

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 Capital 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
Office of the State Auditor
Statewide Single Audit
Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

Exhibit 6

CITIES

CITY OF AVOCA
Internal Control/Management Findings
Segregation of Duties

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 BIG LAKE
Internal Control/Management Findings
Segregation of Duties

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

CITY OF COOK
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

CITY OF EVELETH
Internal Control/Management Findings
Segregation of Duties

CITY OF FISHER
Internal Control/Management Findings
Segregation of Duties

CITY OF GRAND MARAIS
Internal Control/Management Findings
Segregation of Duties

CITY OF HERMAN
Internal Control/Management Findings
Segregation of Duties

CITY OF HIBBING
Internal Control/Management Findings
Segregation of Duties

CITY OF HOFFMAN
Internal Control/Management Findings
Segregation of Duties

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**Exhibit 6
(Continued)**

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

CITIES (continued)

CITY OF LAKE WILSON

Internal Control/Management Findings
Segregation of Duties

CITY OF LAKEFIELD

Internal Control/Management Findings
Segregation of Duties

CITY OF LISMORE

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

CITY OF MONTGOMERY

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

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF NEW RICHLAND

Internal Control/Management Findings
Segregation of Duties

CITY OF NORTHOME

Internal Control/Management Findings
Segregation of Duties

CITY OF REVERE

Internal Control/Management Findings
Segregation of Duties

CITY OF ROSEAU

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

CITY OF SAUK RAPIDS

Internal Control/Management Findings
Segregation of Duties

CITY OF ST AUGUSTA

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

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**Exhibit 6
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**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

CITIES (continued)

CITY OF UNDERWOOD

Internal Control/Management Findings
Segregation of Duties

CITY OF WABASHA

Internal Control/Management Findings
Segregation of Duties

CITY OF WEST CONCORD

Internal Control/Management Findings
Segregation of Duties

CITY OF WHEATON

Internal Control/Management Findings
Capital Assets
Segregation of Duties

COUNTIES

BELTRAMI COUNTY

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

KOOCHICHING COUNTY

Internal Control/Management Findings
Segregation of Duties

MARTIN COUNTY

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

NONPROFIT AGENCIES

CHILD CARE CHOICES INC

Internal Control/Management Findings
Capital Assets
Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings
Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

LAKE WASHINGTON SANITARY DISTRICT

Internal Control/Management Findings
Segregation of Duties

ST CLOUD METROPOLITAN TRANSIT COMM

Internal Control/Management Findings
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings
Segregation of Duties

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**Exhibit 6
(Continued)**

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

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings

Segregation of Duties

ISD 0162 BAGLEY

Internal Control/Management Findings

Segregation of Duties

ISD 0192 FARMINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0271 BLOOMINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0309 PARK RAPIDS

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

ISD 0480 ONAMIA

Internal Control/Management Findings

Segregation of Duties

ISD 0508 ST PETER

Internal Control/Management Findings

Cash Management/Revenues

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings

Segregation of Duties

ISD 0717 JORDAN

Internal Control/Management Findings

Segregation of Duties

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

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0832 MAHTOMEDI

Internal Control/Management Findings

Segregation of Duties

ISD 0876 ANNANDALE

Internal Control/Management Findings

Segregation of Duties

ISD 0883 ROCKFORD

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 2174 PINE RIVER - BACKUS

Internal Control/Management Findings

Segregation of Duties

ISD 2689 PIPESTONE-JASPER

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

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Expenditures

Segregation of Duties

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

NATIONAL JOINT POWERS ALLIANCE

Internal Control/Management Findings

Segregation of Duties

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

SCHOOLS AND RELATED AGENCIES (continued)

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

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

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