

EXHIBIT 5

SUMMARY OF 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.

**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, 2012**

Exhibit 5

CITIES

CITY OF ALEXANDRIA

Internal Control/Management Findings
Segregation of Duties

CITY OF ARGYLE

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

CITY OF BEMIDJI

Internal Control/Management Findings
Financial Reporting

CITY OF BENSON

Internal Control/Management Findings
Segregation of Duties

CITY OF BLOOMING PRAIRIE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF BLOOMINGTON

Internal Control/Management Findings
Financial Reporting

CITY OF BLUE EARTH

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF BRAINERD

Internal Control/Management Findings
Financial Reporting

CITY OF BROOKLYN CENTER

Internal Control/Management Findings
State and Local Compliance

CITY OF BROWNS VALLEY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF BUFFALO

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, 2012**

CITIES (continued)

CITY OF CALEDONIA

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

CITY OF CANBY

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

CITY OF COLUMBIA HEIGHTS

- Internal Control/Management Findings
- Cash Management/Revenues

CITY OF CROSBY

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

CITY OF DULUTH

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

CITY OF FARIBAULT

- Internal Control/Management Findings
- State and Local Compliance

CITY OF FERGUS FALLS

- Internal Control/Management Findings
- Segregation of Duties

CITY OF FOSSTON

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

CITY OF GRAND RAPIDS

- Internal Control/Management Findings
- Financial Reporting

CITY OF GRANITE FALLS

- Internal Control/Management Findings
- Financial Reporting

CITY OF HECTOR

- 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, 2012**

CITIES (continued)

CITY OF HIBBING

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

CITY OF HOWARD LAKE

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

CITY OF KASSON

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

CITY OF LITCHFIELD

- Internal Control/Management Findings
 - Financial Reporting

CITY OF LONSDALE

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

CITY OF MADISON

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

CITY OF MARSHALL

- Internal Control/Management Findings
 - Financial Reporting

CITY OF MINNEAPOLIS

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

CITY OF MOTLEY

- 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, 2012**

CITIES (continued)

CITY OF NASHWAUK

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

CITY OF NORTH BRANCH

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

CITY OF NORTH MANKATO

- Internal Control/Management Findings
- Financial Reporting

CITY OF NORWOOD YOUNG AMERICA

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

CITY OF ORR

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

CITY OF OWATONNA

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

CITY OF PARK RAPIDS

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

CITY OF PERHAM

- Internal Control/Management Findings
- Financial Reporting

CITY OF PIERZ

- 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, 2012**

CITIES (continued)

CITY OF PLUMMER

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

CITY OF PLYMOUTH

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF PRINCETON

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

CITY OF RAMSEY

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF RICHFIELD

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF ROSEVILLE

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

CITY OF SAUK CENTRE

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

CITY OF SLAYTON

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

CITY OF ST CLOUD

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF ST JAMES

- Internal Control/Management Findings
 - Financial Reporting
 - 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, 2012**

CITIES (continued)

CITY OF ST PAUL

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

CITY OF TOWER

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

CITY OF TWO HARBORS

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

CITY OF TYLER

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

CITY OF VERNDALE

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

CITY OF VIRGINIA

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

CITY OF WADENA

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

CITY OF WHEATON

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

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, 2012**

COUNTIES

AITKIN COUNTY

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

BECKER COUNTY

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

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
 - Segregation of Duties

BIG STONE COUNTY

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

CARLTON 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

CARVER COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

CASS COUNTY

- 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, 2012**

COUNTIES (continued)

CHIPPEWA COUNTY

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

COTTONWOOD COUNTY

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

DODGE COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - 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, 2012**

COUNTIES (continued)

DOUGLAS COUNTY

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

FARIBAULT COUNTY

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

GOODHUE COUNTY

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

GRANT COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues
- 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
- 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, 2012**

COUNTIES (continued)

HUBBARD COUNTY

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

ISANTI COUNTY

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

JACKSON COUNTY

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

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

**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, 2012**

COUNTIES (continued)

