HERMANTOWN

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0701 HIBBING

- Internal Control/Management Findings

ISD 0704 PROCTOR

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0706 VIRGINIA

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0707 NETT LAKE

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0709 DULUTH

- Internal Control/Management Findings
  - State and Local Compliance

ISD 0712 MOUNTAIN IRON-BUHL

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0717 JORDAN

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0719 PRIOR LAKE

- Internal Control/Management Findings

ISD 0720 SHAKOPEE

- Internal Control/Management Findings

ISD 0727 BIG LAKE

- Internal Control/Management Findings
  - Fixed Assets

ISD 0728 ELK RIVER

- Internal Control/Management Findings

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**Exhibit 5  
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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0739 KIMBALL

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0740 MELROSE

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0741 PAYNESVILLE

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0742 ST CLOUD

- Internal Control/Management Findings
  - Fixed Assets

ISD 0743 SAUK CENTRE

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0745 ALBANY

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0748 SARTELL

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0761 OWATONNA

- Internal Control/Management Findings

ISD 0777 BENSON

- Internal Control/Management Findings

ISD 0786 BERTHA-HEWITT

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0820 SEBEKA

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0821 MENAHTA

- Internal Control/Management Findings

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**Exhibit 5  
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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0829 WASECA

Internal Control/Management Findings  
Fixed Assets

ISD 0831 FOREST LAKE

Internal Control/Management Findings  
Fixed Assets

ISD 0832 MAHTOMEDI

Internal Control/Management Findings  
Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

Internal Control/Management Findings  
Fixed Assets

ISD 0834 STILLWATER

Internal Control/Management Findings  
Fixed Assets

ISD 0837 MADELIA

Internal Control/Management Findings

ISD 0840 ST JAMES

Internal Control/Management Findings

ISD 0846 BRECKENRIDGE

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0861 WINONA

Internal Control/Management Findings

ISD 0876 ANNANDALE

Internal Control/Management Findings  
Fixed Assets

ISD 0877 BUFFALO

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0879 DELANO

Internal Control/Management Findings  
Fixed Assets

ISD 0882 MONTICELLO

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0883 ROCKFORD

Internal Control/Management Findings  
Segregation of Duties



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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0891 CANBY

Internal Control/Management Findings  
Fixed Assets

ISD 0911 CAMBRIDGE

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance

ISD 0912 MILACA

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2134 UNITED SOUTH CENTRAL

Internal Control/Management Findings  
Segregation of Duties

ISD 2135 MAPLE RIVER

Internal Control/Management Findings

ISD 2137 KINGSLAND

Internal Control/Management Findings  
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings  
Expenditures  
Segregation of Duties  
State and Local Compliance

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2144 CHISAGO LAKES

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ISD 2149 MINNEWASKA

Internal Control/Management Findings

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings  
Fixed Assets

ISD 2159 BUFFALO LAKE-HECTOR

Internal Control/Management Findings  
Fixed Assets

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2165 HINCKLEY-FINLAYSON

Internal Control/Management Findings

ISD 2169 MURRAY COUNTY

Internal Control/Management Findings

ISD 2170 STAPLES-MOTLEY

Internal Control/Management Findings

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2184 LUVERNE

Internal Control/Management Findings

ISD 2190 YELLOW MEDICINE EAST

Internal Control/Management Findings  
Fixed Assets

ISD 2198 FILLMORE CENTRAL

Internal Control/Management Findings  
Segregation of Duties

ISD 2310 SIBLEY EAST

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2342 WEST CENTRAL AREA SCHOOLS

Internal Control/Management Findings

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2365 GIBBON-FAIRFAX-WINTHROP

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

ISD 2396 A.C.G.C.

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2397 LESUEUR-HENDERSON

Internal Control/Management Findings  
Fixed Assets

ISD 2448 MARTIN COUNTY WEST

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2534 BIRD ISLAND

Internal Control/Management Findings

ISD 2580 ASKOV-SANDSTONE

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

ISD 2711 MESABI EAST SCHOOLS

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ISD 2752 FAIRMONT AREA SCHOOLS

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2758 REDWOOD FALLS

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2853 LAC QUI PARLE VALLEY

Internal Control/Management Findings

ISD 2859 GLENCOE-SILVER LAKE

Internal Control/Management Findings  
State and Local Compliance

ISD 2860 BLUE EARTH AREA SCHOOLS

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2890 RENVILLE COUNTY WEST

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 2895 JACKSON COUNTY CENTRAL

- Internal Control/Management Findings

LAKES COUNTRY SERVICE COOP

- Internal Control/Management Findings

MEEKER-WRIGHT SPECIAL ED COOP

- Internal Control/Management Findings

METROPOLITAN TWIN CITIES AREA ESCU

- Internal Control/Management Findings
  - Segregation of Duties

MID STATE EDUCATION DISTRICT

- Internal Control/Management Findings

MIDWEST SPECIAL ED COOP

- Internal Control/Management Findings
  - Segregation of Duties

MN RIVER VALLEY ED DISTRICT

- Internal Control/Management Findings
  - Fixed Assets

MN RIVER VALLEY SPEC ED COOP

- Internal Control/Management Findings

MN VALLEY EDUCATION DISTRICT

- Internal Control/Management Findings
  - Segregation of Duties

NE SERVICE COOP

- Internal Control/Management Findings
  - State and Local Compliance

NEW VISIONS SCHOOL

- Internal Control/Management Findings

NORTH CENTRAL SERVICE COOP

- Internal Control/Management Findings
  - Segregation of Duties

NORTHERN LAKES SP ED COOP

- Internal Control/Management Findings
  - Fixed Assets

NW SERVICE COOP

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

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**SCHOOLS AND RELATED AGENCIES (continued)**

**RIVER BEND EDUCATION DISTRICT**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ROOT RIVER EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**SOUTH CENTRAL SERVICE COOP**

Internal Control/Management Findings  
State and Local Compliance

**SOUTHERN PLAINS ED COOP**

Internal Control/Management Findings  
Fixed Assets

**SSD 1 MINNEAPOLIS**

Internal Control/Management Findings

**SSD 6 SOUTH ST PAUL**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ST CROIX RIVER EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**SW & WEST CENTRAL SERVICE COOP**

Internal Control/Management Findings

**WEST CENTRAL EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**ZUMBRO EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**TRIBAL GOVERNMENTS**

**BOIS FORTE RES BUS COMM**

Internal Control/Management Findings  
Expenditures

**FOND DU LAC RESERVATION**

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

**GRAND PORTAGE RESERVATION**

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2001**

**Exhibit 5  
(Continued)**

**TRIBAL GOVERNMENTS (continued)**

LEECH LAKE RESERVATION BUS COMM

Internal Control/Management Findings

MILLE LACS BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Expenditures

General Administration - Adequacy/Propriety of Procedures