November 5, 2008

Honorable Gene Valentino Chairman, Board of County Commissioners Escambia County, FL

Re; Consolidation and Oversight of Accounting Functions

Dear Chairman Valentino:

The purpose of this letter is to inform you, the County Administrator, and fellow commissioners of my intent upon assuming office as the Sheriff of Escambia County, FL., to transfer (as allowable by law) the oversight and management of the budget for the office of Sheriff of Escambia County, to the office of the Honorable Ernie Lee Magaha, Clerk of the Circuit Court and Comptroller for Escambia County, FL.

Additionally, I request that you and the aforementioned assist in this endeavor as needed or required. Before the consolidation I have authorized (requested) a complete audit of the Escambia County Sheriffs Office. I am authorizing Mr. Magaha to organize the team he deems necessary (government/private sector) for the completion of this effort, so that he and I are assured that the "books are balanced and reconciled, in accordance with Florida law."

Mr. Magaha and his team will be given complete, unfettered access to the budget records.

I believe that this audit and resultant consolidation is critical to restoring faith and trust concerning our county government.

Sincerely,

David Morgan

Sheriff (elect), Escambia County, FL

cc; Escambia County Clerk of the Court County Administrator

BOCC Members