

SECURUS TECHNOLOGIES, INC.

Agreed-Upon Procedures Report of Independent Certified Public Accountants
For the Florida Department of
Corrections Contract

December 31, 2009

**SECURUS TECHNOLOGIES, INC.
FLORIDA DEPARTMENT OF CORRECTIONS CONTRACT
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**Independent Accountants' Report
On Applying Agreed-Upon Procedures**

To the Management of Securus Technologies, Inc.,
And the Finance and Accounting Director of the Florida
Department of Corrections:

We have performed the procedures enumerated in Exhibit I for the six months ended December 31, 2009, which were agreed to by the management of Securus Technologies, Inc. (Securus) and the Florida Department of Corrections (FDOC), solely to assist you in evaluating the Securus contract with the FDOC. Such contract requires that Securus maintain verification of inmate telephone system reliability for accurately and completely recording all calls made as defined by the contract. Securus's management is responsible for complying with the FDOC contract. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in Exhibit I either for the purpose for which the report has been requested or for any other purpose.

A listing of the procedures performed, summary of the results of the procedures performed, and a listing of the calls placed are outlined in Exhibits I-III.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the procedures described in Exhibits I-III. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above, and is not intended to be and should not be used by anyone other than these specified parties.

MONTGOMERY COSCIA GREILICH LLP

MONTGOMERY COSCIA GREILICH, LLP

Plano, Texas

February 8, 2010

MONTGOMERY COSCIA GREILICH LLP
Certified Public Accountants

Exhibit I
Agreed-Upon Procedures
For the Six Months Ended December 31, 2009

1. Reviewed the contract to obtain an understanding of the relevant requirements. Noted the call rates and surcharges are outlined specifically in the Securus Technologies Inc. contract with FDOC as follows:

Collect Calls:

Type of Call	"To Connect" Surchage	Rate Per Minute
Local Coin	\$.50	\$.00
Local Extended Area	\$.50	\$.00
Inter-lata	\$1.20	\$.04
Intra-lata	\$1.20	\$.04
Interstate	\$1.20	\$.04

Prepaid Calls:

Type of Call	"To Connect" Surchage	Rate Per Minute
Local Coin	\$.50	\$.00
Local Extended Area	\$.50	\$.00
Inter-lata	\$1.02	\$.04
Intra-lata	\$1.02	\$.04
Interstate	\$1.02	\$.04

International Calls:

Surcharge and rates per minute for international calls, both collect and prepaid, shall not exceed the maximum rate allowed by the appropriate regulatory authority during the time the call is placed.

2. Obtained an understanding of Securus Technologies, Inc.'s policies and procedures with respect to accumulating and reporting calls, determining call duration, pricing calls in accordance with applicable regulations or tariffs, preparing invoices to customers and reporting activity to the Florida Department of Corrections (FDOC).

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Exhibit I
Agreed-Upon Procedures, Continued
For the Six Months Ended December 31, 2009

3. Selected 6 facilities where detailed testing was performed. The selection was coordinated through FDOC, and the test sites selected were not known to Securus Technologies. The facilities selected are as follows:

South Florida Reception Center (SFRC)

14000 NW 41st Street
Doral, FL 33178-3003

Everglades Correctional Institution

1601 S.W. 187th Avenue
Miami, FL 33185-3701

Dade Correctional Institution

19000 S.W. 377th Street
Florida City, FL 33034-6409

Broward Correctional Institution

20421 Sheridan Street
Ft. Lauderdale, FL 33332-2300

Homestead Correctional Institution

19000 S.W. 377th Street
Florida City, FL 33034-6409

Hollywood Work Release Center - Female

8501 W. Cypress Drive
Pembroke Pines, FL 33025

4. At each facility selected in accordance with step 3 above, to obtain a 95% confidence level in the results of the agreed-upon procedures, selected between 3 and 12 payphones at random from the various phones maintained for inmate use. A series of local, interstate and inter-lata calls were then placed from each phone and logged as to the type of call, date, time and duration of the call. A total of 130 calls were placed from the selected payphones. See Exhibit III for a summary of calls placed at each facility.
5. Recalculated the pricing of the test call based on relevant contracted rates.
6. Compared the information gathered in step 4 and 5 above to the data reported on the Securus Technologies billing worksheet to determine the information is in agreement.
7. Determined whether calls tested were completely and accurately recorded, in accordance with the definitions provided in the FDOC contract, on the call detail reports provided by Securus.

A test call was considered "Accurate" if the call record in the Securus call detail report containing the time, date, destination phone number and number of minutes approximated the information collected in the call testing procedures. Similarly, a call was considered "Complete" if it was included in the call detail report provided by Securus, even if it was uncollectible.

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Exhibit II
Results of Agreed-Upon Procedures
For the Six Months Ended December 31, 2009

Based upon the procedures enumerated in Exhibit I noted a total of 130 test calls made from approximately 42 different phones. The results of the test calls made are as follows:

Location	Phones Selected	Test Calls	Complete Calls	Accurate Calls	Billing Differences
SFRC	4	20	20	20	\$ -
Everglades	6	25	25	25	\$ -
Dade	3	18	18	18	\$ -
Broward CI	9	26	26	26	\$ -
Homestead CI	12	30	30	30	\$ -
Hollywood WRC	8	11	11	11	\$ -
Totals	<u>42</u>	<u>130</u>	<u>130</u>	<u>130</u>	<u>\$ -</u>

South Florida Reception Center (SFRC)

The detail of the 20 test calls made from SFRC was provided by Securus in a call log. Noted no material differences between the test call details recorded and information provided in the call log. Additionally, there were no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Everglades Correctional Institution (Everglades)

The detail of the 25 test calls made from Everglades Correctional Institution was provided by Securus in a call log. Noted no material differences between the test call details recorded and information provided in the call log. Additionally, there were no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Dade Correctional Institution (Dade)

The detail of the 18 test calls made from Dade Correctional Institution was provided by Securus in a call log. Noted no material differences between the test call details recorded and information provided in the call log. Additionally, there were no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Exhibit II
Results of Agreed-Upon Procedures, Continued
For the Six Months Ended December 31, 2009

Broward Correctional Institution (Broward CI)

The detail of the 26 test calls made from the Broward Correctional Institution was provided by Securus in a call log. Noted no material differences between the test call details recorded and information provided in the call log. Additionally, there were no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Homestead Correctional Institution (Homestead CI)

The detail of the 30 test calls made from Homestead Correctional Institution was provided by Securus in a call log. Noted no material differences between the test call details recorded and information provided in the call log. Additionally, there were no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Hollywood Work Release Center – Female (Hollywood WRC)

The detail of the 11 test calls made from Hollywood Work Release Center - Female was provided by Securus in a call log. Noted no material differences between the test call details recorded and information provided in the call log. Additionally, there were no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

**Securus Technologies Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2009)
 South Florida Reception Center**

Exhibit III

	Call #1	Call #2	Call #3	Call #4	Call #5
Number Called	239-772-3241	321-773-7903	972-277-0439	239-772-3241	972-277-0439
Type of Call	InterLata	InterLata	Interstate	InterLata	Interstate
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	4:10 PM	4:12 PM	4:22 PM	4:31 PM	4:43 PM
Duration (Min)	1	2	1	5	1
	Call #6	Call #7	Call #8	Call #9	Call #10
Number Called	972-277-0620	972-277-0621	850-893-6921	972-277-0439	972-277-0620
Type of Call	Interstate	Interstate	InterLata	Interstate	Interstate
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	4:45 PM	4:47 PM	4:51 PM	4:58 PM	5:05 PM
Duration (Min)	3	3	5	1	2
	Call #11	Call #12	Call #13	Call #14	Call #15
Number Called	850-893-6921	972-277-0439	972-277-0620	850-893-6921	850-893-6921
Type of Call	InterLata	Interstate	Interstate	InterLata	InterLata
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	5:06 PM	5:10 PM	5:14 PM	5:16 PM	5:28 PM
Duration (Min)	2	2	1	2	2
	Call #16	Call #17	Call #18	Call #19	Call #20
Number Called	972-277-0620	972-277-0621	972-277-0620	972-277-0621	972-277-0620
Type of Call	Interstate	Interstate	Interstate	Interstate	Interstate
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	5:34 PM	5:36 PM	5:44 PM	5:45 PM	5:48 PM
Duration (Min)	2	3	1	2	4

**Securus Technologies Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2009)
 Everglades Correctional Institution**

Exhibit III

	Call #1	Call #2	Call #3	Call #4	Call #5
Number Called	(850) 877-4243	(239) 772-3241	(850) 893-6921	(972) 277-0620	(972) 277-0439
Type of Call	InterLata	InterLata	InterLata	InterState	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	12:00 PM	12:05 PM	12:08 PM	12:12 PM	12:16 PM
Duration (Min)	2	2	3	3	2
	Call #6	Call #7	Call #8	Call #9	Call #10
Number Called	(972) 277-0621	(850) 877-4243	(239) 772-3241	(850) 893-6921	(972) 277-0620
Type of Call	InterState	InterLata	InterLata	InterLata	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	12:22 PM	12:25 PM	12:28 PM	12:32 PM	12:34 PM
Duration (Min)	3	1	3	1	2
	Call #11	Call #12	Call #13	Call #14	Call #15
Number Called	(972) 277-0439	(972) 277-0621	(321) 773-7903	(239) 772-3241	(972) 277-0620
Type of Call	InterState	InterState	InterLata	InterLata	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	12:39 PM	12:41 PM	12:47 PM	12:53 PM	1:01 AM
Duration (Min)	1	3	3	2	2
	Call #16	Call #17	Call #18	Call #19	Call #20
Number Called	(972) 277-0439	(972) 277-0621	(321) 773-7903	(239) 772-3241	(972) 277-0620
Type of Call	InterState	InterState	InterLata	InterLata	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	1:06 AM	1:07 AM	1:11 AM	1:17 AM	1:21 AM
Duration (Min)	1	3	5	1	2
	Call #21	Call #22	Call #23	Call #24	Call #25
Number Called	(972) 277-0621	(321) 773-7903	(850) 877-4243	(239) 772-3241	(972) 277-0620
Type of Call	InterState	InterLata	InterLata	InterLata	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	1:32 AM	1:35 AM	1:39 AM	1:41 AM	1:44 AM
Duration (Min)	2	2	2	3	1

**Securus Technologies Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2009)
 Dade Correctional Institution**

Exhibit III

	Call #1	Call #2	Call #3	Call #4	Call #5
Number Called	(321) 773-7903	(850) 893-6921	(972) 277-0620	(972) 277-0621	(321) 773-7903
Type of Call	InterLata	InterLata	InterState	InterState	InterLata
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	4:50 AM	4:53 AM	4:57 AM	4:59 AM	5:01 AM
Duration (Min)	1	2	2	2	2
	Call #6	Call #7	Call #8	Call #9	Call #10
Number Called	(972) 277-0439	(972) 277-0620	(972) 277-0621	(321) 773-7903	(972) 277-0620
Type of Call	InterState	InterState	InterState	InterLata	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	5:05 AM	5:07 AM	5:11 AM	5:16 AM	5:19 AM
Duration (Min)	1	2	3	1	1
	Call #11	Call #12	Call #13	Call #14	Call #15
Number Called	(972) 277-0621	(972) 277-0620	(972) 277-0621	(972) 277-0621	(972) 277-0620
Type of Call	InterState	InterState	InterState	InterState	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	5:28 AM	5:31 AM	5:33 AM	5:36 AM	5:41 AM
Duration (Min)	2	2	3	3	2
	Call #16	Call #17	Call #18		
Number Called	(972) 277-0621	(972) 277-0620	(972) 277-0621		
Type of Call	InterState	InterState	InterState		
Date	15-Dec	15-Dec	15-Dec		
Time	5:43 AM	5:46 AM	5:49 AM		
Duration (Min)	3	1	1		

**Securus Technologies Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2009)
 Broward Correctional Institution**

Exhibit III

	Call #1	Call #2	Call #3	Call #4	Call #5
Number Called	972-227-0626	239-772-3241	972-277-0439	850-877-4243	972-277-0621
Type of Call	InterState	InterLata	InterState	InterLata	InterState
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	11:53 AM	11:55 AM	12:01 PM	12:03 PM	12:06
Duration (Min)	3	5	3	4	1
	Call #6	Call #7	Call #8	Call #9	Call #10
Number Called	239-772-3241	972-277-0620	850-877-4243	972-277-0439	972-277-0621
Type of Call	InterLata	InterState	InterLata	InterState	InterState
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	12:16 PM	12:18 PM	12:24 PM	12:27 PM	12:32 PM
Duration (Min)	11	5	1	4	7
	Call #11	Call #12	Call #13	Call #14	Call #15
Number Called	850-877-4108	850-477-4243	239-772-3241	972-277-0620	972-277-0621
Type of Call	InterLata	InterLata	InterLata	InterState	InterState
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	12:46 PM	12:50 PM	12:54 PM	12:56 PM	1:03 PM
Duration (Min)	2	5	3	7	4
	Call #16	Call #17	Call #18	Call #19	Call #20
Number Called	850-877-4108	972-277-0620	239-772-3241	972-277-0621	850-877-4243
Type of Call	InterLata	InterState	InterLata	InterState	InterLata
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	1:14 PM	1:17 PM	1:21 PM	1:22 PM	1:29 PM
Duration (Min)	5	5	1	4	3
	Call #21	Call #22	Call #23	Call #24	Call #25
Number Called	972-277-0621	239-772-3241	850-877-4108	972-277-0621	850-893-6921
Type of Call	InterState	InterLata	InterLata	InterState	InterLata
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	1:37 PM	1:39 PM	1:43 PM	1:44 PM	1:53 PM
Duration (Min)	4	4	3	15	11

**Securus Technologies Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2009)
Broward Correctional Institution (Continued)**

Exhibit III

	Call #26
Number Called	972-277-0621
Type of Call	InterState
Date	14-Dec
Time	2:05 PM
Duration (Min)	2

**Securus Technologies Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2009)
 Homestead Correctional Institution**

Exhibit III

	Call #1	Call #2	Call #3	Call #4	Call #5
Number Called	321-773-7903	321-773-7903	321-773-7903	321-773-7903	321-773-7903
Type of Call	InterLata	InterLata	InterLata	InterLata	InterLata
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	1:21 PM	1:42 PM	2:40 AM	2:49 PM	3:10 AM
Duration (Min)	1	3	3	1	6
	Call #6	Call #7	Call #8	Call #9	Call #10
Number Called	850-877-4108	850-877-4108	850-877-4108	850-877-4108	850-877-4243
Type of Call	InterLata	InterLata	InterLata	InterLata	InterLata
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	1:47 PM	2:28 PM	2:51 PM	3:07 PM	1:16 PM
Duration (Min)	6	4	1	5	1
	Call #11	Call #12	Call #13	Call #14	Call #15
Number Called	850-877-4243	239-772-3241	239-772-3241	239-772-3241	850-893-6921
Type of Call	InterLata	InterLata	InterLata	InterLata	InterLata
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	3:05 AM	1:18 PM	2:06 PM	2:32 PM	1:23 PM
Duration (Min)	5	2	9	1	5
	Call #16	Call #17	Call #18	Call #19	Call #20
Number Called	850-893-6921	850-893-6921	850-893-6921	972-277-0620	972-277-0620
Type of Call	InterLata	InterLata	InterLata	InterState	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	1:51 PM	1:56PM	1:58 PM	1:26 PM	2:07 PM
Duration (Min)	2	2	7	4	8
	Call #21	Call #22	Call #23	Call #24	Call #25
Number Called	972-277-0620	972-277-0620	972-277-0439	972-277-0439	972-277-0439
Type of Call	InterState	InterState	InterState	InterState	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	2:41 PM	3:12 PM	1:31 PM	2:24 PM	2:44 PM
Duration (Min)	4	4	6	6	3

**Securus Technologies Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2009)
 Homestead Correctional Institution (Continued)**

Exhibit III

	Call #26	Call #27	Call #28	Call #29	Call #30
Number Called	972-277-0439	972-277-0621	972-277-0621	972-277-0621	972-277-0621
Type of Call	InterState	InterState	InterState	InterState	InterState
Date	15-Dec	15-Dec	15-Dec	15-Dec	15-Dec
Time	3:03 PM	1:32 PM	2:08 PM	2:22 PM	2:55 PM
Duration (Min)	3	4	6	3	5

**Securus Technologies Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2009)
 Hollywood Work Release Center**

Exhibit III

	Call #1	Call #2	Call #3	Call #4	Call #5
Number Called	954-985-4720	954-450-9199	954-434-7331	954-275-5798	954-442-8099
Type of Call	Local	Local	Local	Local	Local
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	4:43 PM	4:53 PM	5:03 PM	5:05 PM	5:07 PM
Duration (Min)	5	1	1	1	1
	Call #6	Call #7	Call #8	Call #9	Call #10
Number Called	954-434-6257	954-447-4992	954-437-2954	954-322-1444	954-434-4897
Type of Call	Local	Local	Local	Local	Local
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	5:01 PM	5:11 PM	5:12 PM	5:13 PM	5:26 PM
Duration (Min)	1	1	1	3	1
	Call #11				
Number Called	972-277-0635				
Type of Call	Local				
Date	14-Dec				
Time	5:23 PM				
Duration (Min)	1				