

## **EXHIBIT 6**

### **FEDERAL CROSSCUTTING FINDINGS**

The following exhibit is a summary of federal crosscutting findings by subrecipient entity. A federal crosscutting finding is a non-monetary finding not specifically identified by CFDA number that 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:

- Capital assets
- General administration, adequacy/propriety of procedures
- Segregation of duties
- Financial reporting

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, 2008**

**Exhibit 6**

**CITIES**

CITY OF ALBANY

Internal Control/Management Findings  
Segregation of Duties

CITY OF BIRD ISLAND

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CITY OF ELY

Internal Control/Management Findings  
Segregation of Duties

CITY OF HARRIS

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CITY OF HUTCHINSON

Internal Control/Management Findings  
Financial Reporting

CITY OF LE CENTER

Internal Control/Management Findings  
Financial Reporting

CITY OF OWATONNA

Internal Control/Management Findings  
Financial Reporting

CITY OF RUSHFORD [C]

Internal Control/Management Findings  
Segregation of Duties

**COUNTIES**

FILLMORE COUNTY

Internal Control/Management Findings  
Financial Reporting

JACKSON COUNTY

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

KOOCHICHING COUNTY

Internal Control/Management Findings  
Segregation of Duties

LE SUEUR COUNTY

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

WASECA COUNTY

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

**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, 2008**

**Exhibit 6  
(Continued)**

**NONPROFIT AGENCIES**

CHILD CARE AND NUTRITION INC  
Internal Control/Management Findings  
Segregation of Duties

CHILD CARE CHOICES INC  
Internal Control/Management Findings  
Cash Management/Revenues  
Segregation of Duties

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

**OTHER GOVERNMENTAL AGENCIES**

ROCK COUNTY RURAL WATER DISTRICT  
Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

**SCHOOLS AND RELATED AGENCIES**

BEMIDJI REGIONAL INTERDISTRICT COUNCIL  
Internal Control/Management Findings  
Segregation of Duties

ISD 0014 FRIDLEY  
Internal Control/Management Findings  
Expenditures

ISD 0023 FRAZEE  
Internal Control/Management Findings  
Financial Reporting

ISD 0113 WALKER-HACKENSACK-AKELEY  
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 0518 WORTHINGTON  
Internal Control/Management Findings  
Segregation of Duties

ISD 0535 ROCHESTER  
Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

ISD 0701 HIBBING  
Internal Control/Management Findings  
Capital Assets  
Segregation of Duties

ISD 0706 VIRGINIA  
Internal Control/Management Findings  
Segregation of Duties

**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, 2008**

**Exhibit 6  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0720 SHAKOPEE  
Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

ISD 2142 ST LOUIS COUNTY  
Internal Control/Management Findings  
Segregation of Duties

ISD 2154 EVELETH-GILBERT  
Internal Control/Management Findings  
Segregation of Duties

ISD 2155 WADENA-DEER CREEK  
Internal Control/Management Findings  
Financial Reporting

ISD 2164 DILWORTH-GLYNDON-FELTON  
Internal Control/Management Findings  
Segregation of Duties

ISD 2198 FILLMORE CENTRAL (PRESTON)  
Internal Control/Management Findings  
Segregation of Duties

ISD 2689 PIPESTONE-JASPER  
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  
Segregation of Duties

NORTHLAND LEARNING CENTER, VIRGINIA  
Internal Control/Management Findings  
Segregation of Duties

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