

SECURUS TECHNOLOGIES, INC.

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

June 30, 2010

**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 June 30, 2010, 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
July 30, 2010

MONTGOMERY COSCIA GREILICH LLP
Certified Public Accountants

Exhibit I
Agreed-Upon Procedures
For the Six Months Ended June 30, 2010

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” Surcharge	Rate Per Minute
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” Surcharge	Rate Per Minute
Local Extended Area	\$.50	\$.00
Inter-lata	\$1.02	\$.04
Intra-lata	\$1.02	\$.04
Interstate	\$1.02	\$.04

Coin Operated Telephone Calls:

Type of Call	“To Connect” Surcharge	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

Type of Call	“To Connect” Surcharge	Rate Per Five Minute Increment
1+ Inter-lata	\$1.20	\$.20
1+ Intra-lata	\$1.20	\$.20
1+ Interstate	\$1.20	\$.20

Exhibit I
Agreed-Upon Procedures, Continued
For the Six Months Ended June 30, 2010

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 (continued):

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).
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:

Lake Correctional Institution ("Lake CI")

19225 U.S. Highway 27
Clermont, FL 34715

Sumter Correctional Institution ("Sumter CI")

9544 County Road 476B
Bushnell, FL 33513

Central Florida Reception Center ("Central Florida RC")

7000 H C Kelley Rd.
Orlando, FL 32831

Orlando Work Release Center ("Orlando WRC")

7300 Laurel Hill Rd.
Orlando, FL 32818

Tomoka Correctional Institution ("Tomoka CI")

3950 Tiger Bay Road
Daytona Beach, FL 32124

Brevard Correctional Institution ("Brevard CI")

855 Camp Rd.
Cocoa, FL 32927

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, a selection between 8 and 27 payphones were made 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 157 calls were placed from the selected payphones. See Exhibit III for a summary of calls placed at each facility.

Exhibit I
Agreed-Upon Procedures, Continued
For the Six Months Ended June 30, 2010

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 contained the time, date, destination phone number, and the approximated number of minutes from 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.

MONTGOMERY COSCIA GREILICH LLP
Certified Public Accountants

Exhibit II
Results of Agreed-Upon Procedures
For the Six Months Ended June 30, 2010

Based upon the procedures enumerated in Exhibit I noted a total of 157 test calls made from approximately 96 different phones. The results of the test calls made are as follows:

Location	Phones Selected	Test Calls	Complete Calls	Accurate Calls	Billing Differences
Lake CI	14	26	26	26	\$ -
Sumter CI	14	26	26	26	\$ -
Central Florida RC	17	37	37	37	\$ -
Orlando WRC	8	14	14	14	\$ -
Tomoka CI	16	27	27	27	\$ -
Brevard CI	27	27	27	27	\$ -
Totals	96	157	157	157	\$ -

Lake Correctional Institution

The detail of the 26 test calls made from Lake CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Sumter Correctional Institution

The detail of the 26 test calls made from Sumter CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Central Florida Reception Center

The detail of the 37 test calls made from Central Florida RC was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted 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 June 30, 2010

Orlando Work Release Center

The detail of the 14 test calls made from the Orlando WRC was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Tomoka Correctional Institution

The detail of the 27 test calls made from Tomoka CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Brevard Correctional Institution

The detail of the 27 test calls made from Brevard CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Exhibit III

**Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (June 2010)
 Lake Correctional Institution**

Number Called	Call #1	Call #2	Call #3	Call #4	Call #5
Type of Call	386-496-6405 Intrastate	239-772-3241 Intrastate	972-277-0620 Interstate	850-877-4243 Intrastate	850-877-4108 Intrastate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	11:36 AM	11:39 AM	11:56 AM	11:59 AM	12:06 PM
Duration (Min)	2	2	2	3	2
Number Called	Call #6	Call #7	Call #8	Call #9	Call #10
Type of Call	972-277-0439 Interstate	972-277-0586 Interstate	972-277-0621 Interstate	850-877-4243 Intrastate	386-496-6405 Intrastate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	12:09 PM	12:12 PM	12:14 PM	12:21 PM	12:23 PM
Duration (Min)	2	1	2	1	4
Number Called	Call #11	Call #12	Call #13	Call #14	Call #15
Type of Call	239-772-3241 Intrastate	972-277-0432 Interstate	972-277-0621 Interstate	972-277-0586 Interstate	972-277-0620 Interstate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	12:29 PM	12:34 PM	12:39 PM	12:42 PM	12:47 PM
Duration (Min)	2	5	1	4	4
Number Called	Call #16	Call #17	Call #18	Call #19	Call #20
Type of Call	850-877-4243 Intrastate	850-877-4108 Intrastate	972-277-0621 Interstate	972-277-0432 Interstate	239-772-3241 Intrastate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	12:59 PM	1:01 PM	1:02 PM	1:03 PM	1:06 PM
Duration (Min)	6	4	2	5	6
Number Called	Call #21	Call #22	Call #23	Call #24	Call #25
Type of Call	972-277-0586 Interstate	972-277-0432 Interstate	972-277-0621 Interstate	972-277-0620 Interstate	850-877-4243 Intrastate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	1:07 PM	1:09 PM	1:23 PM	1:25 PM	1:27 PM
Duration (Min)	6	1	5	4	3

**Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (June 2010)
 Lake Correctional Institution (continued)**

Exhibit III

Number Called	Call #26
Type of Call	972-277-0432
Date	Interstate
Time	23-Jun
Duration (Min)	1:31 PM
	2

Securus Technologies, Inc.

Florida Department of Corrections Contract

Listing of Calls (June 2010)

Sumter Correctional Institution

Exhibit III

Number Called	Call #1	Call #2	Call #3	Call #4	Call #5
Type of Call	850-877-4243 Intrastate	850-877-4108 Intrastate	386-496-6405 Intrastate	972-277-0620 Interstate	972-277-0439 Interstate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	3:49 PM	3:51 PM	3:52 PM	3:55 PM	3:58 PM
Duration (Min)	8	7	9	8	5
Number Called	Call #6	Call #7	Call #8	Call #9	Call #10
Type of Call	972-277-0586 Interstate	972-277-0621 Interstate	972-277-0432 Interstate	850-877-4243 Intrastate	850-877-4108 Intrastate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	4:00 PM	4:01 PM	4:10 PM	4:12 PM	4:13 PM
Duration (Min)	4	2	7	7	6
Number Called	Call #11	Call #12	Call #13	Call #14	Call #15
Type of Call	386-496-6405 Intrastate	239-772-3241 Intrastate	972-277-0620 Interstate	972-277-0439 Interstate	972-277-0586 Interstate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	4:14 PM	4:16 PM	4:17 PM	4:28 PM	4:29 PM
Duration (Min)	1	3	2	5	5
Number Called	Call #16	Call #17	Call #18	Call #19	Call #20
Type of Call	972-277-0621 Interstate	972-277-0432 Interstate	850-877-4243 Intrastate	850-877-4108 Intrastate	972-277-0432 Interstate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	4:30 PM	4:31 PM	4:33 PM	4:34 PM	4:41 PM
Duration (Min)	5	5	3	2	8
Number Called	Call #21	Call #22	Call #23	Call #24	Call #25
Type of Call	972-277-0620 Interstate	972-277-0439 Interstate	972-277-0586 Interstate	972-277-0621 Interstate	850-877-4243 Intrastate
Date	23-Jun	23-Jun	23-Jun	23-Jun	23-Jun
Time	4:47 PM	4:48 PM	4:50 PM	4:51 PM	4:53 PM
Duration (Min)	4	4	5	5	1

**Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (June 2010)
Sumter Correctional Institution (continued)**

Exhibit III

Number Called	Call #26
Type of Call 850-877-4108 Intrastate	
Date 23-Jun	
Time 4:55 PM	
Duration (Min) 1	

**Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (June 2010)
 Central Florida Reception Center**

Number Called	Call #1	Call #2	Call #3	Call #4	Call #5
Type of Call	850-877-4243 Intrastate	850-877-4108 Intrastate	972-277-0620 Intrastate	386-496-6405 Intrastate	972-277-0439 Interstate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	10:58 AM	11:02 AM	11:05 AM	11:05 AM	11:07 AM
Duration (Min)	6	5	4	4	5
Number Called	Call #6	Call #7	Call #8	Call #9	Call #10
Type of Call	239-772-3241 Intrastate	972-277-0621 Interstate	850-877-4243 Intrastate	972-277-0432 Interstate	850-877-4108 Intrastate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	11:08 AM	11:17 AM	11:17 AM	11:18 AM	11:18 AM
Duration (Min)	2	3	4	3	1
Number Called	Call #11	Call #12	Call #13	Call #14	Call #15
Type of Call	972-277-0620 Interstate	972-277-0439 Interstate	386-496-6405 Intrastate	972-277-0586 Interstate	239-772-3241 Intrastate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	11:20 AM	11:22 AM	11:22 AM	11:24 AM	11:25 AM
Duration (Min)	3	4	2	3	2
Number Called	Call #16	Call #17	Call #18	Call #19	Call #20
Type of Call	972-277-0621 Interstate	972-277-0432 Interstate	850-877-4243 Intrastate	850-877-4108 Interstate	972-277-0620 Interstate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	11:27 AM	11:35 AM	11:36 AM	11:37 AM	11:38 AM
Duration (Min)	2	4	3	4	4
Number Called	Call #21	Call #22	Call #23	Call #24	Call #25
Type of Call	386-496-6405 Intrastate	972-277-0439 Interstate	239-772-3241 Intrastate	972-277-0621 Interstate	972-277-0432 Interstate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	11:39 AM	11:41 AM	11:42 AM	11:44 AM	11:48 AM
Duration (Min)	5	5	2	5	2

Exhibit III

**Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (June 2010)
 Central Florida Reception Center (continued)**

Number Called	Call #26	Call #27	Call #28	Call #29	Call #30
Type of Call	972-277-0620 Interstate	850-877-4243 Intrastate	972-277-0439 Interstate	850-877-4108 Intrastate	386-496-6405 Intrastate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	11:55 AM	11:55 AM	11:56 AM	11:57 AM	11:59 AM
Duration (Min)	2	1	4	1	1
Number Called	Call #31	Call #32	Call #33	Call #34	Call #35
Type of Call	972-277-0621 Interstate	239-772-3241 Intrastate	972-277-0432 Interstate	972-277-0620 Interstate	972-277-0439 Interstate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	12:00 PM	12:00 PM	12:01 PM	12:12 PM	12:14 PM
Duration (Min)	2	1	2	1	1
Number Called	Call #36	Call #37			
Type of Call	972-277-0621 Interstate	972-277-0432 Interstate			
Date	24-Jun	24-Jun			
Time	12:15 PM	12:16 PM			
Duration (Min)	1	2			

**Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (June 2010)
 Orlando Work Release Center**

Exhibit III

Number Called	Call #1	Call #2	Call #3	Call #4	Call #5
Type of Call	407-644-3043 Coin Local	407-898-1699 Coin Local	407-831-3600 Coin Local	407-767-5757 Coin Local	407-767-5757 Coin Local
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	3:42 PM	3:44 PM	3:46 PM	3:47 PM	3:49 PM
Duration (Min)	1	1	1	1	1
Number Called	Call #6	Call #7	Call #8	Call #9	Call #10
Type of Call	407-260-8222 Coin Local	407-522-5858 Coin Local	407-767-5757 Coin Local	407-767-5757 Coin Local	407-644-3043 Coin Local
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	3:51 PM	3:52 PM	3:53 PM	3:54 PM	N/A
Duration (Min)	1	1	1	1	1
Number Called	Call #11	Call #12	Call #13	Call #14	
Type of Call	469-767-8168 Coin 1+Interstate	972-277-0621 Coin 1+Interstate	850-877-4243 Coin 1+Interlata	972-277-0620 Coin 1+Interstate	
Date	24-Jun	24-Jun	24-Jun	24-Jun	
Time	3:56 PM	3:59 PM	4:01 PM	4:08 PM	
Duration (Min)	1	1	6	5	

**Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (June 2010)
 Tomoka Correctional Institution**

Exhibit III

Number Called	Call #1	Call #2	Call #3	Call #4	Call #5
Type of Call	972-2770-0439 Interstate	972-277-0620 Interstate	972-277-0432 Interstate	972-277-0621 Interstate	850-877-4243 Intrastate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	3:46 PM	3:48 PM	3:49 PM	3:50 PM	3:52 PM
Duration (Min)	3	2	3	3	3
Number Called	Call #6	Call #7	Call #8	Call #9	Call #10
Type of Call	850-877-4108 Intrastate	972-277-0620 Interstate	972-277-0439 Interstate	972-277-0621 Interstate	972-277-0432 Interstate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	3:54 PM	4:02 PM	4:03 PM	4:05 PM	4:06 PM
Duration (Min)	1	2	2	2	3
Number Called	Call #11	Call #12	Call #13	Call #14	Call #15
Type of Call	850-877-4243 Intrastate	850-877-4108 Intrastate	239-772-3241 Intrastate	972-277-0620 Interstate	972-277-0439 Interstate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	4:07 PM	4:16 PM	4:17 PM	4:19 PM	4:20 PM
Duration (Min)	2	2	4	1	3
Number Called	Call #16	Call #17	Call #18	Call #19	Call #20
Type of Call	972-277-0621 Interstate	850-877-4243 Intrastate	850-877-4108 Intrastate	239-772-3241 Intrastate	972-277-0620 Interstate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	4:25 PM	4:29 PM	4:34 PM	4:37 PM	4:39 PM
Duration (Min)	5	2	4	2	2
Number Called	Call #21	Call #22	Call #23	Call #24	Call #25
Type of Call	972-277-0439 Interstate	972-277-0621 Interstate	972-277-0432 Interstate	850-877-4243 Intrastate	239-772-3241 Intrastate
Date	24-Jun	24-Jun	24-Jun	24-Jun	24-Jun
Time	4:40 PM	4:43 PM	4:44 PM	4:54 PM	4:49 PM
Duration (Min)	1	1	2	2	1

**Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (June 2010)
Tomoka Correctional Institution (continued)**

Number Called	Call #26	Call #27
Type of Call	Interstate	Interstate
Date	24-Jun	24-Jun
Time	5:07 PM	5:08 PM
Duration (Min)	2	1

Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (June 2010)
 Brevard Correctional Institute

Number Called	972-277-0620	972-277-0439	850-877-4108	972-277-0586	972-277-0621
Type of Call	Interstate	Interstate	Interstate	Interstate	Interstate
Date	25-Jun	25-Jun	25-Jun	25-Jun	25-Jun
Time	9:34 AM	9:37 AM	9:40 AM	9:44 AM	9:45 AM
Duration (Min)	2	4	2	3	4
Number Called	386-496-6405	972-277-0432	972-277-0620	972-277-0439	972-277-0586
Type of Call	Intrastate	Interstate	Interstate	Interstate	Interstate
Date	25-Jun	25-Jun	25-Jun	25-Jun	25-Jun
Time	9:48 AM	9:52 AM	9:56 AM	9:57 AM	9:59 AM
Duration (Min)	5	1	3	1	7
Number Called	972-277-0432	386-496-6405	972-277-0621	850-877-4243	239-772-3241
Type of Call	Interstate	Intrastate	Interstate	Intrastate	Intrastate
Date	25-Jun	25-Jun	25-Jun	25-Jun	25-Jun
Time	10:08 AM	10:12 AM	10:14 AM	10:23 AM	10:24 AM
Duration (Min)	2	3	1	2	1
Number Called	972-277-0620	972-277-0586	850-877-4243	850-877-4108	386-496-6405
Type of Call	Interstate	Interstate	Intrastate	Intrastate	Intrastate
Date	25-Jun	25-Jun	25-Jun	25-Jun	25-Jun
Time	10:27 AM	10:35 AM	10:39 AM	10:40 AM	10:47 AM
Duration (Min)	1	1	1	1	2
Number Called	239-772-3241	972-277-0621	972-277-0432	972-277-0439	850-877-4243
Type of Call	Intrastate	Interstate	Interstate	Interstate	Intrastate
Date	25-Jun	25-Jun	25-Jun	25-Jun	25-Jun
Time	10:50 AM	10:53 AM	10:56 AM	11:02 AM	11:06 AM
Duration (Min)	2	2	2	2	4

**Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (June 2010)
Brevard Correctional Institution (continued)**

Number Called	Call #26	Call #27
Type of Call	850-877-4108	386-496-6405
Date	Intrastate	Intrastate
Time	25-Jun	25-Jun
Duration (Min)	11:07 AM	11:09 AM
	3	2