

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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Statewide Single Audit
Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002

Exhibit 6

CITIES

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 JORDAN

Internal Control/Management Findings
Segregation of Duties

CITY OF KENSINGTON

Internal Control/Management Findings
Expenditures

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF SILVER BAY

Internal Control/Management Findings
Segregation of Duties

CITY OF SPRINGFIELD

Internal Control/Management Findings
Segregation of Duties

CITY OF ST MICHAEL

Internal Control/Management Findings
Fixed Assets

CITY OF WINNEBAGO

Internal Control/Management Findings
Segregation of Duties

COUNTIES

CARLTON COUNTY

Internal Control/Management Findings
Fixed Assets

CROW WING COUNTY

Internal Control/Management Findings
Fixed Assets

RAMSEY COUNTY

Internal Control/Management Findings
Fixed Assets

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**Exhibit 6
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**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

COUNTIES (continued)

STEARNS COUNTY

Internal Control/Management Findings
Expenditures

HOUSING AND REDEVELOPMENT AUTHORITIES

DULUTH HRA

Internal Control/Management Findings
Fixed Assets

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

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

OTHER GOVERNMENTAL AGENCIES

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings
Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

HEADWATERS REG DEVELOP COMM

Internal Control/Management Findings
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings
Segregation of Duties

BENTON-STEARNS EDUCATION DISTRICT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

SCHOOLS AND RELATED AGENCIES (continued)

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

ISD 0004 MCGREGOR

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings
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

ISD 0047 SAUK RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0051 FOLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0091 BARNUM

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0110 WACONIA

Internal Control/Management Findings
Segregation of Duties

ISD 0115 CASS LAKE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0116 PILLAGER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0118 REMER

Internal Control/Management Findings
Segregation of Duties

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

ISD 0162 BAGLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0166 COOK COUNTY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0192 FARMINGTON

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 0284 WAYZATA

Internal Control/Management Findings
Fixed Assets

ISD 0286 BROOKLYN CENTER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0306 LAPORTE

Internal Control/Management Findings
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

ISD 0319 NASHWAUK-KEEWATIN

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0432 MAHNOMEN

Internal Control/Management Findings
Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings
Segregation of Duties

ISD 0463 EDEN VALLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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

ISD 0484 PIERZ

Internal Control/Management Findings
Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0535 ROCHESTER

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

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
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 0706 VIRGINIA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

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 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 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 0832 MAHTOMEDI
Internal Control/Management Findings
Segregation of Duties

ISD 0846 BRECKENRIDGE
Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

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 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

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings
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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings
Segregation of Duties

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings
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 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

LOWER SIOUX COMM COUNCIL

Internal Control/Management Findings
Fixed Assets