

## **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 Capital 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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**Summary of Nonfederal Crosscutting Findings by Agency Type**  
**For the Year Ended June 30, 2005**

**Exhibit 5**

**CITIES**

**CITY OF ADA**

Internal Control/Management Findings  
State and Local Compliance

**CITY OF AVOCA**

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

**CITY OF AVON**

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

**CITY OF BAGLEY**

Internal Control/Management Findings  
State and Local Compliance

**CITY OF BARNESVILLE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF BATTLE LAKE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF BELLE PLAINE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF BEMIDJI**

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

**CITY OF BENSON**

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

**CITY OF BIG LAKE**

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

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**Exhibit 5  
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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**CITIES (continued)**

**CITY OF BROOKLYN PARK**

Internal Control/Management Findings  
State and Local Compliance

**CITY OF COKATO**

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

**CITY OF COLD SPRING**

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

**CITY OF COLUMBIA HEIGHTS**

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

**CITY OF COOK**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF COTTAGE GROVE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF COTTONWOOD**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF DAWSON**

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

**CITY OF DELANO**

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

**CITY OF DULUTH**

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

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**Exhibit 5  
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**CITIES (continued)**

**CITY OF EAST GRAND FORKS**

Internal Control/Management Findings  
Security for Bank Deposits

**CITY OF EVELETH**

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

**CITY OF FARIBAULT**

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

**CITY OF FISHER**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF GRAND MARAIS**

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

**CITY OF HERMAN**

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

**CITY OF HIBBING**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF HOFFMAN**

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

**CITY OF LAKE CITY**

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

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**CITIES (continued)**

**CITY OF LAKE CRYSTAL**

Internal Control/Management Findings  
Security for Bank Deposits

**CITY OF LAKE WILSON**

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

**CITY OF LAKEFIELD**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF LISMORE**

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

**CITY OF LITTLE FALLS**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF LONSDALE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF MABEL**

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

**CITY OF MADISON**

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

**CITY OF MINNEAPOLIS**

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

**CITY OF MONTGOMERY**

Internal Control/Management Findings  
Segregation of Duties

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

**CITY OF MOUNTAIN LAKE**

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

**CITY OF NEW RICHLAND**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF NEW YORK MILLS**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF NEWPORT**

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

**CITY OF NORTHOME**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF REVERE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF RICHFIELD**

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

**CITY OF ROCKVILLE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF ROSEAU**

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

**CITY OF SAUK RAPIDS**

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

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

**CITY OF ST AUGUSTA**

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

**CITY OF ST CLOUD**

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

**CITY OF ST PETER**

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

**CITY OF STAPLES**

- Internal Control/Management Findings
  - State and Local Compliance

**CITY OF THIEF RIVER FALLS**

- Internal Control/Management Findings
  - Security for Bank Deposits

**CITY OF UNDERWOOD**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties

**CITY OF WABASHA**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF WEST CONCORD**

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

**CITY OF WHEATON**

- Internal Control/Management Findings
  - Segregation of Duties

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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**COUNTIES**

**AITKIN COUNTY**

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

**BECKER COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**BELTRAMI COUNTY**

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

**BENTON COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**BLUE EARTH COUNTY**

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

**CARLTON COUNTY**

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

**CARVER COUNTY**

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

**CASS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**CHISAGO COUNTY**

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



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**COUNTIES (continued)**

**CLAY COUNTY**

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

**CLEARWATER COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**COOK COUNTY**

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

**COTTONWOOD COUNTY**

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

**DODGE COUNTY**

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

**DOUGLAS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**FARIBAULT COUNTY**

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

**FREEBORN COUNTY**

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

**HOUSTON COUNTY**

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

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(Continued)**

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

**HUBBARD COUNTY**

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

**ITASCA COUNTY**

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

**KANABEC 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

**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
  - State and Local Compliance

**KOOCHICHING COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**LAC QUI PARLE COUNTY**

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

**LAKE COUNTY**

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

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**COUNTIES (continued)**

**LE SUEUR COUNTY**

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

**LINCOLN 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

**MAHNOMEN COUNTY**

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

**MARTIN COUNTY**

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

**MCLEOD COUNTY**

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

**MORRISON COUNTY**

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

**MOWER COUNTY**

Internal Control/Management Findings  
State and Local Compliance

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**COUNTIES (continued)**

**MURRAY COUNTY**

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

**NICOLLET COUNTY**

- Internal Control/Management Findings
  - 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

