

## **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.

**State of Minnesota**  
**Office of the State Auditor**  
**Statewide Single Audit**  
**Summary of Nonfederal Crosscutting Findings by Agency Type**  
**For the Year Ended June 30, 2006**

**Exhibit 5**

**CITIES**

**CITY OF AITKIN**

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

**CITY OF AVON**

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

**CITY OF BIG LAKE**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF CANBY**

Internal Control/Management Findings  
Capital Assets

**CITY OF CLAREMONT**

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

**CITY OF COLD SPRING**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF COLUMBIA HEIGHTS**

Internal Control/Management Findings  
Cash Management/Revenues

**CITY OF COOK**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF CROOKSTON**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF DAWSON**

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**CITIES (continued)**

**CITY OF DULUTH**

Internal Control/Management Findings  
Segregation of Duties  
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 FERGUS FALLS**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF FISHER**

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

**CITY OF HERMAN**

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

**CITY OF HIBBING**

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

**CITY OF HOFFMAN**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF LAKEFIELD**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF LITTLE FALLS**

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**CITIES (continued)**

**CITY OF LONSDALE**

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

**CITY OF MADISON**

Internal Control/Management Findings  
Capital Assets  
Segregation of Duties

**CITY OF MINNEAPOLIS**

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

**CITY OF RICHFIELD**

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

**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

**CITY OF ST ANTHONY [HENNEPIN]**

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

**CITY OF ST CLOUD**

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**CITIES (continued)**

**CITY OF ST PETER**

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

**CITY OF TWO HARBORS**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF WEST CONCORD**

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

**COUNTIES**

**AITKIN COUNTY**

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

**ANOKA COUNTY**

- Internal Control/Management Findings
  - Expenditures

**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

**CARLTON COUNTY**

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**COUNTIES (continued)**

**CASS COUNTY**

Internal Control/Management Findings  
Segregation of Duties

**CHIPPEWA COUNTY**

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

**CHISAGO COUNTY**

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

**CLAY COUNTY**

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

**CLEARWATER COUNTY**

Internal Control/Management Findings  
Segregation of Duties

**COOK COUNTY**

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

**CROW WING COUNTY**

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

**DAKOTA COUNTY**

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

**DOUGLAS COUNTY**

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**COUNTIES (continued)**

**GOODHUE 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  
Segregation of Duties  
State and Local Compliance

**HUBBARD COUNTY**

Internal Control/Management Findings  
Segregation of Duties

**ISANTI COUNTY**

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

**ITASCA COUNTY**

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

**KANABEC COUNTY**

Internal Control/Management Findings  
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

**KOOCHICHING COUNTY**

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**COUNTIES (continued)**

**LAC QUI PARLE COUNTY**

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

**LAKE COUNTY**

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

**LAKE OF THE WOODS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**LYON COUNTY**

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

**MAHNOMEN COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**MC LEOD 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

**MORRISON COUNTY**

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**COUNTIES (continued)**

**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

**NORMAN 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
  - Segregation of Duties

**PINE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**PIPESTONE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**POLK COUNTY**

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

**POPE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**COUNTIES (continued)**

**RED LAKE COUNTY**

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

**REDWOOD COUNTY**

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

**RICE COUNTY**

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

**ROSEAU COUNTY**

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

**SHERBURNE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**ST LOUIS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**STEARNS COUNTY**

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

**STEELE COUNTY**

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**COUNTIES (continued)**

**SWIFT COUNTY**

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

**TODD COUNTY**

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

**WADENA COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**WASHINGTON COUNTY**

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

**WILKIN COUNTY**

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

**WRIGHT COUNTY**

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

**MPLS MEDICAL RESEARCH FOUNDATION**

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**NONPROFIT AGENCIES (continued)**

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

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

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

KNIFE RIVER-LARSMONT SANITARY DISTRICT

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

LAKE WASHINGTON SANITARY DISTRICT

Internal Control/Management Findings  
Segregation of Duties

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  
General Administration - Adequacy/Propriety of Procedures

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**REGIONAL DEVELOPMENT COMMISSIONS**

**METROPOLITAN COUNCIL**

Internal Control/Management Findings  
Capital Assets

**SCHOOLS AND RELATED AGENCIES**

**ACADEMIA CESAR CHAVEZ CHARTER SCHOOL**

Internal Control/Management Findings  
Segregation of Duties

**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  
Segregation of Duties  
State and Local Compliance

**CARVER-SCOTT EDUCATIONAL COOP**

Internal Control/Management Findings  
Segregation of Duties

**DULUTH PUBLIC SCHOOLS ACADEMY**

Internal Control/Management Findings  
Segregation of Duties  
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 of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

INTERMEDIATE SCHOOL DISTRICT 917

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

ISD 0001 AITKIN

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  
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  
State and Local Compliance

ISD 0051 FOLEY

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

ISD 0094 CLOQUET

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

ISD 0113 WALKER-HACKENSACK-AKELEY

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

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
  - State and Local Compliance

ISD 0162 BAGLEY

- Internal Control/Management Findings
  - Segregation of Duties

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

ISD 0192 FARMINGTON

- Internal Control/Management Findings
  - Segregation of Duties

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
  - Security for Bank Deposits
  - State and Local Compliance

ISD 0200 HASTINGS

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

ISD 0270 HOPKINS

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0271 BLOOMINGTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0277 WESTONKA

Internal Control/Management Findings  
Segregation of Duties

ISD 0278 ORONO

Internal Control/Management Findings  
Segregation of Duties

ISD 0309 PARK RAPIDS

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

ISD 0316 COLERAINE

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

ISD 0317 DEER RIVER

Internal Control/Management Findings  
Segregation of Duties

ISD 0318 GRAND RAPIDS

Internal Control/Management Findings  
Segregation of Duties

ISD 0394 MONTGOMERY-LONSDALE

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

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

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

ISD 0518 WORTHINGTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings  
Segregation of Duties

ISD 0578 PINE CITY

Internal Control/Management Findings  
Segregation of Duties

ISD 0624 WHITE BEAR LAKE

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

ISD 0701 HIBBING

Internal Control/Management Findings  
Segregation of Duties

ISD 0704 PROCTOR

Internal Control/Management Findings  
Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings  
Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

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

ISD 0719 PRIOR LAKE

Internal Control/Management Findings  
Segregation of Duties

ISD 0720 SHAKOPEE

Internal Control/Management Findings  
Segregation of Duties

ISD 0727 BIG 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

ISD 0742 ST CLOUD

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

ISD 0748 SARTELL

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

ISD 0750 ROCORI AREA SCHOOLS

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

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  
State and Local Compliance

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 0876 ANNANDALE

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

ISD 0882 MONTICELLO

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

ISD 0883 ROCKFORD

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  
State and Local Compliance

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

**ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN**

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

**ISD 2144 CHISAGO LAKES (LINDSTROM)**

Internal Control/Management Findings  
Segregation of Duties

**ISD 2149 MINNEWASKA**

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

**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

**ISD 2689 PIPESTONE-JASPER**

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

**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

**ISD 2856 STEPHEN-ARGYLE**

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

**MIDWEST SPECIAL ED COOP**

Internal Control/Management Findings  
Segregation of Duties

**MN INTERNSHIP CENTER CHARTER SCHOOL**

Internal Control/Management Findings  
Segregation of Duties

**MN RIVER VALLEY SPEC ED COOP**

Internal Control/Management Findings  
Segregation of Duties

**NATIONAL JOINT POWERS ALLIANCE**

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**SCHOOLS AND RELATED AGENCIES (continued)**

**NEW SPIRIT SCHOOLS CHARTER 4029**

Internal Control/Management Findings  
Segregation of Duties

**NORTHERN LAKES SP ED COOP**

Internal Control/Management Findings  
Segregation of Duties

**NORTHLAND LEARNING CENTER, VIRGINIA**

Internal Control/Management Findings  
Segregation of Duties

**NW REGIONAL INTERDISTRICT COUNCIL**

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

**SSD 6 SOUTH ST PAUL**

Internal Control/Management Findings  
Segregation of Duties

**ST CROIX RIVER EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**TAREK IBN ZIYAD ACADEMY CHARTER SCHOOL**

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

**TWIN CITIES INTERNATIONAL ELEMENTARY CHARTER SCHOOL 4077**

Internal Control/Management Findings  
Segregation of Duties

**WEST CENTRAL EDUCATION DISTRICT**

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2006**

**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

WEST METRO EDUCATION PROGRAM

Internal Control/Management Findings

Segregation of Duties

Security for Bank Deposits

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

State and Local Compliance

This page left blank intentionally.