

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, 2016**

Exhibit 5

CITIES

CITY OF ALEXANDRIA

Internal Control/Management Findings
Segregation of Duties

CITY OF AUDUBON

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

CITY OF BEMIDJI

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

CITY OF BROOKLYN PARK

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

CITY OF BUFFALO

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

CITY OF CYRUS

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

CITY OF DULUTH

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

CITY OF ELBOW LAKE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF ELY

Internal Control/Management Findings
Segregation of Duties

CITY OF FREEBORN

Internal Control/Management Findings
Segregation of Duties

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CITIES (continued)

CITY OF GLENCOE

- Internal Control/Management Findings
- Financial Reporting

CITY OF GRACEVILLE

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

CITY OF GRANITE FALLS

- Internal Control/Management Findings
- Financial Reporting

CITY OF HAYFIELD

- Internal Control/Management Findings
- Financial Reporting

CITY OF HERMAN

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

CITY OF LONGVILLE

- 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
- General Administration - Adequacy/Propriety of Procedures

CITY OF MOORHEAD

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

CITY OF MOOSE LAKE

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

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CITIES (continued)

CITY OF MOTLEY

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

CITY OF NORTH MANKATO

- Internal Control/Management Findings
 - Financial Reporting

CITY OF PERHAM

- Internal Control/Management Findings
 - Financial Reporting

CITY OF ROSEAU

- Internal Control/Management Findings
 - Financial Reporting

CITY OF SOUTH ST PAUL

- 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 PAUL

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

CITY OF VERNON CENTER

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

CITY OF WARREN

- Internal Control/Management Findings
 - Financial Reporting

CITY OF WARROAD

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

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CITIES (continued)

CITY OF WATERVILLE

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

CITY OF WHEATON

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

CITY OF WILLMAR

- Internal Control/Management Findings
- Financial Reporting

CITY OF WINONA

- Internal Control/Management Findings
- Financial Reporting

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

- Internal Control/Management Findings
- Security for Bank Deposits

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BLUE EARTH COUNTY

- Internal Control/Management Findings
- Financial Reporting

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COUNTIES (continued)

BROWN COUNTY

- Internal Control/Management Findings
- Financial Reporting

CARLTON COUNTY

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

CHISAGO COUNTY

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

CLAY COUNTY

- Internal Control/Management Findings
- Segregation of Duties

CLEARWATER COUNTY

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

COOK 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)

COTTONWOOD COUNTY

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

CROW WING COUNTY

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

DAKOTA COUNTY

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

DOUGLAS COUNTY

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

FILLMORE COUNTY

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

FREEBORN COUNTY

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

GOODHUE COUNTY

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

HENNEPIN COUNTY

- Internal Control/Management Findings
- Financial Reporting

HOUSTON COUNTY

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

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COUNTIES (continued)

HUBBARD COUNTY

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

ISANTI COUNTY

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

ITASCA COUNTY

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

KANABEC 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

KANDIYOHI COUNTY

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

KOOCHICHING COUNTY

- Internal Control/Management Findings
 - 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
 - Segregation of Duties

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

MAHNOMEN COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

- Internal Control/Management Findings
- Segregation of Duties

MORRISON COUNTY

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

MOWER COUNTY

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

NICOLLET COUNTY

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

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COUNTIES (continued)

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

OLMSTED COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

OTTER TAIL COUNTY

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

PENNINGTON 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

POLK COUNTY

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

POPE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

RAMSEY COUNTY

- Internal Control/Management Findings
 - Financial Reporting

RED LAKE COUNTY

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

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COUNTIES (continued)

REDWOOD COUNTY

Internal Control/Management Findings
State and Local Compliance

RENVILLE COUNTY

Internal Control/Management Findings
Financial Reporting

RICE COUNTY

Internal Control/Management Findings
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

ST LOUIS COUNTY

Internal Control/Management Findings
Segregation of Duties

STEARNS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

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COUNTIES (continued)

