

## **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, 2017**

**Exhibit 5**

**CITIES**

CITY OF ALEXANDRIA

- Internal Control/Management Findings
- Segregation of Duties

CITY OF BRAINERD

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

CITY OF BROOKLYN PARK

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

CITY OF CARLOS

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

CITY OF CLIMAX

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

CITY OF COLOGNE

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

CITY OF CROSBY

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

CITY OF CYRUS

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

CITY OF ELBOW LAKE

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

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**CITIES (continued)**

CITY OF ELY

- Internal Control/Management Findings
- Segregation of Duties

CITY OF FREEBORN

- Internal Control/Management Findings
- Segregation of Duties

CITY OF GRACEVILLE

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

CITY OF HALLOCK

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

CITY OF HARMONY

- Internal Control/Management Findings
- Segregation of Duties

CITY OF HECTOR

- Internal Control/Management Findings
- Segregation of Duties

CITY OF HERMAN

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

CITY OF HERMANTOWN

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

CITY OF LITCHFIELD

- Internal Control/Management Findings
- Financial Reporting

CITY OF MAPLE GROVE

- Internal Control/Management Findings
- Financial Reporting

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**CITIES (continued)**

CITY OF MENAHGA

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

CITY OF MINNEAPOLIS

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

CITY OF MOOSE LAKE

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

CITY OF MORGAN

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

CITY OF MORRIS

- Internal Control/Management Findings
- Financial Reporting

CITY OF NEW YORK MILLS

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

CITY OF NORTH MANKATO

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

CITY OF NORTHFIELD

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

CITY OF OSAKIS

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

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**CITIES (continued)**

**CITY OF ROSEVILLE**

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

**CITY OF SHERBURN**

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

**CITY OF ST FRANCIS**

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

**CITY OF ST PAUL**

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

**CITY OF TWO HARBORS**

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

**CITY OF VERNDALE**

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

**CITY OF WADENA**

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

**CITY OF WALKER**

- Internal Control/Management Findings
- Financial Reporting

**CITY OF WARROAD**

- Internal Control/Management Findings
- Financial Reporting

**CITY OF WHEATON**

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

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**CITIES (continued)**

CITY OF WILLMAR

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

**COUNTIES**

AITKIN COUNTY

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

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BLUE EARTH COUNTY

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

BROWN COUNTY

- Internal Control/Management Findings
  - State and Local Compliance

CARLTON COUNTY

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

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**COUNTIES (continued)**

**CARVER COUNTY**

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

**CHIPPEWA COUNTY**

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

**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
- State and Local Compliance
- Segregation of Duties

**COOK COUNTY**

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

**DAKOTA COUNTY**

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

**DOUGLAS COUNTY**

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

**FARIBAULT COUNTY**

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



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**COUNTIES (continued)**

**FREEBORN COUNTY**

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

**GOODHUE COUNTY**

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

**GRANT COUNTY**

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

**HENNEPIN COUNTY**

- Internal Control/Management Findings
  - Expenditures

**HOUSTON COUNTY**

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

**HUBBARD COUNTY**

- Internal Control/Management Findings
  - 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

**KANABEC 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)**

**KANDIYOHI COUNTY**

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

**LAC QUI PARLE COUNTY**

- Internal Control/Management Findings
- State and Local Compliance

**LAKE COUNTY**

- Internal Control/Management Findings
- Capital Assets
- Segregation of Duties

**LAKE OF THE WOODS COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**LE SUEUR COUNTY**

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

**MAHNOMEN COUNTY**

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

**MARSHALL COUNTY**

- Internal Control/Management Findings
- Financial Reporting

**MC LEOD COUNTY**

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

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**COUNTIES (continued)**

**MORRISON COUNTY**

- Internal Control/Management Findings
- 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

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

**PENNINGTON COUNTY**

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

**POLK COUNTY**

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

**POPE COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

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**COUNTIES (continued)**

**RAMSEY COUNTY**

- Internal Control/Management Findings
- Financial Reporting

**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

**SIBLEY COUNTY**

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

**STEARNS COUNTY**

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

**SWIFT COUNTY**

- 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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**COUNTIES (continued)**

**TODD 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
  - Security for Bank Deposits

**WASHINGTON COUNTY**

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

**WATONWAN COUNTY**

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

**WILKIN COUNTY**

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

**WINONA COUNTY**

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

**WRIGHT COUNTY**

- Internal Control/Management Findings
  - 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)**

**ARRIVE MINISTRIES**

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

**BI-COUNTY COMM ACTION COUNCIL**

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

**CAP OF SUBURBAN HENNEPIN**

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

**CENTRAL MN COUNCIL ON AGING**

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

**CENTRAL MN LEGAL SERVICES**

- 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
- Segregation of Duties

**COMMUNITY HEALTH SERVICES, INC.**

- Internal Control/Management Findings
- Financial Reporting

**GREATER MPLS COUNCIL OF CHURCHES**

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

**LAKES & PRAIRIES COMM ACT PRTRNSHP**

- Internal Control/Management Findings
- Financial Reporting

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**NONPROFIT AGENCIES (continued)**

LIFETRACK RESOURCES

Internal Control/Management Findings  
Financial Reporting

MAHUBE-OTWA COMMUNITY ACTION PRTNSHP

Internal Control/Management Findings  
Financial Reporting

MAYO CLINIC

Internal Control/Management Findings  
Capital Assets

METRO CENTER FOR INDEPENDENT LIVING

Internal Control/Management Findings  
Financial Reporting

METROPOLITAN ECONOMIC DEVELOPMENT ASSOCIATION

Internal Control/Management Findings  
Segregation of Duties

MINNESOTA COUNCIL OF CHURCHES

Internal Control/Management Findings  
Segregation of Duties

NATIONAL RURAL HEALTH RESOURCE CTR

Internal Control/Management Findings  
Financial Reporting

NEIGHBORHOOD HEALTHSOURCE

Internal Control/Management Findings  
Financial Reporting

NEXUS

Internal Control/Management Findings  
Financial Reporting

NORTH COUNTY FOOD BANK, INC

Internal Control/Management Findings  
Financial Reporting

PERSPECTIVES INC

Internal Control/Management Findings  
Segregation of Duties

PRIME PROVIDERS INC

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

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**NONPROFIT AGENCIES (continued)**

**PROVIDERS CHOICE INC**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**SALVATION ARMY**

Internal Control/Management Findings  
Financial Reporting

**SAWTOOTH MOUNTAIN CLINIC, INC**

Internal Control/Management Findings  
Financial Reporting

**SECOND HARVEST HEARTLAND**

Internal Control/Management Findings  
Financial Reporting

**SOUTHSIDE COMMUNITY HEALTH SERVICES, INC.**

Internal Control/Management Findings  
Financial Reporting

**SUSTAINABLE RESOURCES CENTER**

Internal Control/Management Findings  
Segregation of Duties

**VOLUNTEERS OF AMERIA SERVING MINNESOTA**

Internal Control/Management Findings  
Financial Reporting

**WEST SIDE COMMUNITY HEALTH SERVICES**

Internal Control/Management Findings  
Financial Reporting

**YMCA OF THE GREATER TWIN CITIES**

Internal Control/Management Findings  
Cash Management/Revenues

**OTHER GOVERNMENTAL AGENCIES**

**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



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**OTHER GOVERNMENTAL AGENCIES (continued)**

COUNTRYSIDE PUBLIC HEALTH SERVICE

- Internal Control/Management Findings
- Financial Reporting
- 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

HORIZON PUBLIC HEALTH

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

HRA OF ST CLOUD

- Internal Control/Management Findings
- State and Local Compliance

HUMAN SERV OF FARIBAULT & MARTIN CO

- Internal Control/Management Findings
- Financial Reporting

INTERNATIONAL FALLS-KOOCHICHING COUNTY AIRPORT COMMISSION

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

KANABEC PINE CHS

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

MINNEAPOLIS PARK & RECREATION BD

- Internal Control/Management Findings
- Financial Reporting

MINNESOTA PRAIRIE COUNTY ALLIANCE

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

SOUTHWEST HEALTH & HUMAN SERVICES

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

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**OTHER GOVERNMENTAL AGENCIES (continued)**

ST CLOUD METROPOLITAN TRANSIT COMM

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

STEVENS COUNTY ECONOMIC IMPROVEMENT COMMISION, INC.

