

EXHIBIT 5

NONFEDERAL CROSSCUTTING FINDINGS

The following exhibit is a summary of nonfederal crosscutting findings by subrecipient entity. A nonfederal crosscutting finding is a finding that does not pertain to 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:

- Financial reporting (including audit adjustments and prior period restatements)
- Cash management/revenues (receivables, investments, etc.)
- Expenditures (purchasing, payroll, etc.)
- Capital assets
- State and local compliance (claims and disbursements, contracting and bidding, deposits and investments, public indebtedness, conflicts of interest, other)
- Security for bank deposits
- Segregation of duties
- General administration, adequacy/propriety of procedures

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, 2008

Exhibit 5

CITIES

CITY OF ALBANY

Internal Control/Management Findings
Segregation of Duties

CITY OF ALBERT LEA

Internal Control/Management Findings
Financial Reporting

CITY OF BEMIDJI

Internal Control/Management Findings
Financial Reporting

CITY OF BENSON

Internal Control/Management Findings
Segregation of Duties

CITY OF BIRD ISLAND

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

CITY OF BLOOMINGTON

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

CITY OF BRAINERD

Internal Control/Management Findings
Financial Reporting

CITY OF BUFFALO

Internal Control/Management Findings
Financial Reporting

CITY OF CALLAWAY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF CARLTON

Internal Control/Management Findings
Financial Reporting
State and Local Compliance
Segregation of Duties
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, 2008**

CITIES (continued)

CITY OF CLOQUET

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

CITY OF DULUTH

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

CITY OF EAGAN

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF EAST GRAND FORKS

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF EDINA

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

CITY OF ELY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

CITY OF HARRIS

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

CITY OF HAWLEY

- Internal Control/Management Findings
 - Financial Reporting

CITY OF HUTCHINSON

- Internal Control/Management Findings
 - Financial Reporting
 - State and Local Compliance
 - 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, 2008**

CITIES (continued)

CITY OF INTERNATIONAL FALLS

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

CITY OF LE CENTER

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

CITY OF LITTLE FALLS

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

CITY OF MARSHALL

- Internal Control/Management Findings
 - Financial Reporting

CITY OF MILACA

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

CITY OF MINNEAPOLIS

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

CITY OF MOORHEAD

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

CITY OF NEW YORK MILLS

- Internal Control/Management Findings
 - Financial Reporting
 - Security for Bank Deposits
 - Segregation of Duties
 - 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, 2008**

CITIES (continued)

CITY OF NEWPORT

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

CITY OF OWATONNA

- Internal Control/Management Findings
 - Financial Reporting

CITY OF PARK RAPIDS

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

CITY OF PLYMOUTH

- Internal Control/Management Findings
 - Financial Reporting

CITY OF RICHFIELD

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

CITY OF RICHMOND

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

CITY OF ROSEAU

- Internal Control/Management Findings
 - Financial Reporting

CITY OF RUSHFORD [C]

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF SAUK CENTRE

- Internal Control/Management Findings
 - Financial Reporting
 - State and Local Compliance
 - 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, 2008**

CITIES (continued)

CITY OF SAUK RAPIDS

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

CITY OF ST CLOUD

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

CITY OF ST PAUL

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

CITY OF TAYLORS FALLS

- Internal Control/Management Findings
 - Financial Reporting

CITY OF THIEF RIVER FALLS

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

CITY OF TWIN VALLEY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

CITY OF VIKING

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

CITY OF WATKINS

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

CITY OF WILLMAR

- Internal Control/Management Findings
 - Financial Reporting

**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, 2008**

CITIES (continued)

CITY OF WINSTED

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

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

BECKER COUNTY

- Internal Control/Management Findings
- Segregation of Duties

BELTRAMI COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues
- Segregation of Duties
- General Administration - Adequacy/Propriety of Procedures

BENTON COUNTY

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

BIG STONE COUNTY

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

BLUE EARTH COUNTY

- Internal Control/Management Findings
- Financial Reporting

**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, 2008**

COUNTIES (continued)

BROWN COUNTY

- Internal Control/Management Findings
- Financial Reporting

CARLTON COUNTY

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

CARVER COUNTY

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

CASS COUNTY

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

CHISAGO COUNTY

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

CLAY COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues
- Security for Bank Deposits
- Segregation of Duties

CLEARWATER COUNTY

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance
- Security for Bank Deposits
- 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, 2008**

COUNTIES (continued)

COOK COUNTY

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

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

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

DOUGLAS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

FARIBAULT COUNTY

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

FILLMORE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

FREEBORN COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - Security for Bank Deposits
 - Segregation of Duties
 - 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, 2008**

COUNTIES (continued)

GOODHUE COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

GRANT COUNTY

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

HENNEPIN COUNTY

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

HOUSTON COUNTY

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

HUBBARD COUNTY

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

ISANTI COUNTY

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

ITASCA COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - State and Local Compliance
 - Security for Bank Deposits
 - Segregation of Duties
 - 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, 2008**

COUNTIES (continued)

JACKSON COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

KANABEC COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - Security for Bank Deposits
 - Segregation of Duties

KANDIYOHI COUNTY

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

KITTSOON COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

KOOCHICHING COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

LAC QUI PARLE COUNTY

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

LAKE COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Expenditures
 - Capital Assets
 - State and Local Compliance
 - Security for Bank Deposits
 - Segregation of Duties
 - 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, 2008**

COUNTIES (continued)

LAKE OF THE WOODS COUNTY

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

LE SUEUR COUNTY

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

MAHNOMEN COUNTY

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

MARSHALL COUNTY

- Internal Control/Management Findings
 - Financial Reporting

MC LEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

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

MORRISON COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - State and Local Compliance
 - Segregation of Duties
 - 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, 2008**

COUNTIES (continued)

MOWER COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

NORMAN COUNTY

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

OLMSTED COUNTY

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

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties
 - 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, 2008**

COUNTIES (continued)

POLK COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

RAMSEY COUNTY

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

RED LAKE COUNTY

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

REDWOOD COUNTY

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

RICE COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ROCK COUNTY

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

ROSEAU COUNTY

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

SCOTT COUNTY

- Internal Control/Management Findings
- Cash Management/Revenues
- Expenditures
- 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, 2008**

COUNTIES (continued)

SHERBURNE COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

STEELE COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - Expenditures
 - State and Local Compliance
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

SWIFT COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - Expenditures
 - State and Local Compliance
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

TODD COUNTY

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

WABASHA COUNTY

- Internal Control/Management Findings
 - Expenditures
 - 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, 2008**

COUNTIES (continued)

WADENA COUNTY

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

WASECA COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

WASHINGTON COUNTY

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

WATONWAN COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

WILKIN COUNTY

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

WINONA COUNTY

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

WRIGHT COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - State and Local Compliance
 - Segregation of Duties
 - 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, 2008**

COUNTIES (continued)

YELLOW MEDICINE COUNTY

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

NONPROFIT AGENCIES

ADULTS & CHILDRENS ALLIANCE INC

- Internal Control/Management Findings
- Financial Reporting

AFRICAN COMMUNITY SERVICES

- Internal Control/Management Findings
- Segregation of Duties

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues

BI-COUNTY COMM ACTION COUNCIL

- Internal Control/Management Findings
- Financial Reporting

CAP OF SUBURBAN HENNEPIN

- Internal Control/Management Findings
- Cash Management/Revenues

CENTRAL MN COUNCIL ON AGING

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

CHILD CARE AND NUTRITION INC

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

CHILD CARE CHOICES INC

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

INTER-COUNTY COMMUNITY COUNCIL

- Internal Control/Management Findings
- Financial Reporting

**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, 2008**

NONPROFIT AGENCIES (continued)

