

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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Exhibit 5

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

CITIES

CITY OF ALEXANDRIA

Internal Control/Management Findings
Segregation of Duties

CITY OF BENSON

Internal Control/Management Findings
Segregation of Duties

CITY OF BLOOMINGTON

Internal Control/Management Findings
Financial Reporting

CITY OF BRAINERD

Internal Control/Management Findings
Financial Reporting

CITY OF BROOKLYN CENTER

Internal Control/Management Findings
State and Local Compliance

CITY OF BROOKLYN PARK

Internal Control/Management Findings
State and Local Compliance

CITY OF CROOKSTON

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

CITY OF DARWIN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF DULUTH

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

CITY OF EAST GRAND FORKS

Internal Control/Management Findings
Segregation of Duties

CITY OF ELBOW LAKE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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CITIES (continued)

CITY OF FAIRMONT

- Internal Control/Management Findings
- Financial Reporting

CITY OF FOSSTON

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

CITY OF GLENWOOD

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

CITY OF GONVICK

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

CITY OF GRANITE FALLS

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

CITY OF HANOVER

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

CITY OF JACKSON

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

CITY OF KARLSTAD

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

CITY OF LANCASTER

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

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CITIES (continued)

CITY OF LONG PRAIRIE

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

CITY OF MAPLE LAKE

- 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 MORRIS

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

CITY OF NEW ULM

- Internal Control/Management Findings
- Financial Reporting

CITY OF OLIVIA

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

CITY OF OSAKIS

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

CITY OF PARK RAPIDS

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

CITY OF PAYNESVILLE

- 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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CITIES (continued)

CITY OF PERHAM

- Internal Control/Management Findings
- Financial Reporting

CITY OF PRINCETON

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

CITY OF RICHFIELD

- Internal Control/Management Findings
- Financial Reporting

CITY OF RICHMOND

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

CITY OF ST CLOUD

- Internal Control/Management Findings
- Financial Reporting

CITY OF ST PAUL

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

CITY OF VIRGINIA

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

CITY OF WADENA

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

CITY OF WARREN

- Internal Control/Management Findings
- Financial Reporting

CITY OF WATERVILLE

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

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CITIES (continued)

CITY OF WENDELL

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

CITY OF WHEATON

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

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

- Internal Control/Management Findings
 - Expenditures

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BROWN COUNTY

- Internal Control/Management Findings
 - Financial Reporting

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

CARLTON COUNTY

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

CASS COUNTY

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

CHIPPEWA COUNTY

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

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
 - Financial Reporting
 - Segregation of Duties

CLEARWATER COUNTY

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

COOK COUNTY

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

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COUNTIES (continued)

COTTONWOOD COUNTY

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

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

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

DOUGLAS COUNTY

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

FILLMORE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

FREEBORN COUNTY

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

GOODHUE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

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COUNTIES (continued)

GRANT COUNTY

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

HENNEPIN COUNTY

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

HOUSTON COUNTY

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

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
 - Security for Bank Deposits
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

JACKSON COUNTY

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

KANABEC COUNTY

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

KITTSOON COUNTY

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

KOOCHICHING COUNTY

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

LAC QUI PARLE COUNTY

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

LAKE COUNTY

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

LYON COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

MAHNOMEN COUNTY

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

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COUNTIES (continued)

MARTIN COUNTY

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

MC LEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

MORRISON COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

MOWER COUNTY

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

MURRAY COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

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COUNTIES (continued)

NORMAN COUNTY

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

OLMSTED COUNTY

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

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

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

PINE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

POLK COUNTY

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

POPE COUNTY

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

RAMSEY COUNTY

- Internal Control/Management Findings
 - Financial Reporting

RENVILLE COUNTY

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

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COUNTIES (continued)

RICE COUNTY

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

ROCK 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

SCOTT COUNTY

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

ST LOUIS COUNTY

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

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COUNTIES (continued)

STEVENS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

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

WADENA COUNTY

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

WASECA COUNTY

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

WASHINGTON COUNTY

- Internal Control/Management Findings
 - Financial Reporting

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COUNTIES (continued)

WATONWAN COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

- Internal Control/Management Findings
- Segregation of Duties

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

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

NONPROFIT AGENCIES

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
- Financial Reporting

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
- Segregation of Duties

CHILD CARE AND NUTRITION INC

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

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NONPROFIT AGENCIES (continued)

CHILD CARE CHOICES INC

Internal Control/Management Findings
Segregation of Duties

LAKES & PINES COMM ACT COUNCIL

Internal Control/Management Findings
Segregation of Duties

LUTHERAN SOCIAL SERVICE OF MN

Internal Control/Management Findings
Financial Reporting

MAHUBE-OTWA COMMUNITY ACTION PRTNSHP

Internal Control/Management Findings
Financial Reporting

MN AIDS PROJECT

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

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings
Financial Reporting

SCOPE RESOURCE CENTER, INC (PARENT PROVIDER CONNECTION)

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

SW MN PIC

Internal Control/Management Findings
Financial Reporting
Expenditures

YMCA OF THE GREATER TWIN CITIES

Internal Control/Management Findings
Cash Management/Revenues

OTHER GOVERNMENTAL AGENCIES

BEMIDJI REGIONAL AIRPORT

Internal Control/Management Findings
Financial Reporting

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

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OTHER GOVERNMENTAL AGENCIES (continued)

CHISHOLM HIBBING AIRPORT COMMISSION

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

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

DULUTH AIRPORT AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

HORIZON COMMUNITY HEALTH BOARD

- 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

MINNEAPOLIS PARK & RECREATION BD

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

NORMAN MAHNOMEN PUBLIC HEALTH

- Internal Control/Management Findings
- Segregation of Duties

RAINBOW RIDER

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

ST CLOUD METROPOLITAN TRANSIT COMM

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

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REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

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

REGION 5 DEVELOP COMM

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

BEST ACADEMY

- Internal Control/Management Findings
- Security for Bank Deposits

COMMUNITY OF PEACE ACADEMY

- Internal Control/Management Findings
- State and Local Compliance

DUGSI ACADEMY CHARTER SCHOOL

- Internal Control/Management Findings
- Expenditures

DULUTH PUBLIC SCHOOLS ACADEMY

- Internal Control/Management Findings
- Expenditures

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SCHOOLS AND RELATED AGENCIES (continued)

EXCELL ACADEMY FOR HIGHER LEARNING

Internal Control/Management Findings
Security for Bank Deposits

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

GLOBAL ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

HARVEST PREPARATORY SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

HIAWATHA ACADEMIES

Internal Control/Management Findings
Financial Reporting

HIGHER GROUND ACADEMY

Internal Control/Management Findings
State and Local Compliance

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

INTERMEDIATE SCHOOL DISTRICT 287

Internal Control/Management Findings
State and Local Compliance

ISD 0001 AITKIN

Internal Control/Management Findings
Financial Reporting

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings
State and Local Compliance

ISD 0012 CENTENNIAL

Internal Control/Management Findings
State and Local Compliance

ISD 0013 COLUMBIA HEIGHTS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0014 FRIDLEY

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

ISD 0015 ST FRANCIS

Internal Control/Management Findings
State and Local Compliance

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 0025 PINE POINT (PONSFORD)

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

ISD 0032 BLACKDUCK

Internal Control/Management Findings
State and Local Compliance

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

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 0077 MANKATO

- Internal Control/Management Findings
- Financial Reporting

ISD 0088 NEW ULM

- Internal Control/Management Findings
- Financial Reporting

ISD 0093 CARLTON

- Internal Control/Management Findings
- Financial Reporting

ISD 0094 CLOQUET

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

ISD 0108 CENTRAL (NORWOOD-YG AMERICA)

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

ISD 0111 WATERTOWN - MAYER

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

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
- Expenditures
- Segregation of Duties

ISD 0115 CASS LAKE - BENA

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0118 NORTHLAND COMMUNITY (REMER)

Internal Control/Management Findings
Financial Reporting

ISD 0129 MONTEVIDEO

Internal Control/Management Findings
Financial Reporting

ISD 0138 NORTH BRANCH

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

ISD 0152 MOORHEAD

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0162 BAGLEY

Internal Control/Management Findings
Financial Reporting

ISD 0177 WINDOM

Internal Control/Management Findings
Financial Reporting

ISD 0181 BRAINERD

Internal Control/Management Findings
Financial Reporting

ISD 0182 CROSBY - IRONTON

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

ISD 0186 PEQUOT LAKES

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

ISD 0192 FARMINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0194 LAKEVILLE

Internal Control/Management Findings
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0200 HASTINGS

- Internal Control/Management Findings
- State and Local Compliance

ISD 0204 KASSON-MANTORVILLE

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

ISD 0206 ALEXANDRIA

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

ISD 0270 HOPKINS

- Internal Control/Management Findings
- State and Local Compliance

ISD 0272 EDEN PRAIRIE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0273 EDINA

- Internal Control/Management Findings
- State and Local Compliance

ISD 0277 WESTONKA

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

ISD 0280 RICHFIELD

- Internal Control/Management Findings
- State and Local Compliance

ISD 0281 ROBBINSDALE

- Internal Control/Management Findings
- Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

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
Security for Bank Deposits

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
State and Local Compliance
Segregation of Duties

ISD 0314 BRAHAM

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0316 GREENWAY (COLERAINE)

Internal Control/Management Findings
Security for Bank Deposits

ISD 0317 DEER RIVER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0345 NEW LONDON-SPICER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings
Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0413 MARSHALL

- Internal Control/Management Findings
 - Financial Reporting

ISD 0423 HUTCHINSON

- Internal Control/Management Findings
 - Financial Reporting

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

- Internal Control/Management Findings
 - Financial Reporting

ISD 0463 EDEN VALLEY-WATKINS

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

ISD 0465 LITCHFIELD

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

ISD 0466 DASSEL-COKATO

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0477 PRINCETON

- Internal Control/Management Findings
 - Financial Reporting

ISD 0480 ONAMIA

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0482 LITTLE FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 0484 PIERZ

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0492 AUSTIN

Internal Control/Management Findings
Financial Reporting

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

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

ISD 0533 DOVER-EYOTA

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0535 ROCHESTER

Internal Control/Management Findings
State and Local Compliance

ISD 0544 FERGUS FALLS

Internal Control/Management Findings
Financial Reporting

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0549 PERHAM - DENT

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0578 PINE CITY

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

ISD 0593 CROOKSTON

- Internal Control/Management Findings
- Financial Reporting

ISD 0595 EAST GRAND FORKS

- Internal Control/Management Findings
- Financial Reporting

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0624 WHITE BEAR LAKE

- Internal Control/Management Findings
- Financial Reporting

ISD 0625 ST PAUL

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

ISD 0659 NORTHFIELD

- Internal Control/Management Findings
- State and Local Compliance

ISD 0682 ROSEAU

- Internal Control/Management Findings
- Financial Reporting

ISD 0690 WARROAD

- Internal Control/Management Findings
- Financial Reporting

ISD 0695 CHISHOLM

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

ISD 0701 HIBBING

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0706 VIRGINIA

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

ISD 0709 DULUTH

- Internal Control/Management Findings
- Financial Reporting

ISD 0712 MOUNTAIN IRON - BUHL

- Internal Control/Management Findings
- Financial Reporting

ISD 0716 BELLE PLAINE

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

ISD 0717 JORDAN

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 0719 PRIOR LAKE - SAVAGE

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

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
- Expenditures
- State and Local Compliance

ISD 0726 BECKER

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0727 BIG LAKE

Internal Control/Management Findings
Segregation of Duties

ISD 0728 ELK RIVER

Internal Control/Management Findings
Segregation of Duties

ISD 0740 MELROSE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0742 ST CLOUD

