

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 or noncompliance with Minnesota statutes. 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.

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2010**

Exhibit 5

CITIES

CITY OF ALBERT LEA

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

CITY OF ALEXANDRIA

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

CITY OF ANNANDALE

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

CITY OF AURORA

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

CITY OF BARRETT

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

CITY OF BEAVER BAY

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

CITY OF BEMIDJI

- Internal Control/Management Findings
- Financial Reporting

CITY OF BIG LAKE

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

CITY OF BLOOMINGTON

- Internal Control/Management Findings
- Expenditures

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**Exhibit 5
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CITIES (continued)

CITY OF BLUE EARTH

Internal Control/Management Findings
Financial Reporting

CITY OF BRAINERD

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

CITY OF BRECKENRIDGE

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

CITY OF BUFFALO

Internal Control/Management Findings
Financial Reporting
Expenditures

CITY OF CLARA CITY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF CLEAR LAKE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF CLEARWATER

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

CITY OF COSMOS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2010**

CITIES (continued)

CITY OF DALTON

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

CITY OF DASSEL

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

CITY OF DAYTON

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

CITY OF DELANO

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

CITY OF DULUTH

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

CITY OF EAST GRAND FORKS

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF EDEN VALLEY

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

CITY OF ELBOW LAKE

- Internal Control/Management Findings
 - Financial Reporting

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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CITIES (continued)

CITY OF ELY

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

CITY OF FARIBAULT

- Internal Control/Management Findings
- Cash Management/Revenues

CITY OF FERGUS FALLS

- Internal Control/Management Findings
- Segregation of Duties

CITY OF FRIDLEY

- Internal Control/Management Findings
- Financial Reporting

CITY OF GOODVIEW

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

CITY OF GRAND RAPIDS

- Internal Control/Management Findings
- Financial Reporting

CITY OF HANCOCK

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

CITY OF HOWARD LAKE

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

CITY OF INTERNATIONAL FALLS

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

CITY OF LAKE BRONSON

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

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**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2010**

CITIES (continued)

CITY OF LITCHFIELD

- Internal Control/Management Findings
- Financial Reporting

CITY OF LITTLE FALLS

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

CITY OF LONG PRAIRIE

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

CITY OF MADISON

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

CITY OF MARSHALL

- Internal Control/Management Findings
- Financial Reporting

CITY OF MINNEAPOLIS

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

CITY OF MONTICELLO

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

CITY OF MOORHEAD

- Internal Control/Management Findings
- Financial Reporting

CITY OF MOOSE LAKE

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

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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CITIES (continued)

CITY OF MOUNTAIN IRON

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

CITY OF NEW PRAGUE

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

CITY OF NEW YORK MILLS

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

CITY OF NORTH BRANCH

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

CITY OF NORTHFIELD

- Internal Control/Management Findings
- Financial Reporting

CITY OF ORONOCO

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

CITY OF ORTONVILLE

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

CITY OF OWATONNA

- Internal Control/Management Findings
- Financial Reporting

CITY OF PAYNESVILLE

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

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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CITIES (continued)

CITY OF PELICAN RAPIDS

Internal Control/Management Findings
Financial Reporting

CITY OF PERHAM

Internal Control/Management Findings
Financial Reporting

CITY OF PLYMOUTH

Internal Control/Management Findings
Security for Bank Deposits

CITY OF RED LAKE FALLS

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

CITY OF REDWOOD FALLS

Internal Control/Management Findings
Financial Reporting

CITY OF RICHFIELD

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

CITY OF SHELLY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF SLEEPY EYE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF SPRINGFIELD

Internal Control/Management Findings
Financial Reporting

CITY OF ST CLOUD

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

CITY OF ST HILAIRE

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

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CITIES (continued)

CITY OF ST JAMES

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

CITY OF ST MICHAEL

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

CITY OF ST PETER

- Internal Control/Management Findings
- Segregation of Duties

CITY OF SWANVILLE

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

CITY OF TWO HARBORS

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

CITY OF VERNDALE

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

CITY OF WHEATON

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

CITY OF WILLMAR

- Internal Control/Management Findings
- Financial Reporting

CITY OF WINDOM

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

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CITIES (continued)