KOOTASCA COMM ACTION INC

Internal Control/Management Findings
Financial Reporting

LIFETRACK RESOURCES

Internal Control/Management Findings
Financial Reporting

LUTHERAN SOCIAL SERVICE OF MN

Internal Control/Management Findings
Financial Reporting

MN ADOPTION RESOURCE NETWORK INC

Internal Control/Management Findings
Financial Reporting

NORTHWEST COMMUNITY ACTION INC

Internal Control/Management Findings
Financial Reporting

OTTERTAIL-WADENA COMM ACT CNCL

Internal Control/Management Findings
Financial Reporting

PLANNED PARENTHOOD OF MN ND & SD

Internal Control/Management Findings
Segregation of Duties

REACH-UP INCORPORATED

Internal Control/Management Findings
Segregation of Duties

RESOURCE INC

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

SW MN OPPORTUNITY COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SW MN PIC

Internal Control/Management Findings
Financial Reporting

TRI-VALLEY OPPORTUNITY COUNCIL INC

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, 2008**

NONPROFIT AGENCIES (continued)

WEST CENTRAL MN COMMUNITIES ACTION

Internal Control/Management Findings
Financial Reporting

WORKFORCE DEVELOPMENT, INC.

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION

Internal Control/Management Findings
Financial Reporting

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
Financial Reporting
Segregation of Duties
General Administration - Adequacy/Propriety of Procedures

DULUTH AIRPORT AUTHORITY

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

DULUTH TRANSIT AUTHORITY

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

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

LINCOLN LYON MURRAY HUMAN SERVICES

Internal Control/Management Findings
Financial Reporting
Expenditures
Security for Bank Deposits
Segregation of Duties
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, 2008**

OTHER GOVERNMENTAL AGENCIES (continued)

MEEKER-MCLEOD-SIBLEY CHS

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

NE MN OFFICE OF JOB TRAINING

Internal Control/Management Findings
Segregation of Duties

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings
Security for Bank Deposits

ROCK COUNTY RURAL WATER DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SHETEK AREA WATER AND SEWER COMMISSION

Internal Control/Management Findings
Segregation of Duties

STEARNS-BENTON EMPLOYMENT TRNG CNCL

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

WESTERN LAKE SUPERIOR SANITARY DIST

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

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

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

METROPOLITAN COUNCIL

Internal Control/Management Findings
Financial Reporting

MID-MINNESOTA DEVELOPMENT COMM

Internal Control/Management Findings
Segregation of Duties

UPPER MN VALLEY REG DEVELOP COMM

Internal Control/Management Findings
Financial Reporting

**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, 2008**

SCHOOLS AND RELATED AGENCIES

AFSA HIGH SCHOOL

Internal Control/Management Findings
State and Local Compliance

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CARVER-SCOTT EDUCATIONAL COOP

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

CONCORDIA CREATIVE LRNG ACADEMY

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

DULUTH PUBLIC SCHOOLS ACADEMY

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

EXCELL ACADEMY FOR HIGHER LEARNING

Internal Control/Management Findings
Security for Bank Deposits

FRESHWATER EDUCATION DISTRICT

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

HARBOR CITY INTERNATIONAL SCHOOL

Internal Control/Management Findings
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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

HIGHER GROUND ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

INTERMEDIATE SCHOOL DISTRICT 287

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

INTERMEDIATE SCHOOL DISTRICT 917

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

ISD 0001 AITKIN

Internal Control/Management Findings
State and Local Compliance

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings
Financial Reporting

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY

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

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 0023 FRAZEE

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 0025 PINE POINT (PONSFORD)

Internal Control/Management Findings
Financial Reporting

**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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0036 KELLIHER

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

ISD 0038 RED LAKE

- Internal Control/Management Findings
 - Financial Reporting

ISD 0047 SAUK RAPIDS

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

ISD 0051 FOLEY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - State and Local Compliance
 - Segregation of Duties

ISD 0077 MANKATO

- Internal Control/Management Findings
 - Financial Reporting
 - State and Local Compliance

ISD 0084 SLEEPY EYE

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues

ISD 0088 NEW ULM

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

ISD 0094 CLOQUET

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

ISD 0110 WACONIA

- Internal Control/Management Findings
 - Financial Reporting

**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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0111 WATERTOWN - MAYER

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0112 EASTERN CARVER CO (CHASKA)

