



# OFFICE OF THE STATE AUDITOR

## *E-Update*



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State Auditor  
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September 6, 2019

1. Notice: Microsoft Windows 7 End of Support
2. Pension: Municipal Trustees
3. TIF: County Road Improvement Costs
4. Avoiding Pitfalls: Segregation of Billing Duties

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### 1. Notice: Microsoft Windows 7 End of Support

On January 14, 2020, Microsoft will no longer support the Windows 7 operating system. Specifically, Microsoft will not offer bug or security fixes to users of this product from that date forward.

This lack of technical support will create a serious security issue for computers running Windows 7. Hackers could target that date to unleash a wide variety of malware, which can include computer viruses, “Trojan Horses”, or “worms”, which can invade a computer’s system and cause serious damage.

The Office of the State Auditor (OSA) strongly recommends that any local government offices with computers running Windows 7 or any prior versions update your computers to a supported operating system before January 14, 2020.

For more information regarding Microsoft Windows supported systems, please see the Windows lifecycle fact sheet at:

<https://support.microsoft.com/en-us/help/13853/windows-lifecycle-fact-sheet>

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### 2. Pension: Municipal Trustees

A volunteer fire relief association must be managed by a board of trustees. The board consists of nine members: six trustees elected from the relief association’s membership, and three trustees from the municipality or municipalities. The municipal trustees for a relief association affiliated with a municipal fire department are the fire chief, one elected municipal official, and one elected or appointed municipal official.

The municipal governing body designates the elected municipal official and the elected or appointed municipal official who serve as trustees, and their terms are for one year. A municipal trustee has all the rights and duties of any other trustee, except the right to be an

officer of the relief association board of trustees. This means, for example, that the fire chief cannot serve as the treasurer of a relief association.

For additional information, see the Office of the State Auditor's Statement of Position on relief association governance, at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.004>

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### **3. TIF: County Road Improvement Costs**

The TIF Act allows a county board, when reviewing a proposed TIF plan, to require that certain county road costs be included in the plan. To learn more, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=CoRdImpCosts>

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### **4. Avoiding Pitfalls: Segregation of Billing Duties**

Whenever possible, the public employee who prepares or revises bills/invoices should not be the person who handles the cash or checks collected from the bills/invoices. To learn more about the importance of segregating billing duties, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20110729.000>

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