

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.

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For the Year Ended June 30, 2013**

Exhibit 5

CITIES

CITY OF ARLINGTON

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF ASHBY

Internal Control/Management Findings
Segregation of Duties

CITY OF BEMIDJI

Internal Control/Management Findings
Financial Reporting

CITY OF BENSON

Internal Control/Management Findings
Segregation of Duties

CITY OF BERTHA

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
Cash Management/Revenues
Segregation of Duties

CITY OF BRAINERD

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

CITY OF BRANDON

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF BROOKLYN CENTER

Internal Control/Management Findings
State and Local Compliance

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CITIES (continued)

CITY OF CANBY

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

CITY OF DETROIT LAKES

- Internal Control/Management Findings
- Security for Bank Deposits

CITY OF DULUTH

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

CITY OF ELY

- Internal Control/Management Findings
- Segregation of Duties

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 FREEPORT

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

CITY OF GRANITE FALLS

- Internal Control/Management Findings
- Financial Reporting

CITY OF JACKSON

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

CITY OF KASSON

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

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CITIES (continued)

CITY OF KIMBALL

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

CITY OF LE SUEUR

- Internal Control/Management Findings
- Financial Reporting

CITY OF LITCHFIELD

- Internal Control/Management Findings
- Financial Reporting

CITY OF LONG PRAIRIE

- 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 MC INTOSH

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

CITY OF MILAN

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

CITY OF MINNEAPOLIS

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

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CITIES (continued)

CITY OF MINNETONKA

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

CITY OF MORRIS

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

CITY OF MOUNTAIN LAKE

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

CITY OF NEWFOLDEN

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

CITY OF OLIVIA

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

CITY OF OSAKIS

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

CITY OF PAYNESVILLE

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

CITY OF PELICAN RAPIDS

- Internal Control/Management Findings
- Financial Reporting

CITY OF PERHAM

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

CITY OF PRINCETON

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

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CITIES (continued)

CITY OF RICHFIELD

Internal Control/Management Findings
State and Local Compliance

CITY OF ROSEVILLE

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

CITY OF SAVAGE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF ST JAMES

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF ST PAUL

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

CITY OF TOWER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF TWO HARBORS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF TYLER

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

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CITIES (continued)

CITY OF WADENA

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

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

- Internal Control/Management Findings
- Cash Management/Revenues

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BIG STONE COUNTY

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

CHIPPEWA COUNTY

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

CHISAGO COUNTY

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

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COUNTIES (continued)

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

DOUGLAS COUNTY

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

FILLMORE COUNTY

Internal Control/Management Findings
Financial Reporting

FREEBORN COUNTY

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

HENNEPIN COUNTY

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

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COUNTIES (continued)

HOUSTON COUNTY

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

ITASCA COUNTY

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

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
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

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COUNTIES (continued)

KOOCHICHING COUNTY

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

LAKE OF THE WOODS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

LE SUEUR COUNTY

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

LINCOLN COUNTY

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

LYON COUNTY

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

MAHNOMEN COUNTY

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

MARSHALL COUNTY

- Internal Control/Management Findings
 - Financial Reporting

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COUNTIES (continued)

MC LEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

- Internal Control/Management Findings
- Segregation of Duties

MORRISON COUNTY

- Internal Control/Management Findings
- Segregation of Duties

MOWER COUNTY

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

MURRAY COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

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COUNTIES (continued)

NORMAN COUNTY

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

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

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

PINE COUNTY

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

PIPESTONE COUNTY

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

POLK COUNTY

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

POPE COUNTY

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

RAMSEY COUNTY

- Internal Control/Management Findings
 - Financial Reporting

RENVILLE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

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COUNTIES (continued)

RICE COUNTY

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

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

STEELE COUNTY

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

STEVENS COUNTY

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

SWIFT COUNTY

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

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COUNTIES (continued)

TODD COUNTY

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

TRAVERSE COUNTY

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

WABASHA COUNTY

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

WADENA COUNTY

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

WATONWAN COUNTY

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

WILKIN COUNTY

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

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COUNTIES (continued)

WINONA COUNTY

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

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

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

NONPROFIT AGENCIES

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
- Financial Reporting

BI-COUNTY COMM ACTION COUNCIL

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

CENTRAL MN COUNCIL ON AGING

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

CHILD CARE AND NUTRITION INC

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

CHILD CARE CHOICES INC

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

HMONG AMERICAN PARTNERSHIP

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

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NONPROFIT AGENCIES (continued)

LAKES & PINES COMM ACT COUNCIL

Internal Control/Management Findings
Segregation of Duties

LIFETRACK RESOURCES

Internal Control/Management Findings
Financial Reporting

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings
Financial Reporting

SW MN PIC

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

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

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

DULUTH AIRPORT 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
State and Local Compliance

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OTHER GOVERNMENTAL AGENCIES (continued)

MN VALLEY REGIONAL RAILROAD AUTH

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

RAMSEY COUNTY REGIONAL RAILROAD AUTHORITY

- Internal Control/Management Findings
- Financial Reporting

SOUTHWEST HEALTH & HUMAN SERVICES

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

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

BENTON-STEARNES EDUCATION DISTRICT

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

BEST ACADEMY

- Internal Control/Management Findings
- Security for Bank Deposits

CARVER-SCOTT EDUCATIONAL COOP

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

COMMUNITY OF PEACE ACADEMY

- Internal Control/Management Findings
- State and Local Compliance

COMMUNITY SCHOOL OF EXCELLENCE

- Internal Control/Management Findings
- State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

DULUTH PUBLIC SCHOOLS ACADEMY

Internal Control/Management Findings
Expenditures
State and Local Compliance

EXCELL ACADEMY FOR HIGHER LEARNING

Internal Control/Management Findings
State and Local Compliance

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

GLOBAL ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

HARVEST PREPARATORY SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

HIAWATHA ACADEMIES

Internal Control/Management Findings
State and Local Compliance

HIAWATHA VALLEY EDUCATION DISTRICT

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

HIGHER GROUND ACADEMY

Internal Control/Management Findings
State and Local Compliance

HOPE COMMUNITY ACADEMY

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings
State and Local Compliance

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0015 ST FRANCIS

Internal Control/Management Findings
State and Local Compliance

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 0023 FRAZEE - VERGAS

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

ISD 0025 PINE POINT (PONSFORD)

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

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0051 FOLEY

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

ISD 0088 NEW ULM

- Internal Control/Management Findings
- Financial Reporting

ISD 0093 CARLTON

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

ISD 0094 CLOQUET

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

ISD 0097 MOOSE LAKE

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

ISD 0108 CENTRAL (NORWOOD-YG AMERICA)

- Internal Control/Management Findings
- Financial Reporting

ISD 0111 WATERTOWN - MAYER

- Internal Control/Management Findings
- Financial Reporting

ISD 0112 EASTERN CARVER CO (CHASKA)

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0118 NORTHLAND COMMUNITY (REMER)

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

ISD 0129 MONTEVIDEO

- Internal Control/Management Findings
- Financial Reporting

ISD 0138 NORTH BRANCH

- Internal Control/Management Findings
- Financial Reporting

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
- State and Local Compliance

ISD 0182 CROSBY - IRONTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0186 PEQUOT LAKES

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

ISD 0192 FARMINGTON

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

ISD 0194 LAKEVILLE

- Internal Control/Management Findings
- State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

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
Segregation of Duties

ISD 0206 ALEXANDRIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0252 CANNON FALLS

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

ISD 0270 HOPKINS

Internal Control/Management Findings
State and Local Compliance

ISD 0271 BLOOMINGTON

Internal Control/Management Findings
Financial Reporting

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings
State and Local Compliance

ISD 0273 EDINA

Internal Control/Management Findings
State and Local Compliance

ISD 0276 MINNETONKA

Internal Control/Management Findings
Financial Reporting

ISD 0277 WESTONKA

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

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SCHOOLS AND RELATED AGENCIES (continued)

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

ISD 0286 BROOKLYN CENTER

Internal Control/Management Findings
Expenditures
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
Segregation of Duties

ISD 0314 BRAHAM

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0316 GREENWAY (COLERAINE)

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

ISD 0317 DEER RIVER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0318 GRAND RAPIDS

Internal Control/Management Findings
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0345 NEW LONDON-SPICER

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

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

- Internal Control/Management Findings
- Financial Reporting

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

ISD 0463 EDEN VALLEY-WATKINS

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

ISD 0465 LITCHFIELD

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

ISD 0473 ISLE

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

ISD 0477 PRINCETON

- Internal Control/Management Findings
- Financial Reporting

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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

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

ISD 0544 FERGUS FALLS

- Internal Control/Management Findings
- State and Local Compliance

ISD 0548 PELICAN RAPIDS

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

ISD 0549 PERHAM - DENT

- Internal Control/Management Findings
- Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0564 THIEF RIVER FALLS

Internal Control/Management Findings
Security for Bank Deposits

ISD 0595 EAST GRAND FORKS

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0623 ROSEVILLE

Internal Control/Management Findings
Security for Bank Deposits

ISD 0625 ST PAUL

Internal Control/Management Findings
State and Local Compliance

ISD 0656 FARIBAULT

Internal Control/Management Findings
Security for Bank Deposits

ISD 0659 NORTHFIELD

Internal Control/Management Findings
State and Local Compliance

ISD 0682 ROSEAU

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0690 WARROAD

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0695 CHISHOLM

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0701 HIBBING

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

ISD 0704 PROCTOR

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0706 VIRGINIA

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

ISD 0709 DULUTH

- Internal Control/Management Findings
- Financial Reporting

ISD 0712 MOUNTAIN IRON - BUHL

- Internal Control/Management Findings
- Financial Reporting

ISD 0716 BELLE PLAINE

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

ISD 0717 JORDAN

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 0719 PRIOR LAKE - SAVAGE

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

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

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

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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
Security for Bank Deposits
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
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

ISD 0761 OWATONNA

Internal Control/Management Findings
Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0777 BENSON

- Internal Control/Management Findings
- Financial Reporting

ISD 0813 LAKE CITY

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

ISD 0821 MENAUGA

- Internal Control/Management Findings
- Financial Reporting

ISD 0829 WASECA

- Internal Control/Management Findings
- Financial Reporting
- 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 0834 STILLWATER

- Internal Control/Management Findings
- State and Local Compliance

ISD 0840 ST JAMES

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

ISD 0858 ST CHARLES

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 0861 WINONA

- Internal Control/Management Findings
- Expenditures

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0876 ANNANDALE

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

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 0883 ROCKFORD

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

ISD 0912 MILACA

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

ISD 2135 MAPLE RIVER

- Internal Control/Management Findings
 - Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

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
 - General Administration - Adequacy/Propriety of Procedures

ISD 2149 MINNEWASKA AREA

- Internal Control/Management Findings
 - State and Local Compliance

ISD 2154 EVELETH-GILBERT

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

ISD 2155 WADENA-DEER CREEK

- Internal Control/Management Findings
 - Financial Reporting
 - 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

ISD 2174 PINE RIVER - BACKUS

- Internal Control/Management Findings
 - Security for Bank Deposits

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

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SCHOOLS AND RELATED AGENCIES (continued)

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 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2396 ATWATER-COSMOS-GROVE CITY

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

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
State and Local Compliance
Segregation of Duties

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2711 MESABI EAST (AURORA)

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

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
- General Administration - Adequacy/Propriety of Procedures

ISD 2860 BLUE EARTH AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

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
- Expenditures
- State and Local Compliance

ISD 2904 TRACY

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2905 TRI-CITY UNITED

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

ITASCA AREA SCHOOLS COLLABORATIVE

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

LAKES COUNTRY SERVICE COOPERATIVE

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

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 SCHOOL

- Internal Control/Management Findings
 - State and Local Compliance

MN RIVER VALLEY ED DISTRICT

- Internal Control/Management Findings
 - Financial Reporting

MN VALLEY EDUCATION DISTRICT

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

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SCHOOLS AND RELATED AGENCIES (continued)

NEW DISCOVERIES MONTESSORI ACADEMY

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

NEW MILLENNIUM ACADEMY

Internal Control/Management Findings
State and Local Compliance

NEW VISIONS ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

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
Expenditures
State and Local Compliance

RESOURCE TRAINING AND SOLUTIONS

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

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

RUM RIVER SPECIAL EDUCATION COOP

Internal Control/Management Findings
State and Local Compliance

SOUTHERN MN SPCL SERVICES COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

SOUTHERN PLAINS ED COOP

Internal Control/Management Findings
Financial Reporting

SSD 1 MINNEAPOLIS

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

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
State and Local Compliance
Segregation of Duties

TWIN CITIES INTERNATIONAL ELEMENTARY

Internal Control/Management Findings
Financial Reporting
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

MILLE LACS BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings
Financial Reporting