

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. 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
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Exhibit 6

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

CITIES

CITY OF ELBOW LAKE

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

CITY OF GONVICK

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF MAPLE LAKE

- Internal Control/Management Findings
 - Financial Reporting

CITY OF MINNEAPOLIS

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

CITY OF ST PAUL

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

CITY OF VIRGINIA

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF WATERVILLE

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

COUNTIES

BECKER COUNTY

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

TRAVERSE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

NONPROFIT AGENCIES

BI-COUNTY COMM ACTION COUNCIL

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

CHILD CARE AND NUTRITION INC

- Internal Control/Management Findings
 - Segregation of Duties

HEARTLAND COMMUNITY ACTION AGCY

- Internal Control/Management Findings
 - Capital Assets

MN AIDS PROJECT

- Internal Control/Management Findings
 - Financial Reporting

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**Exhibit 6
(Continued)**

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

NONPROFIT AGENCIES (continued)

THREE RIVERS COMMUNITY ACTION, INC
Internal Control/Management Findings
Financial Reporting

SCHOOLS AND RELATED AGENCIES

BEMIDJI REGIONAL INTERDISTRICT COUNCIL
Internal Control/Management Findings
Segregation of Duties

ISD 0314 BRAHAM
Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0432 MAHNOMEN
Internal Control/Management Findings
Segregation of Duties

ISD 0518 WORTHINGTON
Internal Control/Management Findings
Segregation of Duties

ISD 0695 CHISHOLM
Internal Control/Management Findings
Segregation of Duties

ISD 0701 HIBBING
Internal Control/Management Findings
Segregation of Duties

ISD 0706 VIRGINIA
Internal Control/Management Findings
Segregation of Duties

ISD 2154 EVELETH-GILBERT
Internal Control/Management Findings
Segregation of Duties

ISD 2689 PIPESTONE AREA
Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 2897 REDWOOD FALLS
Internal Control/Management Findings
Segregation of Duties

ISD 2904 TRACY
Internal Control/Management Findings
Segregation of Duties

METRO TWIN CITIES AREA SERVICE COOP
Internal Control/Management Findings
Segregation of Duties

TRIBAL GOVERNMENTS

RED LAKE BAND OF CHIPPEWA INDIANS
Internal Control/Management Findings
Financial Reporting