LAC QUI PARLE COUNTY

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

LAKE COUNTY

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

LAKE OF THE WOODS COUNTY

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

LE SUEUR COUNTY

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

LYON COUNTY

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

MAHNOMEN COUNTY

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

MARSHALL COUNTY

- Internal Control/Management Findings
 - Financial Reporting

MARTIN COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

MC LEOD COUNTY

- 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, 2012**

COUNTIES (continued)

MEEKER COUNTY

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

MILLE LACS COUNTY

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

MORRISON COUNTY

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

NICOLLET COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

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
 - 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, 2012**

COUNTIES (continued)

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

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

PINE COUNTY

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

PIPESTONE COUNTY

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

POLK COUNTY

- Internal Control/Management Findings
 - Financial Reporting

POPE COUNTY

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

RED LAKE COUNTY

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

REDWOOD COUNTY

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

RENVILLE COUNTY

- 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, 2012**

COUNTIES (continued)

RICE COUNTY

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

ROCK COUNTY

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

SHERBURNE COUNTY

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

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

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

STEELE 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, 2012**

COUNTIES (continued)

STEVENS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

TRAVERSE COUNTY

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

WABASHA COUNTY

- Internal Control/Management Findings
- State and Local Compliance

WADENA COUNTY

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

WASECA COUNTY

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

WASHINGTON COUNTY

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

WATONWAN COUNTY

- Internal Control/Management Findings
- 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, 2012**

COUNTIES (continued)

WILKIN COUNTY

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

WINONA COUNTY

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

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

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

NONPROFIT AGENCIES

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
- Financial Reporting

CENTRAL MN COUNCIL ON AGING

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

CHILD CARE CHOICES INC

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

LAKES & PINES COMM ACT COUNCIL

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

LIFETRACK RESOURCES

- 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, 2012**

NONPROFIT AGENCIES (continued)

METRO AREA AGENCY ON AGING

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

MN CHILD CARE RESOURCE & REFERRAL

Internal Control/Management Findings
Financial Reporting

MN COMM ACTION PARTNERSHIP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

OTTERTAIL-WADENA COMM ACT CNCL

Internal Control/Management Findings
Financial Reporting
Expenditures
Segregation of Duties

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings
Financial Reporting

SECOND HARVEST NORTHERN LAKES FOOD BANK

Internal Control/Management Findings
Financial Reporting

SW MN PIC

Internal Control/Management Findings
Financial Reporting

WEST CENTRAL MN COMMUNITIES ACTION

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

WEST CENTRAL MN EMS CORPORATION

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

BEMIDJI REGIONAL AIRPORT

Internal Control/Management Findings
Financial Reporting

CARLTON COOK LAKE ST LOUIS CO HL BD

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, 2012**

OTHER GOVERNMENTAL AGENCIES (continued)

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

DULUTH AIRPORT AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

DULUTH TRANSIT AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

HORIZON COMMUNITY HEALTH BOARD

- 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

MINNEAPOLIS PARK & RECREATION BD

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

SE MN REGIONAL RADIO BOARD

- Internal Control/Management Findings
- Financial Reporting

SOUTHWEST HEALTH & HUMAN SERVICES

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

ST CLOUD METROPOLITAN TRANSIT COMM

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

ST PAUL PORT AUTHORITY

- 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, 2012**

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings
State and Local Compliance

MID-MINNESOTA DEVELOPMENT COMM

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

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

BEST ACADEMY

Internal Control/Management Findings
State and Local Compliance

CARVER-SCOTT EDUCATIONAL COOP

Internal Control/Management Findings
Financial Reporting

COMMUNITY OF PEACE ACADEMY

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

DULUTH PUBLIC SCHOOLS ACADEMY

Internal Control/Management Findings
Financial Reporting
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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

GLOBAL ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

HIAWATHA ACADEMIES

Internal Control/Management Findings
State and Local Compliance

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

HIGHER GROUND ACADEMY

Internal Control/Management Findings
State and Local Compliance

HOPE COMMUNITY ACADEMY

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

ISD 0013 COLUMBIA HEIGHTS

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

ISD 0014 FRIDLEY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0015 ST FRANCIS

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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 0023 FRAZEE - VERGAS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0025 PINE POINT (PONSFORD)

Internal Control/Management Findings
Financial Reporting
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
Expenditures

ISD 0047 SAUK RAPIDS - RICE

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
State and Local Compliance
General Administration - Adequacy/Propriety of Procedures

ISD 0088 NEW ULM

Internal Control/Management Findings
Financial Reporting
Expenditures

ISD 0093 CARLTON

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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0108 CENTRAL (NORWOOD-YG AMERICA)

Internal Control/Management Findings
Financial Reporting

ISD 0111 WATERTOWN - MAYER

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0112 EASTERN CARVER CO (CHASKA)

Internal Control/Management Findings
State and Local Compliance

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

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

ISD 0138 NORTH BRANCH

Internal Control/Management Findings
Financial Reporting

ISD 0139 RUSH CITY

Internal Control/Management Findings
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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0152 MOORHEAD

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

ISD 0186 PEQUOT LAKES

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

ISD 0192 FARMINGTON

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0206 ALEXANDRIA

- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0213 OSAKIS

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

ISD 0241 ALBERT LEA

- Internal Control/Management Findings
- State and Local Compliance

ISD 0270 HOPKINS

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

ISD 0271 BLOOMINGTON

- Internal Control/Management Findings
- State and Local Compliance

ISD 0272 EDEN PRAIRIE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0273 EDINA

- Internal Control/Management Findings
- State and Local Compliance

ISD 0277 WESTONKA

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

ISD 0280 RICHFIELD

- Internal Control/Management Findings
- Financial Reporting

ISD 0281 ROBBINSDALE

- Internal Control/Management Findings
- State and Local Compliance

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 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0284 WAYZATA

Internal Control/Management Findings
State and Local Compliance

ISD 0286 BROOKLYN CENTER

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

ISD 0300 LA CRESCENT - HOKAH

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

ISD 0309 PARK RAPIDS

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

ISD 0314 BRAHAM

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0317 DEER RIVER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0345 NEW LONDON-SPICER

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

ISD 0361 INTERNATIONAL FALLS

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

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

**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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0394 MONTGOMERY-LONSDALE

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

ISD 0413 MARSHALL

- Internal Control/Management Findings
 - 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 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
 - Segregation of Duties

ISD 0477 PRINCETON

- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0484 PIERZ

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

ISD 0492 AUSTIN

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

ISD 0508 ST PETER

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

ISD 0535 ROCHESTER

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0544 FERGUS FALLS

- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0548 PELICAN RAPIDS

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

ISD 0549 PERHAM - DENT

- Internal Control/Management Findings
- Financial Reporting

ISD 0595 EAST GRAND FORKS

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

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0623 ROSEVILLE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0624 WHITE BEAR LAKE

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

ISD 0625 ST PAUL

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

ISD 0656 FARIBAULT

- Internal Control/Management Findings
- Financial Reporting

ISD 0659 NORTHFIELD

- Internal Control/Management Findings
- State and Local Compliance

ISD 0682 ROSEAU

- Internal Control/Management Findings
- Financial Reporting

ISD 0690 WARROAD

- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0695 CHISHOLM

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

ISD 0701 HIBBING

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

ISD 0704 PROCTOR

- Internal Control/Management Findings
- State and Local Compliance

ISD 0706 VIRGINIA

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

ISD 0712 MOUNTAIN IRON - BUHL

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

ISD 0716 BELLE PLAINE

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

ISD 0717 JORDAN

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

ISD 0719 PRIOR LAKE - SAVAGE

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0726 BECKER

Internal Control/Management Findings
Segregation of Duties

ISD 0727 BIG LAKE

Internal Control/Management Findings
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 0740 MELROSE

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

ISD 0742 ST CLOUD

Internal Control/Management Findings
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 - ST STEPHEN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0761 OWATONNA

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

ISD 0777 BENSON

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

ISD 0813 LAKE CITY

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

ISD 0821 MENAUGA

- Internal Control/Management Findings
- Financial Reporting

ISD 0829 WASECA

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

ISD 0832 MAHTOMEDI

- Internal Control/Management Findings
- Segregation of Duties

ISD 0840 ST JAMES

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

ISD 0846 BRECKENRIDGE

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

ISD 0858 ST CHARLES

- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0876 ANNANDALE

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

ISD 0879 DELANO

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0882 MONTICELLO

- Internal Control/Management Findings
 - Financial Reporting
 - Expenditures

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
 - State and Local Compliance
 - Segregation of Duties

ISD 0911 CAMBRIDGE-ISANTI

- Internal Control/Management Findings
 - Financial Reporting

ISD 0912 MILACA

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

ISD 2125 TRITON (DODGE CENTER)

- Internal Control/Management Findings
 - Financial Reporting

ISD 2134 UNITED SOUTH CENTRAL (WELLS)

- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2135 MAPLE RIVER

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

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

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

ISD 2144 CHISAGO LAKES (LINDSTROM)

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

ISD 2149 MINNEWASKA AREA

- Internal Control/Management Findings
- Financial Reporting

ISD 2154 EVELETH-GILBERT

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

ISD 2155 WADENA-DEER CREEK

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

ISD 2164 DILWORTH-GLYNDON-FELTON

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

ISD 2168 NRHEG (NEW RICHLAND)

- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

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
- State and Local Compliance

ISD 2198 FILLMORE CENTRAL (PRESTON)

- Internal Control/Management Findings
- Financial Reporting

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 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 2396 ATWATER-COSMOS-GROVE CITY

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

ISD 2397 LESUEUR-HENDERSON

- Internal Control/Management Findings
- Financial Reporting
- 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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2580 EAST CENTRAL SCHOOLS

Internal Control/Management Findings
Segregation of Duties

ISD 2687 HOWARD LK-WAVERLY-WINSTED

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2711 MESABI EAST (AURORA)

Internal Control/Management Findings
Financial Reporting

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 2853 LAC QUI PARLE VALLEY

Internal Control/Management Findings
Financial Reporting

ISD 2859 GLENCOE-SILVER LAKE

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 2860 BLUE EARTH AREA SCHOOLS

Internal Control/Management Findings
Financial Reporting
State and Local Compliance
Security for Bank Deposits
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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2895 JACKSON COUNTY CENTRAL

Internal Control/Management Findings
Financial Reporting

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 2899 PLAINVIEW-ELGIN-MILLVILLE

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 2904 TRACY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ITASCA AREA SCHOOLS COLLABORATIVE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

LAKE AGASSIZ SPEC ED COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

LAKES COUNTRY SERVICE COOPERATIVE

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

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

MN VALLEY EDUCATION DISTRICT

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

NAYTAHWAUSH COMMUNITY SCHOOL

Internal Control/Management Findings
State and Local Compliance

NEW MILLENNIUM ACADEMY

Internal Control/Management Findings
State and Local Compliance

NEW VISIONS ACADEMY

Internal Control/Management Findings
State and Local Compliance

NORTHEAST SERVICE COOP

Internal Control/Management Findings
State and Local Compliance

NW REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings
State and Local Compliance

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

RUM RIVER SPECIAL EDUCATION COOP

Internal Control/Management Findings
State and Local Compliance

SOJOURNER TRUTH ACADEMY

Internal Control/Management Findings
State and Local Compliance

SOUTHERN MN SPCL SERVICES COOP

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, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

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

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

SW & WEST CENTRAL SERVICE COOP

Internal Control/Management Findings
Financial Reporting

TWIN CITIES INTERNATIONAL ELEMENTARY

Internal Control/Management Findings
State and Local Compliance

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

TRIBAL GOVERNMENTS

BOIS FORTE RES BUS COMM

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

MILLE LACS BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings
Financial Reporting

**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, 2012**

**Exhibit 5
(Continued)**

TRIBAL GOVERNMENTS (continued)

MN CHIPPEWA TRIBE

Internal Control/Management Findings

Financial Reporting

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Financial Reporting