

February 13, 2024

Livingston County Board of Commissioners  
304 E Grand River Avenue  
Howell, MI 48855

Re. Resolution Providing Commissioners with Full Access to Livingston County Financial Records

Dear Commissioners:

If approved, this resolution enhances your ability to serve your constituents by expanding your access to Livingston County financial records. Among other things the resolution states:

THEREFORE, BE IT RESOLVED the Livingston County Board of Commissioners directs all elected officials and Livingston County staff to take all necessary steps to provide all Commissioners with full access to all financial records in our ERP software by no later than March 1, 2023.

BE IT FURTHER RESOLVED in the event ERP information is disclosed which is legally protected confidential, private and/or privileged from disclosure, individual commissioners shall adhere to all laws and County policies regarding the prohibitions, limits and/or means of disclosure of such legally protected confidential, private, or privileged information.

It is a primary duty of the Board of Commissioners to establish responsible budgets, ensuring that funds are spent wisely on behalf of Livingston County citizens and taxpayers. Robustly fulfilling this fiduciary duty necessarily requires Commissioners to be able to view financial records for all accounts from all departments in the County. This includes the ability to view records from both current and prior years.

While Commissioners currently have access to some financial records, they are prevented from viewing all pertinent records in the County's financial database (MUNIS). This essentially limits a Commissioner's ability to robustly serve Livingston County citizens. Restricting access to relevant financial data does not serve the public well given the financial oversight duties of County Commissioners.

Our system of government works best when there are checks and balances along with proper oversight. With respect to county government these financial checks and balances are achieved by establishing that the executive branch (Treasurer) and the legislative branch (County Board of Commissioners) are primarily responsible for the prudent management of taxpayer funds.

Unfortunately, current policy treats the Treasurer and the County Board of Commissioners (BOC) differently when it comes to accessing financial records. In short, the Treasurer has significant access to MUNIS data, while Commissioners have minimal access.

A recent review of MUNIS user permissions showed 210 pages are needed to describe the array of MUNIS user access rights provided to the Treasurer. In contrast, just 13 pages are required to describe the MUNIS user access rights provided to each Commissioner. A more extensive analysis of this topic showed all associates employed by the Treasurer have 20 or more pages of user rights.

During the initial discussion and debate surrounding this resolution the Treasurer presented concerns regarding the handling of protected information if this resolution were to be adopted. These concerns include access to Social Security numbers and access to various types of private and protected

information. However, the County already has policies on these matters and Commissioners, under this resolution, are required to follow all laws and county policies related to such matters.

- The County has a Social Security Number Privacy Policy which would be adhered to. This policy can be viewed at <https://www.livgov.com/hr/Documents/Social-Security-Privacy-Policy.pdf>
- MUNIS software also has the capability to prevent users from viewing social security numbers. For example, a user can be granted access to records which contain an employee's social security number. However, the social security number can be hidden from view.<sup>i</sup>
- The County has a Notice of Information Privacy Policy (for HIPAA). This policy would be adhered to and can be viewed at <https://www.livgov.com/hr/Documents/Social-Security-Privacy-Policy.pdf>
- This resolution also requires, in the event information is disclosed which is legally protected confidential, private and/or privileged from disclosure, individual commissioners shall adhere to all laws and County policies regarding the prohibitions, limits and/or means of disclosure of such legally protected confidential, private, or privileged information.
  - This language was added to the resolution at the suggestion of our legal counsel. As the author of this resolution, I am in full agreement with this language.

**It is important to note that this resolution provides Commissioners with read-only access. This means that Commissioners can view the financial records, but they will not be able to make alterations. Read-only access eliminates the possibility that data could be inadvertently altered.**

In closing I would like to discuss two more points:

- This resolution only applies to Livingston County Government. Therefore, this resolution does not apply to the Livingston County Courts.
- The County Administrator supports the passage of this resolution.

Thank you for your consideration.

Best regards,

Wes Nakagiri  
Commissioner – District 4  
Livingston County Board of Commissioners

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<sup>i</sup> The screen capture below illustrates the MUNIS feature that blocks access to Social Security numbers.

EFFECTIVE PERMISSIONS		
Employee Evaluations - terminated employees access	Hide SSN	(Upd / Del)
Employee I-9 Tracking - employee master access	Hide SSN	(Upd / Del)
Employee I-9 Tracking - personnel actions access	Hide SSN	(Upd / Del)
Employee I-9 Tracking - projections access	Hide SSN	(Upd / Del)