CITY OF WOODBURY

Internal Control/Management Findings
State and Local Compliance

CITY OF ZIMMERMAN

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

COUNTIES

AITKIN COUNTY

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

BENTON COUNTY

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

BIG STONE COUNTY

Internal Control/Management Findings
Segregation of Duties

BLUE EARTH COUNTY

Internal Control/Management Findings
Financial Reporting

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COUNTIES (continued)

CARLTON 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

CASS COUNTY

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

CHIPPEWA COUNTY

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

CHISAGO COUNTY

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

CLAY COUNTY

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

CLEARWATER COUNTY

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

COOK COUNTY

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

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COUNTIES (continued)

COTTONWOOD COUNTY

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

CROW WING COUNTY

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

DOUGLAS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

FILLMORE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

FREEBORN COUNTY

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

GOODHUE COUNTY

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

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COUNTIES (continued)

GRANT COUNTY

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

HENNEPIN COUNTY

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

HOUSTON COUNTY

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

ITASCA COUNTY

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

JACKSON COUNTY

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

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COUNTIES (continued)

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

KITTSOON COUNTY

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

KOOCHICHING COUNTY

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

LAC QUI PARLE COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Expenditures
 - 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

LAKE OF THE WOODS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

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COUNTIES (continued)

LE SUEUR COUNTY

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

LINCOLN COUNTY

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

LYON COUNTY

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

MAHNOMEN COUNTY

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

MARSHALL COUNTY

- Internal Control/Management Findings
- Financial Reporting

MARTIN COUNTY

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

MC LEOD COUNTY

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

MEEKER COUNTY

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

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

MILLE LACS COUNTY

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

MORRISON COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues
- Capital Assets
- Segregation of Duties

MOWER COUNTY

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

MURRAY 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

NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

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

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

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
 - Segregation of Duties

PINE COUNTY

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

PIPESTONE COUNTY

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

POLK COUNTY

- Internal Control/Management Findings
 - Financial Reporting

POPE COUNTY

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

RED LAKE COUNTY

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

REDWOOD COUNTY

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

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

RENVILLE COUNTY

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

RICE COUNTY

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

ROCK COUNTY

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

ROSEAU COUNTY

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

SCOTT COUNTY

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

SHERBURNE COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

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COUNTIES (continued)

STEARNS COUNTY

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

STEELE COUNTY

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

STEVENS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

TRAVERSE COUNTY

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

WABASHA COUNTY

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

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COUNTIES (continued)

WADENA COUNTY

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

WATONWAN COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - Expenditures
 - Segregation of Duties

YELLOW MEDICINE COUNTY

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

NONPROFIT AGENCIES

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
 - Financial Reporting

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**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2010**

NONPROFIT AGENCIES (continued)

BI-COUNTY COMM ACTION COUNCIL

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

CENTRAL MN COUNCIL ON AGING

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

CHILD CARE CHOICES INC

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

COMM HLTH INFO COLLABORATIVE - DULUTH

- Internal Control/Management Findings
 - Financial Reporting

KOOTASCA COMM ACTION INC

- Internal Control/Management Findings
 - Financial Reporting

LAKES & PRAIRIES COMM ACT PRTNRSHP

- 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

METRO AREA AGENCY ON AGING

- Internal Control/Management Findings
 - Financial Reporting

OTTERTAIL-WADENA COMM ACT CNCL

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

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NONPROFIT AGENCIES (continued)

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings
Financial Reporting

PRIME PROVIDERS INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SCOTT CARVER DAKOTA CAP AGENCY INC

Internal Control/Management Findings
Segregation of Duties

SECOND HARVEST HEARTLAND

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

SUSTAINABLE RESOURCES CENTER

Internal Control/Management Findings
Financial Reporting

SW MN PIC

Internal Control/Management Findings
Financial Reporting

TRI-VALLEY OPPORTUNITY COUNCIL INC

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

WEST CENTRAL MN COMMUNITIES ACTION

Internal Control/Management Findings
Financial Reporting
Expenditures

WEST CENTRAL MN EMS CORPORATION

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

WOMEN'S SHELTER INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

BEMIDJI REGIONAL AIRPORT

Internal Control/Management Findings
Financial Reporting

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2010**

OTHER GOVERNMENTAL AGENCIES (continued)

