

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 or the Uniform Guidance. 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, 2016**

Exhibit 6

CITIES

CITY OF BEMIDJI

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

CITY OF ELBOW LAKE

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

CITY OF ELY

Internal Control/Management Findings

Segregation of Duties

CITY OF LONGVILLE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

CITY OF VERNON CENTER

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

NONPROFIT AGENCIES

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings

Segregation of Duties

HMONG AMERICAN PARTNERSHIP

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

OTHER GOVERNMENTAL AGENCIES

CHISHOLM HIBBING AIRPORT COMMISSION

Internal Control/Management Findings

Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings

Financial Reporting

SCHOOLS AND RELATED AGENCIES

HIGHER GROUND ACADEMY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0012 CENTENNIAL

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0015 ST FRANCIS

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

**State of Minnesota
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**Exhibit 6
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**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2016**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0016 SPRING LAKE PARK

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0031 BEMIDJI

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0094 CLOQUET

Internal Control/Management Findings

Expenditures

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

General Administration - Adequacy/Propriety of Procedures

ISD 0199 INVER GROVE HEIGHTS

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0200 HASTINGS

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0278 ORONO

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0280 RICHFIELD

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0281 ROBBINSDALE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0284 WAYZATA

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0432 MAHNOMEN

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0578 PINE CITY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0621 MOUNDS VIEW

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0624 WHITE BEAR LAKE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0625 ST PAUL

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0701 HIBBING

Internal Control/Management Findings

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0728 ELK RIVER

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0831 FOREST LAKE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0833 SO WASHINGTON COUNTY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0834 STILLWATER

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0911 CAMBRIDGE-ISANTI

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

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**Exhibit 6
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

RUM RIVER SPECIAL EDUCATION COOP

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

SSD 6 SOUTH ST PAUL

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures