

# SPOTLIGHT

Texas is made up of 254 counties, each with a team of locally elected and appointed county officials serving their community. Polk County's elected offices include a County Judge and four Road & Bridge Commissioners that make up the Commissioners Court, the County Court at Law Judge, four Justices of the Peace, four Constables, a County Clerk, District Clerk, District Attorney, Treasurer, Tax Assessor-Collector and Sheriff.

There is no hierarchy in county government, so the only boss of these elected officials is ***You, the People.***

There are two District Court systems that serve Polk County, the 258th and the 411th Courts, which are responsible for appointing our County Auditor. The County Judge appoints the Emergency Management Coordinator, and all other officials are appointed by the Commissioners Court to run various county departments. These include Aging Services Director, Environmental Enforcement Officer, Fire Marshal, Grant & Contract Coordinator, Human Resources Manager, IT & Systems Administrator, Maintenance Superintendent, Museum Curator, Permits/Inspections Supervisor, Social Services Director and Veterans Services Officer. Learn more about your local offices by reading this latest installment of

## ***Spotlight on Polk County:***

*Auditor*

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# Polk County

## **SPOTLIGHT** ON POLK COUNTY: Auditor Louis Ploth

*The Polk County Auditor's Office ensures transparency in the county's finances. The office's mission is to safeguard the County's Assets, process and pay valid County financial obligations and assist the county in running its operations in a regulatory compliant and efficient manner. The Auditor's Office makes sure required financial documentation to federal, state and other oversight organizations is verified and submitted.*

*The Auditor Department is a five-person team comprised of County Auditor, Assistant to the County Auditor and three Assistant Auditors. They work with all parts of county government. The Auditor's Office works closely with elected officials and departments as well as outside agencies and vendors to facilitate statutory compliance and to determine whether taxpayer dollars are being utilized in a responsible and ethical way.*

*In addition, the Auditor's Office is also responsible for the following:*

*Review, approve, process all valid County payment liabilities, then provide those processed liabilities to Commissioners Court for their final approval before release of payment*

*Handle financial and compliance reporting to include monthly, quarterly and annual financial reporting, Securities and Exchange Commission and OPEB reporting and provide/manage financial data to independent auditor for annual audit*

*Manage financial aspects of grant funding to include billing, cash receipts, reconciliation of grant programs, compliance requirements and provide financial information for grant projects that are audited by outside agencies*

*Manage insurance requirements for liability, property and vehicles and vehicle title work and registrations*

*Manage financial aspects of leased vehicles*

*Provide and manage financial information for County yearly Tax Note borrowing*

*Record and report financial information required by Juvenile and Adult Probation Departments and provide/manage financial data to independent auditor for annual audits*

*Compile and provide information to be utilized by the Tax Collector – Assessor for the yearly budget process*

*Recently, the Auditor's Office worked with the County Judge's office to enhance the County's credit rating. Since 1997, and the most recent year, the Auditor's Office has earned the Certificate of Achievement for Excellence in Financial Reporting which is awarded by the Government Finance Officers Association.*

*The Auditor's Office takes pride in assisting all elected officials and department heads with specific information that allows them to operate efficiently and within statutory requirements.*

*The Auditor's office is located at 602 East Church Suite 108, Livingston, Texas.*

*(936) 327-6811.*