

EXHIBIT 6

SUMMARY OF 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:

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

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

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2012**

Exhibit 6

CITIES

CITY OF MADISON

Internal Control/Management Findings
Segregation of Duties

CITY OF MINNEAPOLIS

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

CITY OF MOTLEY

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

CITY OF NASHWAUK

Internal Control/Management Findings
Segregation of Duties

CITY OF ORR

Internal Control/Management Findings
Segregation of Duties

CITY OF PIERZ

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

CITY OF SLAYTON

Internal Control/Management Findings
Financial Reporting

CITY OF TOWER

Internal Control/Management Findings
Segregation of Duties

CITY OF TYLER

Internal Control/Management Findings
Segregation of Duties

CITY OF VIRGINIA

Internal Control/Management Findings
Segregation of Duties

COUNTIES

LAKE COUNTY

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

TRAVERSE COUNTY

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

NONPROFIT AGENCIES

SECOND HARVEST NORTHERN LAKES FOOD BANK

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

**State of Minnesota
Office of the State Auditor
Statewide Single Audit**

**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2012**

OTHER GOVERNMENTAL AGENCIES

SOUTHWEST HEALTH & HUMAN SERVICES

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

SCHOOLS AND RELATED AGENCIES

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

ISD 0023 FRAZEE - VERGAS

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 0111 WATERTOWN - MAYER

Internal Control/Management Findings

Expenditures

ISD 0309 PARK RAPIDS

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0695 CHISHOLM

Internal Control/Management Findings

Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings

Capital Assets

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ISD 0829 WASECA

Internal Control/Management Findings

Cash Management/Revenues

ISD 0846 BRECKENRIDGE

Internal Control/Management Findings

Segregation of Duties

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings

Segregation of Duties

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings

Segregation of Duties

**State of Minnesota
Office of the State Auditor
Statewide Single Audit**

**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2012**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 2904 TRACY

Internal Control/Management Findings

Segregation of Duties

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

TRIBAL GOVERNMENTS

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Financial Reporting