**OLMSTED COUNTY**

- Internal Control/Management Findings
  - State and Local Compliance

**OTTER TAIL COUNTY**

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

**PINE COUNTY**

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

**PIPESTONE COUNTY**

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

**POLK COUNTY**

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

**RAMSEY COUNTY**

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

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

**REDWOOD COUNTY**

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

**RICE COUNTY**

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

**ROCK COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Capital Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits

**ROSEAU COUNTY**

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

**SCOTT COUNTY**

- Internal Control/Management Findings
  - State and Local Compliance

**SHERBURNE COUNTY**

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

**ST LOUIS COUNTY**

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

**STEARNS COUNTY**

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

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

**STEELE COUNTY**

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

**STEVENS COUNTY**

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

**SWIFT COUNTY**

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

**TODD 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

**WABASHA COUNTY**

- Internal Control/Management Findings
  - State and Local Compliance

**WADENA COUNTY**

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

**WASHINGTON COUNTY**

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

**WINONA COUNTY**

- Internal Control/Management Findings
  - State and Local Compliance

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

**WRIGHT COUNTY**

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

**NONPROFIT AGENCIES**

**CHILD CARE CHOICES INC**

Internal Control/Management Findings  
Segregation of Duties

**CHILDREN'S ADVOCATE PROG OF MANKATO**

Internal Control/Management Findings  
Segregation of Duties

**LAKES & PRAIRIES COMM ACT PARTNERSHIP**

Internal Control/Management Findings  
Segregation of Duties

**MIGRANT HEALTH SERVICE, INC**

Internal Control/Management Findings  
Segregation of Duties

**REACH-UP INCORPORATED**

Internal Control/Management Findings  
Segregation of Duties

**OTHER GOVERNMENTAL AGENCIES**

**CARLTON COOK LAKE ST LOUIS CO HL BD**

Internal Control/Management Findings  
Segregation of Duties

**DULUTH TRANSIT AUTHORITY**

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

**DULUTH/NORTH SHORE SANITARY DISTRICT**

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

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**OTHER GOVERNMENTAL AGENCIES (continued)**

**HUMAN SERV OF FARIBAULT & MARTIN CO**

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

**LAKE WASHINGTON SANITARY DISTRICT**

- Internal Control/Management Findings
- Segregation of Duties

**MN VALLEY REGIONAL RAILROAD AUTH**

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

**SOUTHWEST METRO TRANSIT COMMISSION**

- Internal Control/Management Findings
- Segregation of Duties

**ST CLOUD METROPOLITAN TRANSIT COMM**

- 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

**SCHOOLS AND RELATED AGENCIES**

**ACADEMIA CESAR CHAVEZ CHARTER SCHOOL**

- Internal Control/Management Findings
- Segregation of Duties



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**SCHOOLS AND RELATED AGENCIES (continued)**

**AREA SPEC ED COOP - E. GRAND FORKS**

Internal Control/Management Findings  
Segregation of Duties

**BEMIDJI INTERDISTRICT COUNCIL**

Internal Control/Management Findings  
Segregation of Duties

**BENTON-STEARNES EDUCATION DISTRICT**

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

**CARVER-SCOTT EDUCATIONAL COOP**

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

**FRESHWATER EDUCATION DISTRICT**

Internal Control/Management Findings  
State and Local Compliance

**GOODHUE COUNTY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**HIAWATHA VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**INTERMEDIATE SCHOOL DISTRICT 287**

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

**INTERMEDIATE SCHOOL DISTRICT 917**

Internal Control/Management Findings  
Segregation of Duties

**ISD 0001 AITKIN**

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

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings  
Segregation of Duties

ISD 0014 FRIDLEY

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

ISD 0022 DETROIT LAKES

Internal Control/Management Findings  
Segregation of Duties

ISD 0025 PINE POINT (PONSFORD)

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 0094 CLOQUET

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

ISD 0115 CASS LAKE - BENA

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

ISD 0118 REMER

Internal Control/Management Findings  
Segregation of Duties

ISD 0129 MONTEVIDEO

Internal Control/Management Findings  
Security for Bank Deposits

ISD 0162 BAGLEY

Internal Control/Management Findings  
Segregation of Duties

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0166 COOK COUNTY

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

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 W ST PAUL-MENDOTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0200 HASTINGS

