

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, 2006**

Exhibit 6

CITIES

CITY OF BIG LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF CLAREMONT

Internal Control/Management Findings
Segregation of Duties

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

CITY OF EVELETH

Internal Control/Management Findings
Segregation of Duties

CITY OF FISHER

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

CITY OF LAKEFIELD

Internal Control/Management Findings
Segregation of Duties

CITY OF LONSDALE

Internal Control/Management Findings
Segregation of Duties

CITY OF ROSEAU

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

CITY OF TWO HARBORS

Internal Control/Management Findings
Segregation of Duties

CITY OF WEST CONCORD

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

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**Exhibit 6
(Continued)**

COUNTIES

KOOCHICHING COUNTY

Internal Control/Management Findings
Segregation of Duties

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

OTHER GOVERNMENTAL AGENCIES

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings
Segregation of Duties

LAKE WASHINGTON SANITARY DISTRICT

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
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings
Segregation of Duties

ISD 0138 NORTH BRANCH

Internal Control/Management Findings
Expenditures

ISD 0162 BAGLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0181 BRAINERD

Internal Control/Management Findings
Expenditures

ISD 0270 HOPKINS

Internal Control/Management Findings
Expenditures

ISD 0271 BLOOMINGTON

Internal Control/Management Findings
Segregation of Duties

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**Exhibit 6
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings

Expenditures

ISD 0276 MINNETONKA

Internal Control/Management Findings

Expenditures

ISD 0309 PARK RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0316 COLERAINE

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

ISD 0435 WAUBUN

Internal Control/Management Findings

Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings

Segregation of Duties

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

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

ISD 0832 MAHTOMEDI

Internal Control/Management Findings

Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0846 BRECKENRIDGE

Internal Control/Management Findings

Segregation of Duties

ISD 0876 ANNANDALE

Internal Control/Management Findings

Segregation of Duties

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings

Segregation of Duties

ISD 2144 CHISAGO LAKES (LINDSTROM)

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 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings

Expenditures

ISD 2396 ATWATER-COSMOS-GROVE CITY

Internal Control/Management Findings

Expenditures

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings

Segregation of Duties

ISD 2711 MESABI EAST SCHOOLS

Internal Control/Management Findings

Expenditures

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

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Segregation of Duties

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings

Segregation of Duties

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**Exhibit 6
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SCHOOLS AND RELATED AGENCIES (continued)

NATIONAL JOINT POWERS ALLIANCE

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

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties