

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:

- Cash management/revenues (receivables, investments, etc.)
- Expenditures (purchasing, payroll, etc.)
- Fixed assets
- General administration, adequacy/propriety of procedures
- Segregation of duties
- Security for bank deposits
- 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, 2002**

Exhibit 5

CITIES

CITY OF BAXTER

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

CITY OF CLOQUET

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF COLUMBIA HEIGHTS

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

CITY OF CROOKSTON

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

CITY OF DEER RIVER

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

CITY OF DETROIT LAKES

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF DULUTH

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

CITY OF EDEN VALLEY

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF ELY

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

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CITIES (continued)

CITY OF FARIBAULT

Internal Control/Management Findings
State and Local Compliance

CITY OF FINLAYSON

Internal Control/Management Findings
Fixed Assets

CITY OF FOLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF FOSSTON

Internal Control/Management Findings
Fixed Assets

CITY OF GRANITE FALLS

Internal Control/Management Findings
Segregation of Duties

CITY OF HIBBING

Internal Control/Management Findings
Segregation of Duties

CITY OF HUTCHINSON

Internal Control/Management Findings
Security for Bank Deposits

CITY OF JORDAN

Internal Control/Management Findings
Segregation of Duties

CITY OF KASSON

Internal Control/Management Findings
Segregation of Duties

CITY OF KENSINGTON

Internal Control/Management Findings
Cash Management/Revenues
Expenditures

CITY OF MINNEAPOLIS

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

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CITIES (continued)

CITY OF MOORHEAD

Internal Control/Management Findings
Segregation of Duties

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF RAMSEY

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

CITY OF SAVAGE

Internal Control/Management Findings
Segregation of Duties
Security for Bank Deposits
State and Local Compliance

CITY OF SILVER BAY

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

CITY OF SPRINGFIELD

Internal Control/Management Findings
Segregation of Duties
Security for Bank Deposits

CITY OF ST CLOUD

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

CITY OF ST MICHAEL

Internal Control/Management Findings
Fixed Assets

CITY OF ST PAUL

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

CITY OF ST PETER

Internal Control/Management Findings
Segregation of Duties

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CITIES (continued)

CITY OF WADENA

- Internal Control/Management Findings
 - Security for Bank Deposits
 - State and Local Compliance

CITY OF WINNEBAGO

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits

COUNTIES

AITKIN COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BIG STONE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

BLUE EARTH COUNTY

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

BROWN COUNTY

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

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

CARLTON COUNTY

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

CASS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits

CHIPPEWA COUNTY

- Internal Control/Management Findings
 - Cash Management/Revenues
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

CHISAGO COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

CLAY COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

CLEARWATER COUNTY

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

COOK COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

COTTONWOOD COUNTY

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

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

CROW WING COUNTY

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

DAKOTA COUNTY

- Internal Control/Management Findings
 - Cash Management/Revenues
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

DODGE COUNTY

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

FARIBAULT COUNTY

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

FILLMORE COUNTY

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

FREEBORN COUNTY

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

GRANT COUNTY

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

HOUSTON COUNTY

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

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COUNTIES (continued)

HUBBARD COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

ISANTI COUNTY

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits

ITASCA COUNTY

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

JACKSON COUNTY

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

KANABEC COUNTY

- Internal Control/Management Findings
 - Fixed Assets
 - General Administration - Adequacy/Propriety of Procedures
 - Security for Bank Deposits

KANDIYOHI COUNTY

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

KITSON COUNTY

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

KOOCHICHING COUNTY

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

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COUNTIES (continued)

LAC QUI PARLE COUNTY

- Internal Control/Management Findings
 - Expenditures
 - Segregation of Duties
 - Security for Bank Deposits
 - 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
 - General Administration - Adequacy/Propriety of Procedures

MAHNOMEN COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

MARSHALL COUNTY

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

MCLEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

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

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COUNTIES (continued)

MORRISON COUNTY

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

MOWER COUNTY

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

MURRAY COUNTY

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

NICOLLET COUNTY

- Internal Control/Management Findings
- Fixed Assets
- Security for Bank Deposits
- State and Local Compliance

NOBLES COUNTY

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

NORMAN COUNTY

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

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

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

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COUNTIES (continued)

PINE COUNTY

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

PIPESTONE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

POLK COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

POPE COUNTY

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

RAMSEY COUNTY

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

REDWOOD COUNTY

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

RENVILLE COUNTY

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

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
 - Expenditures
 - Segregation of Duties
 - State and Local Compliance

SCOTT COUNTY

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

SHERBURNE COUNTY

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

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

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

STEELE COUNTY

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

STEVENS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits

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COUNTIES (continued)

SWIFT COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

TODD COUNTY

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits

TRAVERSE COUNTY

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

WABASHA COUNTY

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

WADENA COUNTY

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

WASECA COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

WRIGHT COUNTY

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

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COUNTIES (continued)

YELLOW MEDICINE COUNTY

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

HOUSING AND REDEVELOPMENT AUTHORITIES

BECKER COUNTY HOUSING AND ECONOMIC DEVELOPMENT

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

NONPROFIT AGENCIES

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Segregation of Duties

CHILD CARE CHOICES INC

Internal Control/Management Findings
Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings
Segregation of Duties

HEARTLAND COMMUNITY ACTION AGENCY

Internal Control/Management Findings
Expenditures

MIGRANT HEALTH SERVICE, INC

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

WEST CENTRAL MIGRANTS

Internal Control/Management Findings
Segregation of Duties

WORKFORCE DEVELOPMENT, INC.

Internal Control/Management Findings
Segregation of Duties

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

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings
Segregation of Duties
Security for Bank Deposits

LINCOLN LYON MURRAY HUMAN SERVICES

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

MULTI-COUNTY NURSING SERVICE

Internal Control/Management Findings
Segregation of Duties

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings
Fixed Assets

SOUTHWEST METRO TRANSIT COMMISSION

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

STEARNS-BENTON EMPLOYMENT TRNG CNCL

Internal Control/Management Findings
Cash Management/Revenues
Security for Bank Deposits

REGIONAL DEVELOPMENT COMMISSIONS

HEADWATERS REG DEVELOP COMM

Internal Control/Management Findings
Segregation of Duties
Security for Bank Deposits

METROPOLITAN COUNCIL

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

SCHOOLS AND RELATED AGENCIES

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

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

COMMUNITY OF PEACE ACADEMY

Internal Control/Management Findings
State and Local Compliance

ECSU OF THE METRO TWIN CITIES AREA

Internal Control/Management Findings
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

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

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

INTERMEDIATE SCHOOL DISTRICT 917

Internal Control/Management Findings
Segregation of Duties

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 0012 CENTENNIAL

Internal Control/Management Findings
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0013 COLUMBIA HEIGHTS

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits

ISD 0014 FRIDLEY

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

ISD 0015 ST FRANCIS

- Internal Control/Management Findings
 - Security for Bank Deposits
 - State and Local Compliance

ISD 0022 DETROIT LAKES

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

ISD 0025 PINE POINT

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

ISD 0031 BEMIDJI

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

ISD 0032 BLACKDUCK

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

ISD 0036 KELLIHER

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

ISD 0047 SAUK RAPIDS

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0051 FOLEY

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0091 BARNUM

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

ISD 0094 CLOQUET

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

ISD 0110 WACONIA

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits

ISD 0112 CHASKA

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0113 WALKER-HACKENSACK-AKELEY

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0115 CASS LAKE

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

ISD 0116 PILLAGER

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

ISD 0118 REMER

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0138 NORTH BRANCH

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0152 MOORHEAD

- Internal Control/Management Findings
 - Fixed Assets

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SCHOOLS AND RELATED AGENCIES (continued)

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 WINDOM

- Internal Control/Management Findings
- Fixed Assets
- Security for Bank Deposits
- State and Local Compliance

ISD 0181 BRAINERD

- Internal Control/Management Findings
- Fixed Assets

ISD 0182 CROSBY

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

ISD 0192 FARMINGTON

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

ISD 0194 LAKEVILLE

- Internal Control/Management Findings
- State and Local Compliance

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
- State and Local Compliance

ISD 0199 INVER GROVE HEIGHTS

- Internal Control/Management Findings
- Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0270 HOPKINS

- Internal Control/Management Findings
 - Fixed Assets
 - Security for Bank Deposits

ISD 0271 BLOOMINGTON

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0272 EDEN PRAIRIE

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0273 EDINA

- Internal Control/Management Findings
 - Fixed Assets

ISD 0277 WESTONKA

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

ISD 0278 ORONO

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

ISD 0279 OSSEO

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0280 RICHFIELD

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0286 BROOKLYN CENTER

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

ISD 0300 LA CRESCENT

- Internal Control/Management Findings
 - Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0306 LAPORTE

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits

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
 - Security for Bank Deposits
 - State and Local Compliance

ISD 0319 NASHWAUK-KEEWATIN

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

ISD 0333 OGILVIE

- Internal Control/Management Findings
 - Fixed Assets

ISD 0347 WILLMAR

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0361 INTERNATIONAL FALLS

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0381 LAKE SUPERIOR

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0394 MONTGOMERY-LONSDALE

Internal Control/Management Findings
Security for Bank Deposits

ISD 0413 MARSHALL

Internal Control/Management Findings
Cash Management/Revenues
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
Security for Bank Deposits

ISD 0435 WAUBUN

Internal Control/Management Findings
Segregation of Duties
Security for Bank Deposits

ISD 0463 EDEN VALLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0466 DASSEL-COKATO