Internal Control/Management Findings  
Segregation of Duties

ISD 0271 BLOOMINGTON

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

ISD 0277 WESTONKA

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

ISD 0278 ORONO

Internal Control/Management Findings  
Segregation of Duties

ISD 0281 ROBBINSDALE

Internal Control/Management Findings  
Security for Bank Deposits

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0309 PARK RAPIDS

Internal Control/Management Findings  
Segregation of Duties

ISD 0317 DEER RIVER

Internal Control/Management Findings  
Segregation of Duties

ISD 0318 GRAND RAPIDS

Internal Control/Management Findings  
Segregation of Duties

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings  
Security for Bank Deposits

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings  
Segregation of Duties

ISD 0413 MARSHALL

Internal Control/Management Findings  
Security for Bank Deposits

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

Internal Control/Management Findings  
Segregation of Duties

ISD 0477 PRINCETON

Internal Control/Management Findings  
Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings  
Segregation of Duties

ISD 0482 LITTLE FALLS

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

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0535 ROCHESTER

Internal Control/Management Findings  
State and Local Compliance

ISD 0548 PELICAN RAPIDS

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

ISD 0578 PINE CITY

Internal Control/Management Findings  
Segregation of Duties

ISD 0592 CLIMAX

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

ISD 0624 WHITE BEAR LAKE

Internal Control/Management Findings  
Segregation of Duties

ISD 0690 WARROAD

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

ISD 0700 HERMANTOWN

Internal Control/Management Findings  
Segregation of Duties

ISD 0701 HIBBING

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

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2005**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0704 PROCTOR

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

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0709 DULUTH

- Internal Control/Management Findings
  - State and Local Compliance

ISD 0712 MOUNTAIN IRON-BUHL

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

ISD 0717 JORDAN

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

ISD 0719 PRIOR LAKE

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

ISD 0728 ELK RIVER

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

ISD 0740 MELROSE

- 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  
For the Year Ended June 30, 2005**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0742 ST CLOUD

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

ISD 0748 SARTELL

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0761 OWATONNA

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

ISD 0832 MAHTOMEDI

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

- Internal Control/Management Findings
  - State and Local Compliance

ISD 0840 ST JAMES

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0876 ANNANDALE

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

ISD 0877 BUFFALO-HANOVER-MONTROSE

- Internal Control/Management Findings
  - Security for Bank Deposits

ISD 0882 MONTICELLO

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

ISD 0883 ROCKFORD

- 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  
For the Year Ended June 30, 2005**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0911 CAMBRIDGE

Internal Control/Management Findings  
State and Local Compliance

ISD 0912 MILACA

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

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings  
Segregation of Duties

ISD 2144 CHISAGO LAKES

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

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  
Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA

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 2396 ATWATER-COSMOS-GROVE CITY

Internal Control/Management Findings  
Segregation of Duties

ISD 2580 EAST CENTRAL SCHOOLS

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

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings  
Segregation of Duties

ISD 2711 MESABI EAST SCHOOLS

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

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2856 STEPHEN-ARGYLE

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

ISD 2890 RENVILLE COUNTY WEST

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

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings  
Segregation of Duties

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings  
Segregation of Duties

MID STATE EDUCATION DISTRICT

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  
For the Year Ended June 30, 2005**

**SCHOOLS AND RELATED AGENCIES (continued)**

**MIDWEST SPECIAL ED COOP**

Internal Control/Management Findings  
Segregation of Duties

**MN RIVER VALLEY SPEC ED COOP**

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

**MN TRANSITIONS CHARTER SCHOOL**

Internal Control/Management Findings  
Security for Bank Deposits

**MN VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**NATIONAL JOINT POWERS ALLIANCE**

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

**NEW SPIRIT SCHOOLS CHARTER 4029**

Internal Control/Management Findings  
Segregation of Duties

**NEW VISIONS SCHOOL**

Internal Control/Management Findings  
Security for Bank Deposits

**NORTHEAST SERVICE COOP**

Internal Control/Management Findings  
State and Local Compliance

**NORTHERN LAKES SP ED COOP**

Internal Control/Management Findings  
Segregation of Duties

**NORTHLAND LEARNING CENTER, VIRGINIA**

Internal Control/Management Findings  
Segregation of Duties

**RIVER BEND EDUCATION DISTRICT**

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

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2005**

**SCHOOLS AND RELATED AGENCIES (continued)**

**ROOT RIVER EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**SSD 1 MINNEAPOLIS**

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

**SSD 6 SOUTH ST PAUL**

Internal Control/Management Findings  
Segregation of Duties  
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

**ZUMBRO EDUCATION DISTRICT**

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

**TRIBAL GOVERNMENTS**

**FOND DU LAC RESERVATION**

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

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