

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

Exhibit 6

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 BEJOU

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF BOCK

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF CHISAGO CITY

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF COKATO

- Internal Control/Management Findings
 - Fixed Assets

CITY OF CROOKSTON

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

CITY OF DEER RIVER

- Internal Control/Management Findings
 - Segregation of Duties

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 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 KILKENNY

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF LAKE CITY

- Internal Control/Management Findings
 - Segregation of Duties

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CITIES (continued)

CITY OF MAYER

Internal Control/Management Findings
Segregation of Duties

CITY OF MINNEAPOLIS

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

CITY OF MOORHEAD

Internal Control/Management Findings
Segregation of Duties

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF PERHAM

Internal Control/Management Findings
Segregation of Duties

CITY OF ROYALTON

Internal Control/Management Findings
Segregation of Duties

CITY OF ST MICHAEL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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

COUNTIES

FREEBORN COUNTY

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

MARTIN COUNTY

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

HOUSING AND REDEVELOPMENT AUTHORITIES

DULUTH HRA

Internal Control/Management Findings
Fixed Assets

NONPROFIT AGENCIES

BRIDGES MEDICAL SERVICES

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

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NONPROFIT AGENCIES (continued)

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings
Segregation of Duties

REACH-UP INCORPORATED

Internal Control/Management Findings
Segregation of Duties

TRI-COUNTY ACTION PROGRAMS

Internal Control/Management Findings
Segregation of Duties

WESTERN COMMUNITY ACTION INC

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

WORKFORCE DEVELOPMENT INC

Internal Control/Management Findings
Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings
Segregation of Duties

SOUTHWEST METRO TRANSIT COMMISSION

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
Fixed Assets
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ISD 0004 MCGREGOR

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0032 BLACKDUCK

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0047 SAUK RAPIDS
Internal Control/Management Findings
Segregation of Duties

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

ISD 0110 WACONIA
Internal Control/Management Findings
Segregation of Duties

ISD 0115 CASS LAKE - BENA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0118 REMER
Internal Control/Management Findings
Segregation of Duties

ISD 0162 BAGLEY
Internal Control/Management Findings
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 0192 FARMINGTON
Internal Control/Management Findings
Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS
Internal Control/Management Findings
Fixed Assets

ISD 0271 BLOOMINGTON
Internal Control/Management Findings
Segregation of Duties

ISD 0277 WESTONKA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0281 ROBBINSDALE
Internal Control/Management Findings
Fixed Assets

ISD 0286 BROOKLYN CENTER
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0316 COLERAINE
Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0317 DEER RIVER

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0413 MARSHALL

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings

Segregation of Duties

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 0484 PIERZ

Internal Control/Management Findings

Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0578 PINE CITY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0593 CROOKSTON

Internal Control/Management Findings

Fixed Assets

ISD 0690 WARROAD

Internal Control/Management Findings

Expenditures

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0695 CHISHOLM

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

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

- Internal Control/Management Findings
 - Segregation of Duties

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 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

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SCHOOLS AND RELATED AGENCIES (continued)

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 0831 FOREST LAKE

Internal Control/Management Findings

Fixed Assets

ISD 0832 MAHTOMEDI

Internal Control/Management Findings

Segregation of Duties

ISD 0834 STILLWATER

Internal Control/Management Findings

Fixed Assets

ISD 0846 BRECKENRIDGE

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0877 BUFFALO

Internal Control/Management Findings

Segregation of Duties

ISD 0882 MONTICELLO

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

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 2137 KINGSLAND

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

Fixed Assets

Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings

Fixed Assets

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings

Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2190 YELLOW MEDICINE EAST

Internal Control/Management Findings

Fixed Assets

ISD 2198 FILLMORE CENTRAL

Internal Control/Management Findings

Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2365 GIBBON-FAIRFAX-WINTHROP

Internal Control/Management Findings

Segregation of Duties

ISD 2396 A.C.G.C.

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2580 ASKOV-SANDSTONE

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings

Segregation of Duties

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2758 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings

Segregation of Duties

METROPOLITAN TWIN CITIES AREA ESCU

Internal Control/Management Findings

Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Segregation of Duties

MN RIVER VALLEY ED DISTRICT

Internal Control/Management Findings

Fixed Assets

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SCHOOLS AND RELATED AGENCIES (continued)

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

TRIBAL GOVERNMENTS

GRAND PORTAGE RESERVATION

Internal Control/Management Findings

Expenditures

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Expenditures

General Administration - Adequacy/Propriety of Procedures