BROWN-NICOLLET CHS

Internal Control/Management Findings
Financial Reporting

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

CHISHOLM HIBBING AIRPORT COMMISSION

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CLEAR LAKE/CLEARWATER SEWER AUTHORITY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

DULUTH AIRPORT AUTHORITY

Internal Control/Management Findings
Segregation of Duties

DULUTH TRANSIT AUTHORITY

Internal Control/Management Findings
Segregation of Duties

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

LINCOLN LYON MURRAY HUMAN SERVICES

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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OTHER GOVERNMENTAL AGENCIES (continued)

LINCOLN-LYON-MURRAY-PIPESTONE PHS

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

METRO AIRPORTS COMMISSION

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

METRO EMERGENCY SERVICES BOARD

- Internal Control/Management Findings
- Financial Reporting

MINNEAPOLIS PARK & RECREATION BD

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

MN VALLEY TRANSIT AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

NE MN OFFICE OF JOB TRAINING

- Internal Control/Management Findings
- Segregation of Duties

RAINBOW RIDER

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

SAUK RIVER WATERSHED DIST

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

ST CLOUD METROPOLITAN TRANSIT COMM

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

STEARNS-BENTON EMPLOYMENT TRNG CNCL

- Internal Control/Management Findings
- Financial Reporting

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**Exhibit 5
(Continued)**

REGIONAL DEVELOPMENT COMMISSIONS

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

SCHOOLS AND RELATED AGENCIES

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

BEST ACADEMY

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

BLUESKY CHARTER SCHOOL

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

CARVER-SCOTT EDUCATIONAL COOP

Internal Control/Management Findings
Segregation of Duties

CONCORDIA CREATIVE LRNG ACADEMY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

DUGSI ACADEMY CHARTER SCHOOL

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

DULUTH PUBLIC SCHOOLS ACADEMY

- Internal Control/Management Findings
 - Financial Reporting

FRESHWATER EDUCATION DISTRICT

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

HARVEST PREPARATORY SCHOOL

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

HMONG COLLEGE PREP ACADEMY

- Internal Control/Management Findings
 - Security for Bank Deposits

INTERMEDIATE SCHOOL DISTRICT 287

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0001 AITKIN

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

ISD 0011 ANOKA-HENNEPIN

- Internal Control/Management Findings
 - Financial Reporting

ISD 0012 CENTENNIAL

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0013 COLUMBIA HEIGHTS

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

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**Exhibit 5
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**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0014 FRIDLEY

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

ISD 0015 ST FRANCIS

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

ISD 0022 DETROIT LAKES

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0023 FRAZEE

- Internal Control/Management Findings
 - Financial Reporting

ISD 0025 PINE POINT (PONSFORD)

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

ISD 0036 KELLIHER

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

ISD 0038 RED LAKE

- Internal Control/Management Findings
 - Financial Reporting

ISD 0047 SAUK RAPIDS

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0051 FOLEY

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

ISD 0077 MANKATO

- Internal Control/Management Findings
 - Financial Reporting

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0084 SLEEPY EYE

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

ISD 0085 SPRINGFIELD

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

ISD 0088 NEW ULM

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

ISD 0094 CLOQUET

- Internal Control/Management Findings
- Financial Reporting

ISD 0097 MOOSE LAKE

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

ISD 0099 ESKO

- Internal Control/Management Findings
- State and Local Compliance

ISD 0108 NORWOOD-YOUNG AMERICA

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

ISD 0110 WACONIA

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

ISD 0111 WATERTOWN - MAYER

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

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
Cash Management/Revenues
State and Local Compliance
Segregation of Duties
General Administration - Adequacy/Propriety of Procedures

ISD 0116 PILLAGER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0118 NORTHLAND COMMUNITY (REMER)

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

ISD 0129 MONTEVIDEO

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0138 NORTH BRANCH

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0139 RUSH CITY

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

ISD 0146 BARNESVILLE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0150 HAWLEY

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

ISD 0152 MOORHEAD

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

ISD 0162 BAGLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 0173 MOUNTAIN LAKE