Internal Control/Management Findings
Fixed Assets

ISD 0473 ISLE

Internal Control/Management Findings
Fixed Assets
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

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0484 PIERZ

Internal Control/Management Findings
Segregation of Duties

ISD 0492 AUSTIN

Internal Control/Management Findings
State and Local Compliance

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

ISD 0544 FERGUS FALLS

Internal Control/Management Findings
Expenditures
Security for Bank Deposits

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0564 THIEF RIVER FALLS

Internal Control/Management Findings
Fixed Assets
Security for Bank Deposits

ISD 0578 PINE CITY

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

ISD 0592 CLIMAX

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

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
Security for Bank Deposits

ISD 0601 FOSSTON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties
Security for Bank Deposits

ISD 0621 MOUNDS VIEW

Internal Control/Management Findings
Security for Bank Deposits

ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDALE

Internal Control/Management Findings
Fixed Assets

ISD 0623 ROSEVILLE

Internal Control/Management Findings
Security for Bank Deposits

ISD 0624 WHITE BEAR LAKE

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

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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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0700 HERMANTOWN

Internal Control/Management Findings
Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings
Security for Bank Deposits

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
Security for Bank Deposits
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 0721 NEW PRAGUE

Internal Control/Management Findings
Expenditures
Security for Bank Deposits

ISD 0727 BIG LAKE

Internal Control/Management Findings
Fixed Assets
Security for Bank Deposits

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**Exhibit 5
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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
- State and Local Compliance

ISD 0741 PAYNESVILLE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0742 ST CLOUD

- Internal Control/Management Findings
- State and Local Compliance

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 0756 BLOOMING PRAIRIE

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

ISD 0777 BENSON

- Internal Control/Management Findings
- Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0786 BERTHA-HEWITT

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

ISD 0803 WHEATON

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

ISD 0820 SEBEKA

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

ISD 0829 WASECA

- 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
- State and Local Compliance

ISD 0837 MADELIA

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

ISD 0846 BRECKENRIDGE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0858 ST CHARLES

- Internal Control/Management Findings
- Segregation of Duties
- Security for Bank Deposits

ISD 0861 WINONA

- Internal Control/Management Findings
- Security for Bank Deposits
- State and Local Compliance

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0876 ANNANDALE

Internal Control/Management Findings
Fixed Assets

ISD 0877 BUFFALO

Internal Control/Management Findings
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

ISD 0885 ST MICHAEL-ALBERTVILLE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0891 CANBY

Internal Control/Management Findings
Fixed Assets

ISD 0911 CAMBRIDGE

Internal Control/Management Findings
State and Local Compliance

ISD 0912 MILACA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties
Security for Bank Deposits

ISD 2125 DODGE CENTER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2134 UNITED SOUTH CENTRAL

Internal Control/Management Findings
Segregation of Duties
Security for Bank Deposits

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2137 KINGSLAND

- Internal Control/Management Findings
- Segregation of Duties

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

- Internal Control/Management Findings
- Fixed Assets

ISD 2144 CHISAGO LAKES

- Internal Control/Management Findings
- Segregation of Duties
- Security for Bank Deposits

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 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
- Security for Bank Deposits

ISD 2198 FILLMORE CENTRAL

- Internal Control/Management Findings
- Segregation of Duties

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(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2310 SIBLEY EAST

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

ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQUIST)

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

- Internal Control/Management Findings
- Segregation of Duties
- Security for Bank Deposits
- State and Local Compliance

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
- State and Local Compliance

ISD 2397 LESUEUR-HENDERSON

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

ISD 2448 MARTIN COUNTY WEST

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

ISD 2580 ASKOV-SANDSTONE

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties
- Security for Bank Deposits

ISD 2689 PIPESTONE-JASPER

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

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2711 MESABI EAST SCHOOLS

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits
 - State and Local Compliance

ISD 2752 FAIRMONT AREA SCHOOLS

- Internal Control/Management Findings
 - Fixed Assets

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2860 BLUE EARTH AREA SCHOOLS

- Internal Control/Management Findings
 - Fixed Assets

ISD 2890 RENVILLE COUNTY WEST

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits

ISD 2897 REDWOOD FALLS

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

MID STATE EDUCATION DISTRICT

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

MN VALLEY COOPERATIVE

- 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

NE SERVICE COOP

Internal Control/Management Findings
Security for Bank Deposits

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
State and Local Compliance

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

SSD 6 SOUTH ST PAUL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties
Security for Bank Deposits
State and Local Compliance

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties
Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

ZUMBRO EDUCATION DISTRICT

- Internal Control/Management Findings
 - Segregation of Duties
 - Security for Bank Deposits

TRIBAL GOVERNMENTS

FOND DU LAC RESERVATION

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

LOWER SIOUX COMM COUNCIL

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