

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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Exhibit 5

CITIES

CITY OF ADA

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

CITY OF BAXTER

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

CITY OF BEJOU

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF BUFFALO LAKE

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

CITY OF BUTTERFIELD

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

CITY OF CARLTON

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF CLOQUET

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

CITY OF COLUMBIA HEIGHTS

- Internal Control/Management Findings
 - Cash Management/Revenues

CITY OF DULUTH

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

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CITIES (continued)

CITY OF EAST GRAND FORKS

Internal Control/Management Findings
Cash Management/Revenues

CITY OF ELY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF FARIBAULT

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

CITY OF FOSSTON

Internal Control/Management Findings
Fixed Assets

CITY OF GROVE CITY

Internal Control/Management Findings
Segregation of Duties

CITY OF HALSTAD

Internal Control/Management Findings
Segregation of Duties

CITY OF HASTINGS

Internal Control/Management Findings
Segregation of Duties

CITY OF KASSON

Internal Control/Management Findings
Segregation of Duties

CITY OF LAKE CITY

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

CITY OF LITCHFIELD

Internal Control/Management Findings
Fixed Assets

CITY OF MINNEAPOLIS

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

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CITIES (continued)

CITY OF NORTHFIELD

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

CITY OF OSAKIS

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

CITY OF OTTERTAIL

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

CITY OF SHAKOPEE

Internal Control/Management Findings
Segregation of Duties

CITY OF SOUTH HAVEN

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF SPRING VALLEY

Internal Control/Management Findings
Fixed Assets
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 JOSEPH

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

CITY OF ST PETER

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

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CITIES (continued)

CITY OF STEWART

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

CITY OF TWO HARBORS

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

CITY OF WARROAD

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

CITY OF WOODBURY

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

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

- Internal Control/Management Findings
 - Expenditures
 - 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

BENTON COUNTY

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

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COUNTIES (continued)

BIG STONE COUNTY

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

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
Fixed Assets
Security for Bank Deposits
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

CASS COUNTY

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

CHIPPEWA COUNTY

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

CHISAGO COUNTY

Internal Control/Management Findings
Segregation of Duties

CLAY COUNTY

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

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COUNTIES (continued)

CLEARWATER COUNTY

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

COOK COUNTY

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

COTTONWOOD COUNTY

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

CROW WING COUNTY

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

DODGE COUNTY

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

DOUGLAS COUNTY

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

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COUNTIES (continued)

FREEBORN COUNTY

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

HOUSTON COUNTY

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

HUBBARD COUNTY

- Internal Control/Management Findings
- Segregation of Duties

ISANTI COUNTY

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

ITASCA COUNTY

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

JACKSON COUNTY

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

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COUNTIES (continued)

KANABEC COUNTY

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

KITTSOON COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

KOOCHICHING COUNTY

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

LAC QUI PARLE COUNTY

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

LAKE COUNTY

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

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
 - State and Local Compliance

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COUNTIES (continued)

MAHNOMEN COUNTY

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

MARSHALL COUNTY

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

MARTIN COUNTY

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

MCLEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

MORRISON COUNTY

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

MOWER COUNTY

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

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COUNTIES (continued)

MURRAY COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

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

OLMSTED 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
 - Security for Bank Deposits
 - State and Local Compliance

PENNINGTON COUNTY

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

PINE COUNTY

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

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COUNTIES (continued)

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
 - Expenditures
 - Segregation of Duties

RAMSEY COUNTY

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

RED LAKE COUNTY

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

REDWOOD COUNTY

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

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COUNTIES (continued)

ROCK COUNTY

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

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
 - General Administration - Adequacy/Propriety of Procedures
 - State and Local Compliance

SHERBURNE COUNTY

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

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

STEELE COUNTY

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

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COUNTIES (continued)

STEVENS COUNTY

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

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

TRAVERSE COUNTY

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

WABASHA COUNTY

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

WADENA COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

WASECA COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

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COUNTIES (continued)

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

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

HOUSING AND REDEVELOPMENT AUTHORITIES

BECKER COUNTY HOUSING AND ECONOMIC DEVELOPMENT

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

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

CLAY-WILKIN OPPORTUNITY COUNCIL

Internal Control/Management Findings
Segregation of Duties

MIGRANT HEALTH SERVICE, INC

Internal Control/Management Findings
Segregation of Duties

PERSPECTIVES INC

Internal Control/Management Findings
Segregation of Duties

REACH-UP INCORPORATED

Internal Control/Management Findings
Segregation of Duties

WORKFORCE DEVELOPMENT, INC.

Internal Control/Management Findings
Segregation of Duties

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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

MN VALLEY REGIONAL RAILROAD AUTH

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

NE MN OFFICE OF JOB TRAINING

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

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings
Fixed Assets

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings
Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings
Segregation of Duties

METROPOLITAN COUNCIL

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

REGION 5 DEVELOP COMM

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES

ACADEMIA CESAR CHAVEZ CHARTER SCHOOL

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

AREA SPEC ED COOP - E. GRAND FORKS

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
Segregation of Duties
State and Local Compliance

DULUTH PUBLIC SCHOOLS ACADEMY

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

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

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

HOPE COMMUNITY ACADEMY

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

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SCHOOLS AND RELATED AGENCIES (continued)

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
Segregation of Duties

ISD 0012 CENTENNIAL

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

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 0025 PINE POINT (PONSFORD)

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0032 BLACKDUCK

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0036 KELLIHER

Internal Control/Management Findings
Fixed Assets
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
Segregation of Duties