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

ISD 0177 WINDOM

- Internal Control/Management Findings
- Financial Reporting

ISD 0181 BRAINERD

- Internal Control/Management Findings
- Financial Reporting

ISD 0182 CROSBY - IRONTON

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

ISD 0186 PEQUOT LAKES

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

ISD 0192 FARMINGTON

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

ISD 0194 LAKEVILLE

- Internal Control/Management Findings
- State and Local Compliance

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0195 RANDOLPH

Internal Control/Management Findings
Segregation of Duties

ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN

Internal Control/Management Findings
Segregation of Duties

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

Internal Control/Management Findings
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

ISD 0203 HAYFIELD

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0204 KASSON-MANTORVILLE

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

ISD 0206 ALEXANDRIA

Internal Control/Management Findings
Financial Reporting

ISD 0213 OSAKIS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0227 CHATFIELD

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0239 RUSHFORD-PETERSON

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0252 CANNON FALLS

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

ISD 0253 GOODHUE

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

ISD 0255 PINE ISLAND

- Internal Control/Management Findings
- Financial Reporting

ISD 0270 HOPKINS

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 0271 BLOOMINGTON

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

ISD 0272 EDEN PRAIRIE

- Internal Control/Management Findings
- Financial Reporting

ISD 0277 WESTONKA

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

ISD 0279 OSSEO AREA

- Internal Control/Management Findings
- State and Local Compliance

ISD 0280 RICHFIELD

- Internal Control/Management Findings
- State and Local Compliance

ISD 0282 ST ANTHONY-NEW BRIGHTON

- Internal Control/Management Findings
- Segregation of Duties

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**Exhibit 5
(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0283 ST LOUIS PARK

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

ISD 0284 WAYZATA

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0286 BROOKLYN CENTER

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

ISD 0294 HOUSTON

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

ISD 0299 CALEDONIA

- Internal Control/Management Findings
 - Financial Reporting

ISD 0300 LA CRESCENT - HOKAH

- Internal Control/Management Findings
 - Financial Reporting
 - Expenditures

ISD 0308 NEVIS

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

ISD 0309 PARK RAPIDS

- Internal Control/Management Findings
 - Financial Reporting

ISD 0314 BRAHAM

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

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0317 DEER RIVER

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

ISD 0319 NASHWAUK-KEEWATIN

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

ISD 0345 NEW LONDON-SPICER

- Internal Control/Management Findings
- Financial Reporting

ISD 0361 INTERNATIONAL FALLS

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

ISD 0363 NORTHOME

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

ISD 0378 DAWSON-BOYD

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

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0390 LAKE OF THE WOODS

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

ISD 0392 LE CENTER

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

ISD 0394 MONTGOMERY-LONSDALE

- Internal Control/Management Findings
- Financial Reporting

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0413 MARSHALL

Internal Control/Management Findings
Financial Reporting

ISD 0414 MINNEOTA

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0423 HUTCHINSON

Internal Control/Management Findings
Financial Reporting

ISD 0432 MAHNOMEN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0441 NEWFOLDEN