- Internal Control/Management Findings
- Financial Reporting

ISD 0113 WALKER-HACKENSACK-AKELEY

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0115 CASS LAKE - BENA

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

ISD 0118 NORTHLAND COMMUNITY REMER

- Internal Control/Management Findings
- Financial Reporting

ISD 0129 MONTEVIDEO

- Internal Control/Management Findings
- Financial Reporting

ISD 0138 NORTH BRANCH

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance

ISD 0152 MOORHEAD

- Internal Control/Management Findings
- Financial Reporting

ISD 0162 BAGLEY

- Internal Control/Management Findings
- Segregation of Duties

ISD 0181 BRAINERD

- Internal Control/Management Findings
- Financial Reporting
- 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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0182 CROSBY

- Internal Control/Management Findings
- Segregation of Duties

ISD 0192 FARMINGTON

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

ISD 0194 LAKEVILLE

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

ISD 0196 ROSEMOUNT

- Internal Control/Management Findings
- State and Local Compliance

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0200 HASTINGS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0206 ALEXANDRIA

- Internal Control/Management Findings
- Financial Reporting

ISD 0239 RUSHFORD-PETERSON

- Internal Control/Management Findings
- Financial Reporting
- 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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0270 HOPKINS

Internal Control/Management Findings
Financial Reporting

ISD 0271 BLOOMINGTON

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

ISD 0276 MINNETONKA

Internal Control/Management Findings
Financial Reporting

ISD 0277 WESTONKA

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

ISD 0278 ORONO

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

ISD 0280 RICHFIELD

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

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings
Segregation of Duties

ISD 0283 ST LOUIS PARK

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0284 WAYZATA

Internal Control/Management Findings
Segregation of Duties

ISD 0286 BROOKLYN CENTER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties
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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0309 PARK RAPIDS

Internal Control/Management Findings
Financial Reporting

ISD 0316 COLERAINE

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 0317 DEER RIVER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0318 GRAND RAPIDS

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

ISD 0345 NEW LONDON-SPICER

Internal Control/Management Findings
Financial Reporting

ISD 0347 WILLMAR

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0394 MONTGOMERY-LONSDALE

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

ISD 0413 MARSHALL

Internal Control/Management Findings
Financial Reporting
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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0423 HUTCHINSON

- Internal Control/Management Findings
- Financial Reporting

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

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

ISD 0465 LITCHFIELD

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

ISD 0477 PRINCETON

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0480 ONAMIA

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

- Internal Control/Management Findings
- State and Local Compliance
- 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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0535 ROCHESTER

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance

ISD 0544 FERGUS FALLS

- Internal Control/Management Findings
- State and Local Compliance

ISD 0548 PELICAN RAPIDS

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0564 THIEF RIVER FALLS

- Internal Control/Management Findings
- Financial Reporting

ISD 0595 EAST GRAND FORKS

- Internal Control/Management Findings
- Financial Reporting
- Security for Bank Deposits

ISD 0621 MOUNDS VIEW

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

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

- Internal Control/Management Findings
- Capital Assets

ISD 0624 WHITE BEAR LAKE

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

ISD 0656 FARIBAULT

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

ISD 0659 NORTHFIELD

- Internal Control/Management Findings
- Financial Reporting

**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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0682 ROSEAU

Internal Control/Management Findings
Financial Reporting

ISD 0690 WARROAD

Internal Control/Management Findings
Financial Reporting

ISD 0701 HIBBING

Internal Control/Management Findings
Segregation of Duties

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0709 DULUTH

Internal Control/Management Findings
Financial Reporting

ISD 0712 MOUNTAIN IRON - BUHL

Internal Control/Management Findings
State and Local Compliance

ISD 0719 PRIOR LAKE

Internal Control/Management Findings
Financial Reporting

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

Internal Control/Management Findings
Financial Reporting

ISD 0727 BIG 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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0728 ELK RIVER

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance

ISD 0740 MELROSE

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

ISD 0742 ST CLOUD

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

ISD 0748 SARTELL

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

ISD 0750 ROCORI AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0829 WASECA

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

ISD 0832 MAHTOMEDI

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

ISD 0833 SO WASHINGTON COUNTY

- Internal Control/Management Findings
- State and Local Compliance

ISD 0840 ST JAMES

- Internal Control/Management Findings
- Financial Reporting
- 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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0861 WINONA

- Internal Control/Management Findings
- State and Local Compliance

ISD 0876 ANNANDALE

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

ISD 0877 BUFFALO-HANOVER-MONTROSE

- Internal Control/Management Findings
- Financial Reporting
- Security for Bank Deposits

ISD 0882 MONTICELLO

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

ISD 0883 ROCKFORD

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0912 MILACA

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

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

- Internal Control/Management Findings
- Financial Reporting

**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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2144 CHISAGO LAKES (LINDSTROM)

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 2149 MINNEWASKA

- Internal Control/Management Findings
- Financial Reporting
- Capital Assets
- State and Local Compliance

ISD 2154 EVELETH-GILBERT

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 2155 WADENA-DEER CREEK

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 2164 DILWORTH-GLYNDON-FELTON

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

ISD 2170 STAPLES - MOTLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 2174 PINE RIVER - BACKUS

- Internal Control/Management Findings
- Segregation of Duties

ISD 2184 LUVERNE

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 2190 YELLOW MEDICINE EAST

- Internal Control/Management Findings
- Financial Reporting
- Expenditures
- State and Local Compliance

ISD 2198 FILLMORE CENTRAL (PRESTON)

- 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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2311 CLEARBROOK-GONVICK

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2396 ATWATER-COSMOS-GROVE CITY

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

ISD 2534 BOLD (Bird Island/Olivia)

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 2580 EAST CENTRAL SCHOOLS

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

ISD 2689 PIPESTONE-JASPER

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

ISD 2711 MESABI EAST SCHOOLS (AURORA)

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

ISD 2752 FAIRMONT AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance
- 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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2859 GLENCOE-SILVER LAKE

- Internal Control/Management Findings
 - Financial Reporting

ISD 2860 BLUE EARTH AREA SCHOOLS

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

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
 - Segregation of Duties

LAKES COUNTRY SERVICE COOPERATIVE

- Internal Control/Management Findings
 - Financial Reporting

METRO TWIN CITIES AREA SERVICE COOP

- Internal Control/Management Findings
 - Segregation of Duties

MID STATE EDUCATION DISTRICT

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

MIDWEST SPECIAL ED COOP

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

MN INTERNSHIP CENTER CHARTER SCHOOL

- Internal Control/Management Findings
 - Financial Reporting

MN RIVER VALLEY ED DISTRICT

- Internal Control/Management Findings
 - Financial Reporting

**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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

MN RIVER VALLEY SPEC ED COOP

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

MN VALLEY COOPERATIVE

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

NAYTAHWAUSH COMMUNITY SCHOOL

- Internal Control/Management Findings
- Financial Reporting

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

NORTHLAND LEARNING CENTER, VIRGINIA

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

NORTHWEST SERVICE COOPERATIVE

- Internal Control/Management Findings
- Financial Reporting

NW REGIONAL INTERDISTRICT COUNCIL

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

SOJOURNER TRUTH ACADEMY

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

SOUTH CENTRAL SERVICE COOPERATIVE

- Internal Control/Management Findings
- Financial Reporting
- 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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

SOUTHERN MN SPCL SERVICES COOP

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

SOUTHERN PLAINS ED COOP

- Internal Control/Management Findings
- Financial Reporting

SSD 1 MINNEAPOLIS

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

SSD 6 SOUTH ST PAUL

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

ST CROIX RIVER EDUCATION DISTRICT

- Internal Control/Management Findings
- Segregation of Duties

TWIN CITIES INTERNATIONAL ELEMENTARY

- Internal Control/Management Findings
- Financial Reporting
- Security for Bank Deposits

WEST CENTRAL EDUCATION DISTRICT

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

WEST METRO EDUCATION PROGRAM

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

ZUMBRO EDUCATION DISTRICT

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues
- Expenditures
- State and Local Compliance
- Security for Bank Deposits

**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, 2008**

**Exhibit 5
(Continued)**

TRIBAL GOVERNMENTS

BOIS FORTE RES BUS COMM

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

MILLE LACS BAND OF CHIPPEWA INDIANS

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