

EXHIBIT 5

SUMMARY OF NONFEDERAL CROSSCUTTING FINDINGS

The following exhibit is a summary of nonfederal crosscutting findings by subrecipient entity. Nonfederal crosscutting findings are findings that do not pertain to federal programs. The finding is reported in the independent auditor's report on internal control over financial reporting based on an audit of financial statements performed in accordance with government auditing standards or noncompliance with Minnesota statutes. This exhibit is a complement to Exhibit 4 as it categorizes the crosscutting findings. Findings are classified into one of the following categories:

- Financial reporting (including audit adjustments and prior period restatements)
- Cash management/revenues (receivables, investments, etc.)
- Expenditures (purchasing, payroll, etc.)
- Capital assets
- State and local compliance (claims and disbursements, contracting and bidding, deposits and investments, public indebtedness, conflicts of interest, other)
- Security for bank deposits
- Segregation of duties
- General administration, adequacy/propriety of procedures

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

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015

Exhibit 5

CITIES

CITY OF ALEXANDRIA

Internal Control/Management Findings
Segregation of Duties

CITY OF BIG FALLS

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

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 PARK

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

CITY OF CANBY

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

CITY OF DARWIN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF DULUTH

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

CITY OF EAST GRAND FORKS

Internal Control/Management Findings
Segregation of Duties

CITY OF EDEN PRAIRIE

Internal Control/Management Findings
State and Local Compliance

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**Exhibit 5
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CITIES (continued)

CITY OF EVANSVILLE

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

CITY OF FOSSTON

- Internal Control/Management Findings
- Financial Reporting

CITY OF GIBBON

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

CITY OF GLENCOE

- Internal Control/Management Findings
- Financial Reporting

CITY OF GLENWOOD

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

CITY OF GRANITE FALLS

- Internal Control/Management Findings
- Financial Reporting

CITY OF HANLEY FALLS

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

CITY OF HERMAN

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

CITY OF IVANHOE

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

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CITIES (continued)

CITY OF LONG PRAIRIE

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

CITY OF MAPLETON

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

CITY OF MILTONA

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

CITY OF MINNEAPOLIS

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

CITY OF MORRIS

- Internal Control/Management Findings
- Financial Reporting

CITY OF MOTLEY

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

CITY OF MOUNTAIN LAKE

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

CITY OF NEW ULM

- Internal Control/Management Findings
- Financial Reporting

CITY OF ORTONVILLE

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

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CITIES (continued)

CITY OF OWATONNA

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

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF ROTHSAY

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

CITY OF ST CLOUD

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

CITY OF ST LOUIS PARK

- Internal Control/Management Findings
 - Financial Reporting

CITY OF ST PAUL

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

CITY OF ST PETER

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF VERGAS

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

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CITIES (continued)

CITY OF VESTA

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

CITY OF VIKING

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

CITY OF VIRGINIA

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

CITY OF WADENA

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

CITY OF WARREN

- Internal Control/Management Findings
 - Financial Reporting

CITY OF WARROAD

- Internal Control/Management Findings
 - Financial Reporting

CITY OF WILLMAR

- Internal Control/Management Findings
 - Financial Reporting

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

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

BECKER COUNTY

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

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

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
 - Financial Reporting

BLUE EARTH COUNTY

- Internal Control/Management Findings
 - Financial Reporting

BROWN COUNTY

- Internal Control/Management Findings
 - Financial Reporting

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
 - Segregation of Duties

CHIPPEWA COUNTY

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

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COUNTIES (continued)

CHISAGO COUNTY

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

CLAY COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

CLEARWATER COUNTY

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

COOK COUNTY

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

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

- 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

DOUGLAS 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)

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
- Financial Reporting
- Segregation of Duties

GRANT COUNTY

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

ITASCA COUNTY

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

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COUNTIES (continued)

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

KOOCHICHING COUNTY

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

LAC QUI PARLE COUNTY

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

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

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COUNTIES (continued)

LE SUEUR COUNTY

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

LYON COUNTY

- Internal Control/Management Findings
- State and Local Compliance

MAHNOMEN COUNTY

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

MARSHALL COUNTY

- Internal Control/Management Findings
- Financial Reporting

MARTIN COUNTY

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

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

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COUNTIES (continued)

MOWER COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

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

OTTER TAIL COUNTY

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

PIPESTONE COUNTY

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

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COUNTIES (continued)

POLK COUNTY

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

RICE COUNTY

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

ROCK COUNTY

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

SIBLEY COUNTY

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

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COUNTIES (continued)

ST LOUIS COUNTY

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

STEARNS COUNTY

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

STEELE COUNTY

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

STEVENS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

TRAVERSE COUNTY

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

WABASHA COUNTY

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

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COUNTIES (continued)

WADENA COUNTY

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

WASECA COUNTY

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

WASHINGTON COUNTY

- Internal Control/Management Findings
- Financial Reporting

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

WINONA COUNTY

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

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

- Internal Control/Management Findings
- State and Local Compliance

NONPROFIT AGENCIES

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
- Financial Reporting

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NONPROFIT AGENCIES (continued)

BI-COUNTY COMM ACTION COUNCIL

Internal Control/Management Findings
Segregation of Duties

CENTRAL MN COUNCIL ON AGING

Internal Control/Management Findings
Financial Reporting

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CHILD CARE CHOICES INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CHILDREN'S HEALTH CARE

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

MAHUBE-OTWA COMMUNITY ACTION PRTNSHP

Internal Control/Management Findings
Financial Reporting

RESOURCE INC

Internal Control/Management Findings
Financial Reporting

SW MN PIC

Internal Control/Management Findings
Financial Reporting
Expenditures

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

CHISHOLM HIBBING AIRPORT COMMISSION

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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OTHER GOVERNMENTAL AGENCIES (continued)

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

DULUTH AIRPORT AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

DULUTH TRANSIT AUTHORITY

- Internal Control/Management Findings
- Financial Reporting

HORIZON COMMUNITY HEALTH BOARD

- Internal Control/Management Findings
- Segregation of Duties

HUMAN SERV OF FARIBAULT & MARTIN CO

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

MEEKER-MCLEOD-SIBLEY CHS

- Internal Control/Management Findings
- Financial Reporting

MINNEAPOLIS PARK & RECREATION BD

- Internal Control/Management Findings
- Financial Reporting
- Capital Assets

RAINBOW RIDER

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

SOUTHWEST HEALTH & HUMAN SERVICES

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ST CLOUD METROPOLITAN TRANSIT COMM

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

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

Internal Control/Management Findings
Financial Reporting

SCHOOLS AND RELATED AGENCIES

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ATHLOS LEADERSHIP ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

AURORA CHARTER SCHOOL

Internal Control/Management Findings
State and Local Compliance

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
Financial Reporting
Expenditures
State and Local Compliance
Security for Bank Deposits
General Administration - Adequacy/Propriety of Procedures

DULUTH PUBLIC SCHOOLS ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

EXCELL ACADEMY FOR HIGHER LEARNING

Internal Control/Management Findings
State and Local Compliance

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

GLOBAL ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

HIAWATHA ACADEMIES

Internal Control/Management Findings
Financial Reporting

HIGHER GROUND ACADEMY

Internal Control/Management Findings
State and Local Compliance

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings
State and Local Compliance

ISD 0001 AITKIN

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings
Financial Reporting

ISD 0013 COLUMBIA HEIGHTS

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

ISD 0014 FRIDLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0016 SPRING LAKE PARK

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
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0025 PINE POINT (PONSFORD)

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

ISD 0032 BLACKDUCK

- 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

ISD 0051 FOLEY

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

ISD 0077 MANKATO

- Internal Control/Management Findings
- Financial Reporting

ISD 0088 NEW ULM

- Internal Control/Management Findings
- Financial Reporting

ISD 0093 CARLTON

- Internal Control/Management Findings
- Financial Reporting

ISD 0094 CLOQUET

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0108 CENTRAL (NORWOOD-YG AMERICA)

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

ISD 0111 WATERTOWN - MAYER

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

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 0116 PILLAGER

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

ISD 0118 NORTHLAND COMMUNITY (REMER)

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

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0162 BAGLEY

- 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
- Cash Management/Revenues

ISD 0182 CROSBY - IRONTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0192 FARMINGTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0194 LAKEVILLE

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

ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN

- Internal Control/Management Findings
- State and Local Compliance

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 0204 KASSON-MANTORVILLE

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

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

ISD 0206 ALEXANDRIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0256 RED WING

Internal Control/Management Findings
Security for Bank Deposits

ISD 0271 BLOOMINGTON

Internal Control/Management Findings
State and Local Compliance

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings
State and Local Compliance

ISD 0277 WESTONKA

Internal Control/Management Findings
Segregation of Duties

ISD 0278 ORONO

Internal Control/Management Findings
State and Local Compliance

ISD 0280 RICHFIELD

Internal Control/Management Findings
State and Local Compliance

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings
Segregation of Duties

ISD 0283 ST LOUIS PARK

Internal Control/Management Findings
Financial Reporting

ISD 0286 BROOKLYN CENTER

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

ISD 0309 PARK RAPIDS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0314 BRAHAM

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

ISD 0316 GREENWAY (COLERAINE)

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

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0319 NASHWAUK-KEEWATIN

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

ISD 0345 NEW LONDON-SPICER

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

ISD 0361 INTERNATIONAL FALLS

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

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0413 MARSHALL

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

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SCHOOLS AND RELATED AGENCIES (continued)

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
Security for Bank Deposits

ISD 0463 EDEN VALLEY-WATKINS

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

ISD 0465 LITCHFIELD

Internal Control/Management Findings
Financial Reporting

ISD 0477 PRINCETON

Internal Control/Management Findings
Financial Reporting

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 0492 AUSTIN

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

ISD 0508 ST PETER

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

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 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
Financial Reporting

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0549 PERHAM - DENT

Internal Control/Management Findings
Financial Reporting

ISD 0578 PINE CITY

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

ISD 0593 CROOKSTON

Internal Control/Management Findings
Financial Reporting

ISD 0595 EAST GRAND FORKS

Internal Control/Management Findings
Financial Reporting

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

Internal Control/Management Findings
State and Local Compliance

ISD 0625 ST PAUL

Internal Control/Management Findings
State and Local Compliance

ISD 0682 ROSEAU

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0690 WARROAD

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

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
- Security for Bank Deposits

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0709 DULUTH

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

ISD 0712 MOUNTAIN IRON - BUHL

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

ISD 0716 BELLE PLAINE

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

ISD 0717 JORDAN

- Internal Control/Management Findings
- Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

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
- Expenditures
- State and Local Compliance

ISD 0726 BECKER

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

ISD 0727 BIG LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0740 MELROSE

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

ISD 0741 PAYNESVILLE

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

ISD 0742 ST CLOUD

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

ISD 0743 SAUK CENTRE

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0745 ALBANY

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance
- Security for Bank Deposits
- 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 0777 BENSON

- Internal Control/Management Findings
- Financial Reporting

ISD 0813 LAKE CITY

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

ISD 0821 MENAUGA

- Internal Control/Management Findings
- Financial Reporting

ISD 0829 WASECA

- Internal Control/Management Findings
- Financial Reporting

ISD 0832 MAHTOMEDI

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

ISD 0833 SO WASHINGTON COUNTY

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0840 ST JAMES

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0858 ST CHARLES

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

ISD 0861 WINONA

- Internal Control/Management Findings
 - Expenditures

ISD 0876 ANNANDALE

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0879 DELANO

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

ISD 0883 ROCKFORD

- Internal Control/Management Findings
 - Financial Reporting

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
 - State and Local Compliance
 - Security for Bank Deposits
 - Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2135 MAPLE RIVER

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

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

ISD 2149 MINNEWASKA AREA

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

ISD 2174 PINE RIVER - BACKUS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2176 WARREN-ALVARADO-OSLO

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

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
- Financial Reporting
- State and Local Compliance
- Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

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
- Security for Bank Deposits

ISD 2752 FAIRMONT AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting
- Capital Assets

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
- State and Local Compliance

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
- Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2899 PLAINVIEW-ELGIN-MILLVILLE

Internal Control/Management Findings
Financial Reporting

ISD 2904 TRACY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2905 TRI-CITY UNITED

Internal Control/Management Findings
Financial Reporting
Expenditures

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

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 VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

NATIONAL JOINT POWERS ALLIANCE

Internal Control/Management Findings
Financial Reporting

NAYTAHWAUSH COMMUNITY SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

NEW MILLENNIUM ACADEMY

Internal Control/Management Findings
Expenditures
State and Local Compliance

NORTHEAST SERVICE COOP

Internal Control/Management Findings
Cash Management/Revenues

NORTHWEST SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

PARTNERSHIP ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings
State and Local Compliance

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

SOUTHWEST METRO EDUCATIONAL COOP

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

SSD 1 MINNEAPOLIS

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

SSD 6 SOUTH ST PAUL

- Internal Control/Management Findings
 - Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

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

WEST CENTRAL EDUCATION DISTRICT

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

ZUMBRO EDUCATION DISTRICT

- Internal Control/Management Findings
 - Financial Reporting

TRIBAL GOVERNMENTS

RED LAKE BAND OF CHIPPEWA INDIANS

- Internal Control/Management Findings
 - Financial Reporting