Internal Control/Management Findings
Financial Reporting

ISD 0463 EDEN VALLEY-WATKINS

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

ISD 0465 LITCHFIELD

Internal Control/Management Findings
Financial Reporting

ISD 0473 ISLE

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

ISD 0477 PRINCETON

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

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

ISD 0484 PIERZ

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

ISD 0485 ROYALTON

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

ISD 0486 SWANVILLE

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

ISD 0487 UPSALA

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

ISD 0492 AUSTIN

- Internal Control/Management Findings
- Financial Reporting

ISD 0500 SOUTHLAND - ADAMS

- Internal Control/Management Findings
- Financial Reporting

ISD 0508 ST PETER

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0511 ADRIAN

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

ISD 0518 WORTHINGTON

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

ISD 0533 DOVER-EYOTA

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

ISD 0535 ROCHESTER

- Internal Control/Management Findings
- Financial Reporting

ISD 0542 BATTLE LAKE

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

ISD 0547 PARKERS PRAIRIE

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

ISD 0548 PELICAN RAPIDS

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

ISD 0549 PERHAM

- Internal Control/Management Findings
- Financial Reporting

ISD 0550 UNDERWOOD

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

ISD 0553 NEW YORK MILLS

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0564 THIEF RIVER FALLS

Internal Control/Management Findings
Financial Reporting

ISD 0577 WILLOW RIVER

Internal Control/Management Findings
Security for Bank Deposits

ISD 0595 EAST GRAND FORKS

Internal Control/Management Findings
Financial Reporting

ISD 0599 FERTILE-BELTRAMI

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0601 FOSSTON

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0621 MOUNDS VIEW

Internal Control/Management Findings
State and Local Compliance

ISD 0624 WHITE BEAR LAKE

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

ISD 0630 RED LAKE FALLS

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

ISD 0640 WABASSO

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0656 FARIBAULT

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0659 NORTHFIELD

Internal Control/Management Findings
Financial Reporting

ISD 0682 ROSEAU

Internal Control/Management Findings
Financial Reporting

ISD 0690 WARROAD

Internal Control/Management Findings
Financial Reporting

ISD 0695 CHISHOLM

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

ISD 0696 ELY

Internal Control/Management Findings
State and Local Compliance

ISD 0700 HERMANTOWN

Internal Control/Management Findings
Financial Reporting

ISD 0701 HIBBING

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings
Financial Reporting

ISD 0709 DULUTH

Internal Control/Management Findings
Financial Reporting

ISD 0716 BELLE PLAINE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0717 JORDAN

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

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

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

ISD 0726 BECKER

- Internal Control/Management Findings
- Segregation of Duties

ISD 0727 BIG LAKE

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

ISD 0728 ELK RIVER

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

ISD 0738 HOLDINGFORD

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

ISD 0739 KIMBALL

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

ISD 0740 MELROSE

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

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0742 ST CLOUD

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

ISD 0743 SAUK CENTRE

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

ISD 0745 ALBANY

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance
- 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 0756 BLOOMING PRAIRIE

- Internal Control/Management Findings
- Financial Reporting

ISD 0761 OWATONNA

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

ISD 0763 MEDFORD

- Internal Control/Management Findings
- Financial Reporting

ISD 0769 MORRIS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0775 KERKHOVEN-MURDOCK-SUNBERG

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

ISD 0777 BENSON

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

ISD 0786 BERTHA-HEWITT

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

ISD 0787 BROWERVILLE

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

ISD 0803 WHEATON

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

ISD 0811 WABASHA

- Internal Control/Management Findings
- Financial Reporting

ISD 0813 LAKE CITY

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

ISD 0818 VERNDALE

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

ISD 0820 SEBEKA

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0821 MENAHGA

Internal Control/Management Findings
Financial Reporting

ISD 0829 WASECA

Internal Control/Management Findings
Financial Reporting

ISD 0831 FOREST LAKE

Internal Control/Management Findings
State and Local Compliance

ISD 0832 MAHTOMEDI

Internal Control/Management Findings
Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

Internal Control/Management Findings
State and Local Compliance

ISD 0837 MADELIA

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

ISD 0840 ST JAMES

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

ISD 0846 BRECKENRIDGE

Internal Control/Management Findings
Segregation of Duties

ISD 0858 ST CHARLES

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

ISD 0876 ANNANDALE

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0877 BUFFALO-HANOVER-MONTROSE

Internal Control/Management Findings
Financial Reporting

ISD 0879 DELANO

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

ISD 0881 MAPLE LAKE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0882 MONTICELLO

Internal Control/Management Findings
State and Local Compliance

ISD 0883 ROCKFORD

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

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0911 CAMBRIDGE-ISANTI

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0912 MILACA

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

ISD 2071 LAKE CRYSTAL-WELLCOME MEMORIAL

Internal Control/Management Findings
Financial Reporting

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**Exhibit 5
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**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2125 TRITON (DODGE CENTER)

Internal Control/Management Findings
Financial Reporting

ISD 2134 UNITED SOUTH CENTRAL (WELLS)

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2135 MAPLE RIVER

Internal Control/Management Findings
Financial Reporting

ISD 2137 KINGSLAND (SPRING VALLEY)

Internal Control/Management Findings
Financial Reporting

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings
Segregation of Duties

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings
Financial Reporting

ISD 2149 MINNEWASKA AREA

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

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings
Financial Reporting

ISD 2159 BUFFALO LAKE-HECTOR

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2167 LAKEVIEW

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 2168 NRHEG (NEW RICHLAND)

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

ISD 2170 STAPLES - MOTLEY

Internal Control/Management Findings
Financial Reporting

ISD 2172 KENYON-WANAMINGO

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings
Financial Reporting

ISD 2176 WARREN-ALVARADO-OSLO

Internal Control/Management Findings
Financial Reporting
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

ISD 2198 FILLMORE CENTRAL (PRESTON)

Internal Control/Management Findings
Financial Reporting

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2215 NORMAN COUNTY EAST

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

ISD 2310 SIBLEY EAST (ARLINGTON)

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

ISD 2311 CLEARBROOK-GONVICK

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

ISD 2342 WEST CENTRAL AREA SCHOOLS

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2365 GIBBON-FAIRFAX-WINTHROP

- Internal Control/Management Findings
- Financial Reporting

ISD 2397 LESUEUR-HENDERSON

- Internal Control/Management Findings
- Financial Reporting

ISD 2448 MARTIN COUNTY WEST

- 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
- Cash Management/Revenues
- Security for Bank Deposits
- Segregation of Duties
- General Administration - Adequacy/Propriety of Procedures

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2580 EAST CENTRAL SCHOOLS

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

ISD 2609 WINGER-ERSKINE-MCINTOSH

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

ISD 2683 GREENBUSH-MIDDLE RIVER

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 2687 HOWARD LK-WAVERLY-WINSTED

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

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2711 MESABI EAST (AURORA)

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 2752 FAIRMONT AREA SCHOOLS

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2754 CEDAR MOUNTAIN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2759 EAGLE VALLEY (EAGLE BEND)

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

ISD 2805 ZUMBROTA-MEZEPPA

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

ISD 2835 JANESVILLE-WALDORF-PEMBERTON

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

ISD 2853 LAC QUI PARLE VALLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 2854 ADA-BORUP

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

ISD 2856 STEPHEN-ARGYLE

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

ISD 2859 GLENCOE-SILVER LAKE

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

ISD 2860 BLUE EARTH AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting

ISD 2884 RED ROCK CENTRAL

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2888 CLINTON-GRACEVILLE-BEARDSLEY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2889 LAKE PARK-AUDUBON

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2895 JACKSON COUNTY CENTRAL

Internal Control/Management Findings
Financial Reporting

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 2898 WESTBROOK-WALNUT GROVE

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

ISD 2899 PLAINVIEW-ELGIN-MILLVILLE

Internal Control/Management Findings
Financial Reporting

ISD 2902 RUSSELL-TYLER-RUTHTON

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

ISD 2903 ORTONVILLE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2904 TRACY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

LAKE AGASSIZ SPEC ED COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

LAKES COUNTRY SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

LINCOLN INTERNATIONAL CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting
Expenditures

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

MN INTERNATIONAL MIDDLE CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

MN RIVER VALLEY ED DISTRICT

Internal Control/Management Findings
Financial Reporting

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings
Financial Reporting

MN TRANSITIONS CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

MN VALLEY COOPERATIVE CENTER

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

NAYTAHWAUSH COMMUNITY SCHOOL

Internal Control/Management Findings
Financial Reporting

NEW VISIONS ACADEMY

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

NOBLE ACADEMY

Internal Control/Management Findings
Expenditures
State and Local Compliance

NORTHWEST SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting

NW REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

PARTNERSHIP ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings
State and Local Compliance

RESOURCE TRAINING AND SOLUTIONS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

SOUTH CENTRAL SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

SOUTHERN MN EDUCATION CONSORTIUM

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

SOUTHERN MN SPCL SERVICES COOP

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

SOUTHERN PLAINS ED COOP

Internal Control/Management Findings
Financial Reporting

SSD 1 MINNEAPOLIS

Internal Control/Management Findings
Financial Reporting
Expenditures
Segregation of Duties

SSD 6 SOUTH ST PAUL

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

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

UBAH MEDICAL ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

WOODSON INST FOR STUDENT EXCELLENCE

Internal Control/Management Findings
Cash Management/Revenues
Expenditures

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

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TRIBAL GOVERNMENTS

BOIS FORTE RES BUS COMM

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

MILLE LACS BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Expenditures

Capital Assets