TRAVERSE COUNTY

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

WABASHA COUNTY

- Internal Control/Management Findings
 - Security for Bank Deposits

WADENA COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

WASHINGTON COUNTY

- Internal Control/Management Findings
 - Financial Reporting

WATONWAN COUNTY

- Internal Control/Management Findings
 - Financial Reporting

WILKIN COUNTY

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

DULUTH AREA FAMILY YMCA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

HMONG AMERICAN PARTNERSHIP

Internal Control/Management Findings
Financial Reporting

INTER-COUNTY COMMUNITY COUNCIL

Internal Control/Management Findings
Financial Reporting

LIFETRACK RESOURCES

Internal Control/Management Findings
Financial Reporting

MAHUBE-OTWA COMMUNITY ACTION PRTNSHIP

Internal Control/Management Findings
Financial Reporting

NATIONAL RURAL HEALTH RESOURCE CTR

Internal Control/Management Findings
Financial Reporting
Expenditures

PRIME PROVIDERS INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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NONPROFIT AGENCIES (continued)

RESOURCE INC

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

SUSTAINABLE RESOURCES CENTER

Internal Control/Management Findings
Segregation of Duties

SW MN PIC

Internal Control/Management Findings
Financial Reporting
Expenditures

OTHER GOVERNMENTAL AGENCIES

BEMIDJI REGIONAL AIRPORT

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

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
State and Local Compliance
Segregation of Duties

DES MOINES VALLEY HEALTH & HUMAN SERVICES

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

DULUTH AIRPORT AUTHORITY

Internal Control/Management Findings
Segregation of Duties

HORIZON PUBLIC HEALTH

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

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OTHER GOVERNMENTAL AGENCIES (continued)

KANABEC PINE CHS

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

MINNEAPOLIS PARK & RECREATION BD

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

MINNESOTA PRAIRIE COUNTY ALLIANCE

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

RAINBOW RIDER

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

SPIRIT MOUNTAIN RECREATIONAL AREA AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

ST CLOUD METROPOLITAN TRANSIT COMM

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

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

- Internal Control/Management Findings
- Financial Reporting

METROPOLITAN COUNCIL

- Internal Control/Management Findings
- Financial Reporting

MID-MINNESOTA DEVELOPMENT COMM

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

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REGIONAL DEVELOPMENT COMMISSIONS (continued)

REGION 5 DEVELOP COMM

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

UPPER MN VALLEY REG DEVELOP COMM

- Internal Control/Management Findings
- Financial Reporting

SCHOOLS AND RELATED AGENCIES

AREA SPEC ED COOP - E. GRAND FORKS

- Internal Control/Management Findings
- Financial Reporting
- 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

FERGUS FALLS AREA SPEC ED COOP

- Internal Control/Management Findings
- Financial Reporting

FRESHWATER EDUCATION DISTRICT

- Internal Control/Management Findings
- Financial Reporting

HIAWATHA ACADEMIES

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

HIAWATHA VALLEY EDUCATION DISTRICT

- Internal Control/Management Findings
- State and Local Compliance

HIGHER GROUND ACADEMY

- Internal Control/Management Findings
- Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0001 AITKIN

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

ISD 0012 CENTENNIAL

- Internal Control/Management Findings
- State and Local Compliance

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 0022 DETROIT LAKES

- Internal Control/Management Findings
- Segregation of Duties

ISD 0023 FRAZEE - VERGAS

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

ISD 0036 KELLIHER

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

ISD 0038 RED LAKE

- Internal Control/Management Findings
- Financial Reporting

ISD 0047 SAUK RAPIDS - RICE

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

ISD 0077 MANKATO

- Internal Control/Management Findings
- Expenditures

ISD 0088 NEW ULM

- Internal Control/Management Findings
- Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0094 CLOQUET

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

ISD 0110 WACONIA

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

ISD 0112 EASTERN CARVER CO (CHASKA)

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0113 WALKER-HACKENSACK-AKELEY

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

ISD 0115 CASS LAKE - BENA

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

ISD 0162 BAGLEY

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

ISD 0177 WINDOM

- Internal Control/Management Findings
 - Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0181 BRAINERD

Internal Control/Management Findings
Financial Reporting

ISD 0191 BURNSVILLE-EAGAN-SAVAGE

Internal Control/Management Findings
Financial Reporting

ISD 0192 FARMINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0194 LAKEVILLE

Internal Control/Management Findings
Capital Assets

ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN

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

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

Internal Control/Management Findings
Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0206 ALEXANDRIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings
State and Local Compliance

ISD 0273 EDINA

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

ISD 0277 WESTONKA

Internal Control/Management Findings
Financial Reporting
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 0284 WAYZATA

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
Segregation of Duties
General Administration - Adequacy/Propriety of Procedures

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
General Administration - Adequacy/Propriety of Procedures

ISD 0318 GRAND RAPIDS

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

ISD 0347 WILLMAR

Internal Control/Management Findings
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0361 INTERNATIONAL FALLS

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

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

- Internal Control/Management Findings
- Financial Reporting

ISD 0413 MARSHALL

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 0423 HUTCHINSON

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

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

- Internal Control/Management Findings
- Financial Reporting

ISD 0465 LITCHFIELD

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0477 PRINCETON

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

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
- Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0535 ROCHESTER

- Internal Control/Management Findings
- State and Local Compliance

ISD 0544 FERGUS FALLS

- Internal Control/Management Findings
- Financial Reporting

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
- State and Local Compliance

ISD 0623 ROSEVILLE

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

ISD 0625 ST PAUL

- Internal Control/Management Findings
- State and Local Compliance

ISD 0701 HIBBING

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

ISD 0704 PROCTOR

- Internal Control/Management Findings
- Security for Bank Deposits

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**Exhibit 5
(Continued)**

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

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

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

ISD 0709 DULUTH

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

ISD 0717 JORDAN

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

ISD 0719 PRIOR LAKE - SAVAGE

- Internal Control/Management Findings
- Financial Reporting

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

- Internal Control/Management Findings
- Financial Reporting

ISD 0727 BIG LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0728 ELK RIVER

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

ISD 0740 MELROSE

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

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**Exhibit 5
(Continued)**

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

ISD 0742 ST CLOUD

- Internal Control/Management Findings
- 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
- Segregation of Duties

ISD 0829 WASECA

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

ISD 0832 MAHTOMEDI

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

ISD 0840 ST JAMES

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

ISD 0861 WINONA

- Internal Control/Management Findings
- Financial Reporting

ISD 0882 MONTICELLO

- Internal Control/Management Findings
- Financial Reporting

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0911 CAMBRIDGE-ISANTI

- Internal Control/Management Findings
- State and Local Compliance

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**Exhibit 5
(Continued)**

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

ISD 0912 MILACA

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

ISD 2142 ST LOUIS COUNTY

- Internal Control/Management Findings
- Segregation of Duties

ISD 2149 MINNEWASKA AREA

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

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 2170 STAPLES - MOTLEY

- 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

ISD 2689 PIPESTONE AREA

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

ISD 2752 FAIRMONT AREA SCHOOLS

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

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**Exhibit 5
(Continued)**

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

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2859 GLENCOE-SILVER LAKE

Internal Control/Management Findings
Financial Reporting

ISD 2860 BLUE EARTH AREA SCHOOLS

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

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 2905 TRI-CITY UNITED

Internal Control/Management Findings
Financial Reporting

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

MN TRANSITIONS CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

MN VALLEY EDUCATION DISTRICT

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

NAYTAHWAUSH COMMUNITY SCHOOL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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**Exhibit 5
(Continued)**

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

NEW MILLENNIUM ACADEMY

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

NORTHLAND LEARNING CTR, VIRGINIA

- Internal Control/Management Findings
- Security for Bank Deposits

NORTHWEST SERVICE COOPERATIVE

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

PAUL BUNYAN EDUCATION COOP

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

RESOURCE TRAINING AND SOLUTIONS

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

RIVER BEND EDUCATION DISTRICT

- Internal Control/Management Findings
- Segregation of Duties

RUM RIVER SPECIAL EDUCATION COOP

- Internal Control/Management Findings
- State and Local Compliance

SHERBURNE/NORTHERN WRIGHT SPEC ED COOP

- Internal Control/Management Findings
- Security for Bank Deposits

SOUTHERN PLAINS ED COOP

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

SSD 1 MINNEAPOLIS

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

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**Exhibit 5
(Continued)**

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

SSD 6 SOUTH ST PAUL

Internal Control/Management Findings
Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

SW & WEST CENTRAL SERVICE COOP

Internal Control/Management Findings
Financial Reporting

TWIN CITIES INTERNATIONAL ELEMENTARY

Internal Control/Management Findings
Financial Reporting

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting