

PUBLIC PROFILES

As people move to Coke County, it's sometimes difficult to determine where to go and who to talk to at the local government offices.

Each week, *The Observer/Enterprise* will highlight one or more of these offices. These highlights will include the services performed at that office

County Auditor Valerie Johnson Appointed by 51st District Judge Barbara Walther

The county auditor maintains the integrity of financial administration of county government by overseeing the county's financial record-keeping and assuring that all expenditures comply with the county budget and the law. The county auditor has continuous access to all books and financial records of every elected official and conducts detailed reviews of all county financial operations.

The office of county auditor is not subject to the control of the commissioners court or any other county official, but is appointed by the district judge(s) serving the county. Both the county auditor and commissioners court are required by law to approve claims for disbursement of county funds. The integrity of county financial administration is entrusted to a dual control system of "checks and

and an introduction to the people who make that office work.

This week, we are highlighting a few of the offices of our county government. The table above shows the relationship between the voters and the officials.

balances."

As with the elected county officials, the county auditor has ultimate authority over the operations of the office, including the authority to hire and fire personnel and direct their daily activities. The auditor also has authority to determine how to use all other resources allocated to the office during the budget process.

Since this is not an elected position, the story of the origination of county auditors in Texas and the laws governing this office are included below.

When the Texas Constitution originated, there was no mention of County Auditors. However in 1905, the county auditor position was enacted by statute and not an amendment to the Constitution. At that time, appointment as auditor was a joint effort of the county judge and the district judge. In 1917,



Auditor Valerie Johnson (right) was appointed by 51st District Judge Barbara Walther following the retirement of Sheryl Tavarez. Valerie, a Robert Lee graduate, first worked in the Tax Assessor/Collector's, before becoming assistant auditor. She and her husband Dallas have three children - Melanie Kohutek, Kindra Thomas and Dixie Van Tine. The couple enjoys their five grandchildren. Current Assistant Auditor is Laura Lee who came aboard in September 2016.

district judges were given the sole responsibility for these appointments. According to previous county officials, a proposed mandate went out some years later from state government which would require all counties to have an auditor. The Commissioners Court in Coke County at that time immediately took action and the first auditor was

appointed in Coke County. However, when the law was enacted, counties with populations under 10,200 were not required to have an auditor. Coke County was left with an auditor they weren't required to have, but could not remove. Only the District Judge could make the change. Current

District Judge Barbara Walther has refused to discontinue this position. The laws pertaining to this office are below.

Sec. 84.002. APPOINTMENT OF COUNTY AUDITOR. (a)

In a county with a population of 10,200 or more, the district

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 - ⇒ **Child's Insurance Card** (Medicaid, CHIPS, private insurance)
 - ⇒ **PROOF OF ALL FAMILY INCOME** (2016 Income Tax 1040, All W2s for 2016, 12 months of TANF, SSI, Social Security, child support, check stubs, unemployment, Veterans benefits etc.)
- REQUISITOS:**
- ⇒ **Prueba de Edad** (acta de nacimiento original o pasaporte)
 - ⇒ **Registro de Vacunas/Inmunizaciones**
 - ⇒ **SNAP**(Programa de Asistencia de Nutricion Supplemental) (Si acaso recibe esta ayuda)
 - ⇒ **Tarjeta del Seguro Medico del Nino** (Medicaid, CHIPS, privado)
 - ⇒ **Documentacion de Sustento Familiar** (Forma de Impuestos 1040 del Ano 2016, Forma W2(s), 12 meses de- TANF, Seguro Social para Desabilitados, Seguro Social, Desempleo, Manutencion para el Menor, Beneficios para Veteranos)

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