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

WESTERN LAKE SUPERIOR SANITARY DIST

Internal Control/Management Findings  
Financial Reporting

**REGIONAL DEVELOPMENT COMMISSIONS**

MID-MINNESOTA DEVELOPMENT COMM

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

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

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**SCHOOLS AND RELATED AGENCIES (continued)**

**FRESHWATER EDUCATION DISTRICT**

Internal Control/Management Findings  
Financial Reporting

**HIAWATHA ACADEMIES**

Internal Control/Management Findings  
Financial Reporting  
Security for Bank Deposits

**HIAWATHA VALLEY EDUCATION DISTRICT**

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

**ISD 0036 KELLIHER**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**ISD 0038 RED LAKE**

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

**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
- State and Local Compliance

ISD 0110 WACONIA

- Internal Control/Management Findings
- Financial Reporting

ISD 0111 WATERTOWN - MAYER

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

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
- Cash Management/Revenues
- 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
- Security for Bank Deposits
- 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 0181 BRAINERD

- Internal Control/Management Findings
- Financial Reporting

ISD 0182 CROSBY - IRONTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0191 BURNSVILLE-EAGAN-SAVAGE

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

ISD 0192 FARMINGTON

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

ISD 0194 LAKEVILLE

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

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
- Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0206 ALEXANDRIA

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

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0270 HOPKINS

Internal Control/Management Findings  
Financial Reporting

ISD 0271 BLOOMINGTON

Internal Control/Management Findings  
Financial Reporting

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings  
State and Local Compliance

ISD 0276 MINNETONKA

Internal Control/Management Findings  
State and Local Compliance

ISD 0277 WESTONKA

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0279 OSSEO AREA

Internal Control/Management Findings  
State and Local Compliance

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

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0309 PARK RAPIDS

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

ISD 0316 GREENWAY (COLERAINE)

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

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

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

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
  - State and Local Compliance

ISD 0413 MARSHALL

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

ISD 0423 HUTCHINSON

- Internal Control/Management Findings
  - Financial Reporting

ISD 0432 MAHNOMEN

- 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)**

ISD 0435 WAUBUN

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

ISD 0477 PRINCETON

- Internal Control/Management Findings
- Financial Reporting

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

- Internal Control/Management Findings
- Segregation of Duties

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
- Segregation of Duties

ISD 0593 CROOKSTON

- Internal Control/Management Findings
- Financial Reporting

ISD 0624 WHITE BEAR LAKE

- 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 0625 ST PAUL

- Internal Control/Management Findings
- State and Local Compliance

ISD 0690 WARROAD

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

ISD 0701 HIBBING

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance
- 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 0707 NETT LAKE

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

ISD 0717 JORDAN

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

ISD 0719 PRIOR LAKE - SAVAGE

- Internal Control/Management Findings
- Financial Reporting

ISD 0720 SHAKOPEE

- Internal Control/Management Findings
- State and Local Compliance
- 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)**

ISD 0721 NEW PRAGUE

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

ISD 0727 BIG LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0740 MELROSE

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

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 0761 OWATONNA

- Internal Control/Management Findings
- Financial Reporting

ISD 0829 WASECA

- Internal Control/Management Findings
- Financial Reporting

ISD 0832 MAHTOMEDI

- Internal Control/Management Findings
- Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

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

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Summary of Nonfederal Crosscutting Findings by Agency Type  
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**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0840 ST JAMES

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

ISD 0861 WINONA

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

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0912 MILACA

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

ISD 2142 ST LOUIS COUNTY

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

ISD 2149 MINNEWASKA AREA

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

ISD 2155 WADENA-DEER CREEK

- Internal Control/Management Findings
- 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
- Cash Management/Revenues
- 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 2174 PINE RIVER - BACKUS

Internal Control/Management Findings  
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  
Cash Management/Revenues  
State and Local Compliance

ISD 2752 FAIRMONT AREA SCHOOLS

Internal Control/Management Findings  
Financial Reporting

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 2897 REDWOOD FALLS

Internal Control/Management Findings  
Segregation of Duties

ISD 2905 TRI-CITY UNITED

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

METRO EDUCATIONAL SERVICE COOP

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

MIDWEST SPECIAL ED COOP

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)**

**MN VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Financial Reporting

**NAYTAHWAUSH COMMUNITY SCHOOL**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**NEW MILLENNIUM ACADEMY**

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

**NORTHLAND LEARNING CTR, VIRGINIA**

Internal Control/Management Findings  
Security for Bank Deposits

**NORTHWEST SERVICE COOPERATIVE**

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

**SOUTHERN PLAINS ED COOP**

Internal Control/Management Findings  
Financial Reporting

**SSD 1 MINNEAPOLIS**

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

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**Exhibit 5  
(Continued)**

**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  
Security for Bank Deposits  
Segregation of Duties

SW & WEST CENTRAL SERVICE COOP

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