

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:

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

The resolution of crosscutting findings is the responsibility of the administering agency.

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**State of Minnesota
Office of the State Auditor
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Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2010**

Exhibit 6

CITIES

CITY OF AURORA

Internal Control/Management Findings
Segregation of Duties

CITY OF BEAVER BAY

Internal Control/Management Findings
Expenditures
Segregation of Duties

CITY OF BLUE EARTH

Internal Control/Management Findings
Financial Reporting

CITY OF DASSEL

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

CITY OF ELY

Internal Control/Management Findings
Segregation of Duties

CITY OF MADISON

Internal Control/Management Findings
Segregation of Duties

CITY OF MAPLE GROVE

Internal Control/Management Findings
Financial Reporting

CITY OF MARSHALL

Internal Control/Management Findings
Financial Reporting

CITY OF MOOSE LAKE

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

CITY OF MOUNTAIN IRON

Internal Control/Management Findings
Segregation of Duties

CITY OF NEW PRAGUE

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

CITY OF OWATONNA

Internal Control/Management Findings
Financial Reporting

CITY OF SHELLY

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

CITY OF SLEEPY EYE

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

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CITIES (continued)

CITY OF ST JAMES

Internal Control/Management Findings
Segregation of Duties

CITY OF SWANVILLE

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

CITY OF ZIMMERMAN

Internal Control/Management Findings
Financial Reporting

COUNTIES

JACKSON COUNTY

Internal Control/Management Findings
Segregation of Duties

LAC QUI PARLE COUNTY

Internal Control/Management Findings
Financial Reporting

LE SUEUR COUNTY

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

POLK COUNTY

Internal Control/Management Findings
Financial Reporting

RICE COUNTY

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

ROCK COUNTY

Internal Control/Management Findings
Financial Reporting

WASECA COUNTY

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

NONPROFIT AGENCIES

BI-COUNTY COMM ACTION COUNCIL

Internal Control/Management Findings
Financial Reporting

OTTERTAIL-WADENA COMM ACT CNCL

Internal Control/Management Findings
Cash Management/Revenues

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings
Capital Assets
Financial Reporting

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OTHER GOVERNMENTAL AGENCIES

CHISHOLM HIBBING AIRPORT COMMISSION

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

METRO AIRPORTS COMMISSION

Internal Control/Management Findings

Financial Reporting

SCHOOLS AND RELATED AGENCIES

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

BEST ACADEMY

Internal Control/Management Findings

Expenditures

CONCORDIA CREATIVE LRNG ACADEMY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

HARVEST PREPARATORY SCHOOL

Internal Control/Management Findings

Expenditures

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings

Expenditures

ISD 0023 FRAZEE

Internal Control/Management Findings

Financial Reporting

ISD 0084 SLEEPY EYE

Internal Control/Management Findings

Financial Reporting

ISD 0085 SPRINGFIELD

Internal Control/Management Findings

Financial Reporting

ISD 0088 NEW ULM

Internal Control/Management Findings

Expenditures

ISD 0116 PILLAGER

Internal Control/Management Findings

Financial Reporting

ISD 0152 MOORHEAD

Internal Control/Management Findings

Financial Reporting

ISD 0173 MOUNTAIN LAKE

Internal Control/Management Findings

Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0199 INVER GROVE HEIGHTS
Internal Control/Management Findings
Financial Reporting

ISD 0206 ALEXANDRIA
Internal Control/Management Findings
Expenditures

ISD 0213 OSAKIS
Internal Control/Management Findings
Financial Reporting

ISD 0239 RUSHFORD-PETERSON
Internal Control/Management Findings
Segregation of Duties

ISD 0253 GOODHUE
Internal Control/Management Findings
Financial Reporting

ISD 0277 WESTONKA
Internal Control/Management Findings
General Administration - Adequacy/Propriety of Procedures

ISD 0294 HOUSTON
Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0300 LA CRESCENT - HOKAH
Internal Control/Management Findings
Segregation of Duties

ISD 0314 BRAHAM
Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0432 MAHNOMEN
Internal Control/Management Findings
Segregation of Duties

ISD 0482 LITTLE FALLS
Internal Control/Management Findings
General Administration - Adequacy/Propriety of Procedures

ISD 0484 PIERZ
Internal Control/Management Findings
Expenditures

ISD 0485 ROYALTON
Internal Control/Management Findings
Cash Management/Revenues
Segregation of Duties
Financial Reporting

ISD 0487 UPSALA
Internal Control/Management Findings
General Administration - Adequacy/Propriety of Procedures
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0500 SOUTHLAND - ADAMS

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

ISD 0511 ADRIAN

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0518 WORTHINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0533 DOVER-EYOTA

Internal Control/Management Findings
Segregation of Duties

ISD 0542 BATTLE LAKE

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0547 PARKERS PRAIRIE

Internal Control/Management Findings
Financial Reporting

ISD 0550 UNDERWOOD

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

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

ISD 0640 WABASSO

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0656 FARIBAULT

Internal Control/Management Findings
Segregation of Duties

ISD 0659 NORTHFIELD

Internal Control/Management Findings
Expenditures
Segregation of Duties

ISD 0695 CHISHOLM

Internal Control/Management Findings
Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings
Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0717 JORDAN

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

ISD 0721 NEW PRAGUE

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

ISD 0738 HOLDINGFORD

- Internal Control/Management Findings
 - Financial Reporting

ISD 0740 MELROSE

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0742 ST CLOUD

- Internal Control/Management Findings
 - Financial Reporting

ISD 0761 OWATONNA

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

ISD 0763 MEDFORD

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0786 BERTHA-HEWITT

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

ISD 0787 BROWERVILLE

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

ISD 0813 LAKE CITY

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

ISD 0818 VERNDALE

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

ISD 0820 SEBEKA

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0831 FOREST LAKE
Internal Control/Management Findings
Financial Reporting

ISD 0837 MADELIA
Internal Control/Management Findings
Expenditures
Segregation of Duties

ISD 0840 ST JAMES
Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0846 BRECKENRIDGE
Internal Control/Management Findings
Segregation of Duties

ISD 0877 BUFFALO-HANOVER-MONTROSE
Internal Control/Management Findings
Expenditures

ISD 0911 CAMBRIDGE-ISANTI
Internal Control/Management Findings
Financial Reporting

ISD 0912 MILACA
Internal Control/Management Findings
Financial Reporting

ISD 2071 LAKE CRYSTAL-WELLCOME MEMORIAL
Internal Control/Management Findings
Segregation of Duties

ISD 2137 KINGSLAND (SPRING VALLEY)
Internal Control/Management Findings
Segregation of Duties
Financial Reporting

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

ISD 2149 MINNEWASKA AREA
Internal Control/Management Findings
Expenditures

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

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

ISD 2168 NRHEG (NEW RICHLAND)
Internal Control/Management Findings
Financial Reporting

ISD 2172 KENYON-WANAMINGO
Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2310 SIBLEY EAST (ARLINGTON)

Internal Control/Management Findings

Financial Reporting

ISD 2342 WEST CENTRAL AREA SCHOOLS

Internal Control/Management Findings

Segregation of Duties

ISD 2397 LESUEUR-HENDERSON

Internal Control/Management Findings

Segregation of Duties

ISD 2448 MARTIN COUNTY WEST

Internal Control/Management Findings

Financial Reporting

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2752 FAIRMONT AREA SCHOOLS

Internal Control/Management Findings

Expenditures

Segregation of Duties

ISD 2754 CEDAR MOUNTAIN

Internal Control/Management Findings

Segregation of Duties

ISD 2759 EAGLE VALLEY (EAGLE BEND)

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2805 ZUMBROTA-MEZEPPA

Internal Control/Management Findings

Segregation of Duties

ISD 2859 GLENCOE-SILVER LAKE

Internal Control/Management Findings

Expenditures

Segregation of Duties

ISD 2884 RED ROCK CENTRAL

Internal Control/Management Findings

Segregation of Duties

ISD 2889 LAKE PARK-AUDUBON

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

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ISD 2899 PLAINVIEW-ELGIN-MILLVILLE

Internal Control/Management Findings

Expenditures

Segregation of Duties

ISD 2902 RUSSELL-TYLER-RUTHTON

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2904 TRACY

Internal Control/Management Findings

Segregation of Duties

LAKE AGASSIZ SPEC ED COOP

Internal Control/Management Findings

Financial Reporting

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Cash Management/Revenues

Financial Reporting

NORTHLAND LEARNING CTR, VIRGINIA

Internal Control/Management Findings

Cash Management/Revenues

PARTNERSHIP ACADEMY CHARTER SCHOOL

Internal Control/Management Findings

Expenditures

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings

Financial Reporting

SOUTHERN MN EDUCATION CONSORTIUM

Internal Control/Management Findings

Segregation of Duties

SOUTHERN PLAINS ED COOP

Internal Control/Management Findings

Expenditures

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

SSD 1 MINNEAPOLIS

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

SSD 6 SOUTH ST PAUL

Internal Control/Management Findings

Financial Reporting

TWIN CITIES INTERNATIONAL ELEMENTARY

Internal Control/Management Findings

Expenditures

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SCHOOLS AND RELATED AGENCIES (continued)

UBAH MEDICAL ACADEMY CHARTER SCHOOL

Internal Control/Management Findings

Expenditures

WOODSON INST FOR STUDENT EXCELLENCE

Internal Control/Management Findings

Expenditures

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

TRIBAL GOVERNMENTS

FOND DU LAC BAND OF CHIPPEWA

Internal Control/Management Findings

Expenditures