

SECURUS TECHNOLOGIES, INC.

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

December 31, 2011

**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, 2011, 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
January 24, 2012

MONTGOMERY COSCIA GREILICH LLP
Certified Public Accountants

Exhibit I
Agreed-Upon Procedures
For the Six Months Ended December 31, 2011

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 December 31, 2011

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:

Northwest Florida Reception Center Annex (“NWFRC Annex”)

4455 Sam Mitchell Drive
Chipley, Florida 32428

Holmes Correctional Institution (“Holmes CI”)

3142 Thomas Drive
Bonifay, Florida 32425

Wakulla Correctional Institution (“Wakulla CI”)

110 Melaleuca Drive
Crawfordville, Florida 32327

Calhoun Correctional Institution (“Calhoun CI”)

19562 SE Institution Drive
Blountstown, Florida 32424

Liberty Correctional Institution (“Liberty CI”)

11064 NW Dempsey Barron Road
Bristol, Florida 32321

Tallahassee Work Release Center (“Tallahassee WRC”)

2616A Springhill Road
Tallahassee, Florida 32305

Exhibit I
Agreed-Upon Procedures, Continued
For the Six Months Ended December 31, 2011

4. At each facility selected in accordance with step 3 above, to obtain reasonable assurance in the results of the agreed-upon procedures, a selection between 5 and 29 payphones were made at random from the various phones maintained for inmate use. A series of collect, prepaid and coin calls of various types (local, interstate, and inter-lata) were then placed from each phone and logged as to the type of call, date, time and duration of the call. A total of 151 calls were placed from the selected payphones. See Exhibit II for a summary of calls placed at each facility, and Exhibit III for a detailed log of calls.
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 December 31, 2011

Based upon the procedures enumerated in Exhibit I noted a total of 151 test calls made from approximately 126 different phones. The results of the test calls made are as follows:

Location	Phones Selected	Test Calls	Complete Calls	Accurate Calls	Billing Differences
NWFRC Annex	29	29	29	29	\$ -
Holmes CI	25	29	29	29	\$ -
Wakulla CI	26	26	26	26	\$ -
Calhoun CI	20	20	20	20	\$ -
Liberty CI	21	21	21	21	\$ -
Tallahassee WRC	5	26	26	26	\$ -
Totals	126	151	151	151	\$ -

Northwest Florida Reception Center Annex

The detail of the 29 test calls made from NWFRC Annex 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.

Holmes Correctional Institution

The detail of the 29 test calls made from Holmes 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.

Wakulla Correctional Institution

The detail of the 26 test calls made from Wakulla 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 II
Results of Agreed-Upon Procedures, continued
For the Six Months Ended December 31, 2011

Calhoun Correctional Institution

The detail of the 20 test calls made from the Calhoun 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.

Liberty Correctional Institution

The detail of the 21 test calls made from Liberty 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.

Tallahassee Work Release Center

The detail of the 26 test calls made from Tallahassee 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.

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2011)
Northwest Florida Reception Center Annex

Exhibit III

Number Called	Call #1 972-277-0620	Call #2 972-277-0439	Call #3 972-277-0621	Call #4 972-277-0432	Call #5 850-893-6921
Type of Call	Interstate	Interstate	Interstate	Interstate	Intralata
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	11:09 AM	11:11 AM	11:22 AM	11:24 AM	11:33 AM
Duration (Min)	6	7	7	7	4
Number Called	Call #6 386-496-6405	Call #7 321-773-7903	Call #8 850-391-9952	Call #9 239-772-3241	Call #10 972-277-0620
Type of Call	Interlata	Interlata	Intralata	Interlata	Interstate
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	11:35 AM	11:41 AM	11:44 AM	11:52 AM	12:01 PM
Duration (Min)	5	5	4	3	5
Number Called	Call #11 972-277-0586	Call #12 972-277-0621	Call #13 972-277-0432	Call #14 850-893-6921	Call #15 321-773-7903
Type of Call	Interstate	Interstate	Interstate	Intralata	Interlata
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	12:02 PM	12:17 PM	12:18 PM	12:19 PM	12:28 PM
Duration (Min)	4	8	8	7	6
Number Called	Call #16 850-391-9952	Call #17 239-772-3241	Call #18 972-277-0586	Call #19 972-277-0621	Call #20 972-277-0432
Type of Call	Intralata	Interlata	Interstate	Interstate	Interstate
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	12:29 PM	12:31 PM	12:43 PM	12:44 PM	12:45 PM
Duration (Min)	5	9	4	3	2
Number Called	Call #21 850-893-6921	Call #22 850-391-9952	Call #23 239-772-3241	Call #24 972-277-0620	Call #25 972-277-0439
Type of Call	Intralata	Intralata	Interlata	Interstate	Interstate
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	12:49 PM	12:52 PM	12:54 PM	12:59 PM	1:00 PM
Duration (Min)	5	2	2	5	4
Number Called	Call #26 972-277-0586	Call #27 972-277-0621	Call #28 972-277-0432	Call #29 239-772-3241	
Type of Call	Interstate	Interstate	Interstate	Interlata	
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	
Time	1:02 PM	1:05 PM	1:07 PM	1:11 PM	
Duration (Min)	3	2	2	1	

**Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2011)
 Holmes Correctional Institution**

Exhibit III

Number Called	Call #1 972-277-0620	Call #2 972-277-0432	Call #3 386-496-6405	Call #4 239-772-3241	Call #5 972-277-0620
Type of Call	Interstate	Interstate	Interlata	Interlata	Interstate
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	2:16 PM	2:21 PM	2:26 PM	2:32 PM	2:38 PM
Duration (Min)	9	6	7	2	2
Number Called	Call #6 972-277-0432	Call #7 386-496-6405	Call #8 321-773-7903	Call #9 239-772-3241	Call #10 321-773-7903
Type of Call	Interstate	Interlata	Interlata	Interlata	Interlata
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	2:42 PM	2:44 PM	2:49 PM	2:52 PM	3:14 PM
Duration (Min)	5	6	4	2	2
Number Called	Call #11 239-772-3241	Call #12 850-893-6921	Call #13 321-773-7903	Call #14 239-772-3241	Call #15 972-277-0620
Type of Call	Interlata	Intralata	Interlata	Interlata	Interstate
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	3:16 PM	3:19 PM	3:24 PM	3:25 PM	3:30 PM
Duration (Min)	1	3	1	6	4
Number Called	Call #16 850-893-6921	Call #17 972-277-0439	Call #18 972-277-0586	Call #19 239-772-3241	Call #20 972-277-0621
Type of Call	Intralata	Interstate	Interstate	Interlata	Interstate
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	3:36 PM	3:39 PM	3:44 PM	3:45 PM	3:48 PM
Duration (Min)	4	3	1	1	1
Number Called	Call #21 972-277-0620	Call #22 321-773-7903	Call #23 850-893-6921	Call #24 972-277-0586	Call #25 972-277-0620
Type of Call	Interstate	Interlata	Intralata	Interstate	Interstate
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
Time	3:52 PM	3:58 PM	4:01 PM	4:02 PM	4:08 PM
Duration (Min)	6	2	3	2	4
Number Called	Call #26 850-893-6921	Call #27 972-277-0586	Call #28 850-893-6921	Call #29 972-277-0620	
Type of Call	Intralata	Interstate	Intralata	Interstate	
Date	12/5/2011	12/5/2011	12/5/2011	12/5/2011	
Time	4:10 PM	4:14 PM	4:16 PM	4:21 PM	
Duration (Min)	3	1	2	4	

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2011)
Wakulla Correctional Institution

Exhibit III

Number Called	Call #1 850-893-6921	Call #2 321-773-7903	Call #3 972-277-0620	Call #4 972-277-0586	Call #5 972-277-0432
Type of Call	Local	Interlata	Interstate	Interstate	Interstate
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	9:42 AM	9:43 AM	10:00 AM	10:03 AM	10:12 AM
Duration (Min)	5	4	6	4	8
Number Called	Call #6 850-997-0400	Call #7 850-893-6921	Call #8 321-773-7903	Call #9 850-391-9952	Call #10 239-772-3241
Type of Call	Intralata	Local	Interlata	Local	Interlata
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	10:15 AM	10:23 AM	10:24 AM	10:30 AM	10:31 AM
Duration (Min)	6	4	3	5	7
Number Called	Call #11 972-277-0620	Call #12 972-277-0439	Call #13 972-277-0586	Call #14 972-277-0621	Call #15 850-997-0400
Type of Call	Interstate	Interstate	Interstate	Interstate	Intralata
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	10:39 AM	10:40 AM	10:44 AM	10:46 AM	10:53 AM
Duration (Min)	2	4	2	3	3
Number Called	Call #16 850-893-6921	Call #17 321-773-7903	Call #18 850-391-9952	Call #19 972-277-0620	Call #20 972-277-0439
Type of Call	Local	Interlata	Local	Interstate	Interstate
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	10:54 AM	10:57 AM	10:58 AM	11:03 AM	11:04 AM
Duration (Min)	2	3	3	3	3
Number Called	Call #21 972-277-0586	Call #22 972-277-0621	Call #23 850-997-0400	Call #24 850-893-6921	Call #25 321-773-7903
Type of Call	Interstate	Interstate	Intralata	Local	Interlata
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	11:10 AM	11:11 AM	11:17 AM	11:18 AM	11:22 AM
Duration (Min)	3	2	4	1	5
Number Called	Call #26 239-772-3241				
Type of Call	Interlata				
Date	12/6/2011				
Time	11:25 AM				
Duration (Min)	2				