Internal Control/Management Findings
Segregation of Duties

ISD 0743 SAUK CENTRE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0745 ALBANY

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

ISD 0813 LAKE CITY

Internal Control/Management Findings
Financial Reporting
Expenditures

ISD 0821 MENAUGA

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0829 WASECA

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

ISD 0832 MAHTOMEDI

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

ISD 0840 ST JAMES

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

ISD 0858 ST CHARLES

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

ISD 0876 ANNANDALE

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

ISD 0879 DELANO

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

ISD 0882 MONTICELLO

- Internal Control/Management Findings
 - Cash Management/Revenues

ISD 0883 ROCKFORD

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

ISD 0885 ST MICHAEL-ALBERTVILLE

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0911 CAMBRIDGE-ISANTI

Internal Control/Management Findings
State and Local Compliance

ISD 0912 MILACA

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

ISD 2125 TRITON (DODGE CENTER)

Internal Control/Management Findings
Financial Reporting

ISD 2135 MAPLE RIVER

Internal Control/Management Findings
Financial Reporting

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings
Segregation of Duties

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 2149 MINNEWASKA AREA

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

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2168 NRHEG (NEW RICHLAND)

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2176 WARREN-ALVARADO-OSLO

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2184 LUVERNE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2198 FILLMORE CENTRAL (PRESTON)

Internal Control/Management Findings
Financial Reporting

ISD 2310 SIBLEY EAST (ARLINGTON)

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2396 ATWATER-COSMOS-GROVE CITY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2580 EAST CENTRAL SCHOOLS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2689 PIPESTONE AREA

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

ISD 2711 MESABI EAST (AURORA)

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

ISD 2752 FAIRMONT AREA SCHOOLS

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

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2853 LAC QUI PARLE VALLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 2859 GLENCOE-SILVER LAKE

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

ISD 2860 BLUE EARTH AREA SCHOOLS

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

ISD 2895 JACKSON COUNTY CENTRAL

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

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
- Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2899 PLAINVIEW-ELGIN-MILLVILLE

Internal Control/Management Findings
Financial Reporting

ISD 2904 TRACY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2905 TRI-CITY UNITED

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

ITASCA AREA SCHOOLS COLLABORATIVE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

LAKES COUNTRY SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting

METRO TWIN CITIES AREA SERVICE COOP

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

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

MN INTERNATIONAL MIDDLE SCHOOL

Internal Control/Management Findings
Financial Reporting

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

NEW MILLENNIUM ACADEMY

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

NORTHWEST SERVICE COOPERATIVE

- Internal Control/Management Findings
- Financial Reporting

PARTNERSHIP ACADEMY CHARTER SCHOOL

- Internal Control/Management Findings
- Financial Reporting

RESOURCE TRAINING AND SOLUTIONS

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

RIVER BEND EDUCATION DISTRICT

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

RUM RIVER SPECIAL EDUCATION COOP

- Internal Control/Management Findings
- State and Local Compliance

SOJOURNER TRUTH ACADEMY

- Internal Control/Management Findings
- State and Local Compliance

SOUTHERN MN SPCL SERVICES COOP

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

SOUTHERN PLAINS ED COOP

- Internal Control/Management Findings
- Financial Reporting

SOUTHWEST METRO EDUCATIONAL COOP

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

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SCHOOLS AND RELATED AGENCIES (continued)

SSD 1 MINNEAPOLIS

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

SSD 6 SOUTH ST PAUL

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

ST CROIX RIVER EDUCATION DISTRICT

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

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
 - State and Local Compliance

TRIBAL GOVERNMENTS

BOIS FORTE RES BUS COMM

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

MILLE LACS BAND OF CHIPPEWA INDIANS

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

MN CHIPPEWA TRIBE

- Internal Control/Management Findings
 - Financial Reporting

RED LAKE BAND OF CHIPPEWA INDIANS

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