ISD 0091 BARNUM

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

ISD 0093 CARLTON

Internal Control/Management Findings
Fixed Assets

ISD 0094 CLOQUET

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

ISD 0097 MOOSE LAKE

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

ISD 0100 WRENSHALL

Internal Control/Management Findings
Fixed Assets

ISD 0110 WACONIA

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

ISD 0115 CASS LAKE - BENA

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0116 PILLAGER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0118 REMER

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

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
State and Local Compliance

ISD 0177 WINDOM

Internal Control/Management Findings
Fixed Assets
Security for Bank Deposits

ISD 0182 CROSBY

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

ISD 0192 FARMINGTON

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

ISD 0197 WEST ST PAUL

Internal Control/Management Findings
Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0213 OSAKIS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0256 RED WING

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

ISD 0271 BLOOMINGTON

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0278 ORONO

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

ISD 0282 ST ANTHONY-NEW BRIGHTON

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0300 LA CRESCENT

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0306 LAPORTE

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

ISD 0309 PARK RAPIDS

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

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SCHOOLS AND RELATED AGENCIES (continued)

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
State and Local Compliance

ISD 0362 LITTLEFORK-BIG FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 0378 DAWSON-BOYD

Internal Control/Management Findings
Fixed Assets
Security for Bank Deposits

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings
Segregation of Duties

ISD 0391 CLEVELAND

Internal Control/Management Findings
Segregation of Duties

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0473 ISLE

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

ISD 0477 PRINCETON

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

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0484 PIERZ

- Internal Control/Management Findings
- Segregation of Duties

ISD 0485 ROYALTON

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

ISD 0500 SOUTHLAND -- ADAMS

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

ISD 0513 BREWSTER

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

ISD 0518 WORTHINGTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0542 BATTLE LAKE

- 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 0548 PELICAN RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0550 UNDERWOOD

Internal Control/Management Findings
Segregation of Duties

ISD 0578 PINE CITY

Internal Control/Management Findings
Segregation of Duties

ISD 0592 CLIMAX

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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 0624 WHITE BEAR LAKE

Internal Control/Management Findings
Segregation of Duties

ISD 0627 OKLEE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0630 RED LAKE FALLS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0695 CHISHOLM

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 0696 ELY

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

ISD 0698 FLOODWOOD

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

ISD 0700 HERMANTOWN

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

ISD 0704 PROCTOR

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

ISD 0706 VIRGINIA

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0707 NETT LAKE

- Internal Control/Management Findings
 - Fixed Assets
 - 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 0726 BECKER

- 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 0738 HOLDINGFORD

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

ISD 0739 KIMBALL

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

ISD 0740 MELROSE

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

ISD 0741 PAYNESVILLE

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0743 SAUK CENTRE

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

ISD 0745 ALBANY

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0748 SARTELL

- Internal Control/Management Findings
 - 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

ISD 0786 BERTHA-HEWITT

- 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 0787 BROWERVILLE

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

ISD 0813 LAKE CITY

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

ISD 0820 SEBEKA

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

ISD 0832 MAHTOMEDI

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0836 BUTTERFIELD

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

ISD 0837 MADELIA

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

ISD 0840 ST JAMES

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0846 BRECKENRIDGE

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

ISD 0857 LEWISTON

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

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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 0858 ST CHARLES

Internal Control/Management Findings
Segregation of Duties

ISD 0882 MONTICELLO

Internal Control/Management Findings
Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE

Internal Control/Management Findings
Segregation of Duties

ISD 0891 CANBY

Internal Control/Management Findings
Fixed Assets

ISD 0912 MILACA

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

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
State and Local Compliance

ISD 2135 MAPLE RIVER

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

ISD 2137 KINGSLAND

Internal Control/Management Findings
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

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 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings
Segregation of Duties

ISD 2144 CHISAGO LAKES

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

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings
Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings
Segregation of Duties

ISD 2165 HINCKLEY-FINLAYSON

Internal Control/Management Findings
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2198 FILLMORE CENTRAL

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

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
Security for Bank Deposits

ISD 2364 BELGRADE-BROOTEN-ELROSA

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 2365 GIBBON-FAIRFAX-WINTHROP

Internal Control/Management Findings
Fixed Assets

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
Cash Management/Revenues
Fixed Assets

ISD 2448 MARTIN COUNTY WEST

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

ISD 2580 ASKOV-SANDSTONE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2609 ERSKINE-MCINTOSH

Internal Control/Management Findings
Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2711 MESABI EAST SCHOOLS

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

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings
Segregation of Duties
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 2759 EAGLE VALLEY

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

ISD 2835 JANESVILLE-WALDORF

- Internal Control/Management Findings
 - Segregation of Duties

ISD 2889 LAKE PARK-AUDUBON

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

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
 - Segregation of Duties

ISD 2898 WESTBROOK-WALNUT GROVE

- 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 RIVER VALLEY SPEC ED COOP

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

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

MN VALLEY COOPERATIVE

Internal Control/Management Findings
Fixed Assets

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

NEW SPIRIT SCHOOLS CHARTER SCHOOL 4029

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

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

NW SERVICE COOP

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

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

SOUTHERN PLAINS ED COOP

Internal Control/Management Findings
Fixed Assets

SSD 6 SOUTH ST PAUL

Internal Control/Management Findings
Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Expenditures
Segregation of Duties

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

TIES ESV REGION VII

Internal Control/Management Findings
Segregation of Duties

TWIN CITIES INTERNATIONAL ELEMENTARY CHARTER SCHOOL 4077

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

WEST CENTRAL EDUCATION DISTRICT

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

WOODSON INST FOR STUDENT EXCELLENCE

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

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

TRIBAL GOVERNMENTS

FOND DU LAC RESERVATION

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

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