

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 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, 2017**

Exhibit 6

CITIES

CITY OF ALEXANDRIA

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 FAIRMONT

Internal Control/Management Findings

Capital Assets

CITY OF HERMAN

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

NONPROFIT AGENCIES

ALEXANDRA HOUSE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

BI-COUNTY COMM ACTION COUNCIL

Internal Control/Management Findings

Capital Assets

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings

Segregation of Duties

GREATER MPLS COUNCIL OF CHURCHES

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Financial Reporting

SCHOOLS AND RELATED AGENCIES

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

ISD 0012 CENTENNIAL

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0194 LAKEVILLE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0281 ROBBINSDALE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0625 ST PAUL

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

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Statewide Single Audit
Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2017**

**Exhibit 6
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0701 HIBBING

Internal Control/Management Findings

Segregation of Duties

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures