

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, 2003**

Exhibit 6

CITIES

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

CITY OF BEJOU
Internal Control/Management Findings
Segregation of Duties

CITY OF CARLTON
Internal Control/Management Findings
Segregation of Duties

CITY OF ELY
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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

CITY OF MOORHEAD
Internal Control/Management Findings
Segregation of Duties

CITY OF OSAKIS
Internal Control/Management Findings
Segregation of Duties

CITY OF OTTERTAIL
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF SHAKOPEE
Internal Control/Management Findings
Segregation of Duties

CITY OF SPRING VALLEY
Internal Control/Management Findings
Segregation of Duties

CITY OF ST CLOUD
Internal Control/Management Findings
Segregation of Duties

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CITIES (continued)

CITY OF ST JOSEPH
Internal Control/Management Findings
Segregation of Duties

CITY OF ST PAUL
Internal Control/Management Findings
Expenditures

COUNTIES

MARTIN COUNTY
Internal Control/Management Findings
Fixed Assets

NONPROFIT AGENCIES

AMHERST WILDER FOUNDATION
Internal Control/Management Findings
Fixed Assets

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

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

OTHER GOVERNMENTAL AGENCIES

SOUTHWEST METRO TRANSIT COMMISSION
Internal Control/Management Findings
Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

REGION 5 DEVELOP COMM
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

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**Summary of Federal Crosscutting Findings by Agency Type
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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

Segregation of Duties

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 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

Segregation of Duties

ISD 0091 BARNUM

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0097 MOOSE LAKE

Internal Control/Management Findings

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 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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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0162 BAGLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0166 COOK COUNTY

Internal Control/Management Findings
Segregation of Duties

ISD 0182 CROSBY

Internal Control/Management Findings
Segregation of Duties

ISD 0192 FARMINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0213 OSAKIS

Internal Control/Management Findings
Segregation of Duties

ISD 0271 BLOOMINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings
Segregation of Duties

ISD 0306 LAPORTE

Internal Control/Management Findings
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 0362 LITTLEFORK-BIG FALLS

Internal Control/Management Findings
Segregation of Duties

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
Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

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

Segregation of Duties

ISD 0480 ONAMIA

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 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0542 BATTLE LAKE

Internal Control/Management Findings

Segregation of Duties

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 0695 CHISHOLM

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

ISD 0696 ELY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

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 0726 BECKER
Internal Control/Management Findings
Segregation of Duties

ISD 0738 HOLDINGFORD
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0739 KIMBALL
Internal Control/Management Findings
Segregation of Duties

ISD 0740 MELROSE
Internal Control/Management Findings
Segregation of Duties

ISD 0741 PAYNESVILLE
Internal Control/Management Findings
Segregation of Duties

ISD 0743 SAUK CENTRE
Internal Control/Management Findings
Segregation of Duties

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 0786 BERTHA-HEWITT
Internal Control/Management Findings
Segregation of Duties

ISD 0787 BROWERVILLE
Internal Control/Management Findings
Segregation of Duties

ISD 0820 SEBEKA
Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0832 MAHTOMEDI
Internal Control/Management Findings
Segregation of Duties

ISD 0846 BRECKENRIDGE
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 0912 MILACA
Internal Control/Management Findings
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 2142 ST LOUIS COUNTY
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
Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON
Internal Control/Management Findings
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS
Internal Control/Management Findings
Segregation of Duties

ISD 2198 FILLMORE CENTRAL
Internal Control/Management Findings
Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA
Internal Control/Management Findings
Segregation of Duties

ISD 2396 A.C.G.C.
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 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

Segregation of Duties

ISD 2759 EAGLE VALLEY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2889 LAKE PARK-AUDUBON

Internal Control/Management Findings

Segregation of Duties

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 RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

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

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SCHOOLS AND RELATED AGENCIES (continued)

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Expenditures

Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

WOODSON INST FOR STUDENT EXCELLENCE

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties