

## **EXHIBIT 6**

### **SUMMARY OF FEDERAL CROSSCUTTING FINDINGS**

The following exhibit is a summary of federal crosscutting findings by subrecipient entity. Federal crosscutting findings are non-monetary findings not specifically identified by CFDA number that may affect more than one federal program. The finding is reported in the independent auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133. This exhibit is a complement to Exhibit 4 as it categorizes the crosscutting findings. Findings are classified into one of the following categories:

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

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

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**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2015**

**Exhibit 6**

**CITIES**

CITY OF EVANSVILLE

Internal Control/Management Findings  
Segregation of Duties

CITY OF HERMAN

Internal Control/Management Findings  
Segregation of Duties

CITY OF MILTONA

Internal Control/Management Findings  
Segregation of Duties

CITY OF MOTLEY

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

CITY OF MOUNTAIN LAKE

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

CITY OF ROTHSAY

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

CITY OF VIRGINIA

Internal Control/Management Findings  
Segregation of Duties

**COUNTIES**

BELTRAMI COUNTY

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

**NONPROFIT AGENCIES**

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings  
Segregation of Duties

**SCHOOLS AND RELATED AGENCIES**

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings  
Segregation of Duties

ISD 0118 NORTHLAND COMMUNITY (REMER)

Internal Control/Management Findings  
Expenditures

ISD 0314 BRAHAM

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

ISD 0432 MAHNOMEN

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, 2015**

**SCHOOLS AND RELATED AGENCIES (continued)**

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

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings

Segregation of Duties

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