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2011)
Calhoun Correctional Institution

Exhibit III

Number Called	Call #1	Call #2	Call #3	Call #4	Call #5
	850-391-9952	972-277-0620	972-277-0439	972-277-0586	972-277-0621
	Intralata	Interstate	Interstate	Interstate	Interstate
	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
	10:01 AM	10:04 AM	10:10 AM	10:11 AM	10:13 AM
Duration (Min)	6	3	11	7	4
Number Called	Call #6	Call #7	Call #8	Call #9	Call #10
	321-773-7903	850-997-0400	850-391-9952	972-277-0432	850-997-0400
	Interlata	Intralata	Intralata	Interstate	Intralata
	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
	10:22 AM	10:25 AM	10:27 AM	10:28 AM	10:56 AM
Duration (Min)	11	8	4	4	9
Number Called	Call #11	Call #12	Call #13	Call #14	Call #15
	321-773-7903	972-277-0620	972-277-0439	239-772-3241	850-997-0400
	Interlata	Interstate	Interstate	Interlata	Intralata
	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
	10:59 AM	11:01 AM	11:03 AM	11:09 AM	11:11 AM
Duration (Min)	7	2	3	4	3
Number Called	Call #16	Call #17	Call #18	Call #19	Call #20
	321-773-7903	850-391-9952	972-277-0586	239-772-3241	972-277-0620
	Interlata	Intralata	Interstate	Interlata	Interstate
	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
	11:17 AM	11:21 AM	11:22 AM	11:30 AM	11:33 AM
Duration (Min)	7	5	4	4	2

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2011)
Liberty Correctional Institution

Exhibit III

Number Called	Call #1	Call #2	Call #3	Call #4	Call #5
	850-997-0400	850-391-9952	972-277-0439	972-277-0620	972-277-0621
	Intralata	Local Extended Area	Interstate	Interstate	Interstate
	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
	2:03 PM	2:07 PM	2:11 PM	2:13 PM	2:24 PM
Duration (Min)	5	3	7	10	5
Number Called	Call #6	Call #7	Call #8	Call #9	Call #10
	972-277-0586	850-893-6921	972-277-0432	321-773-7903	972-277-0439
	Interstate	Local Extended Area	Interstate	Interlata	Interstate
	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
	2:25 PM	2:30 PM	2:32 PM	2:40 PM	2:46 PM
Duration (Min)	3	5	7	5	2
Number Called	Call #11	Call #12	Call #13	Call #14	Call #15
	972-277-0620	972-277-0621	850-893-6921	850-997-0400	850-391-9952
	Interstate	Interstate	Local Extended Area	Intralata	Local Extended Area
	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
	2:51 PM	2:52 PM	3:05 PM	3:11 PM	3:19 PM
Duration (Min)	11	10	4	7	5
Number Called	Call #16	Call #17	Call #18	Call #19	Call #20
	239-772-3241	972-277-0620	972-277-0432	239-772-3241	321-773-7903
	Interlata	Interstate	Interstate	Interlata	Interlata
	12/5/2011	12/5/2011	12/5/2011	12/5/2011	12/5/2011
	3:21 PM	3:30 PM	3:35 PM	3:42 PM	3:53 PM
Duration (Min)	3	2	2	3	2
Number Called	Call #21				
	850-997-0400				
	Intralata				
	12/5/2011				
	3:51 PM				
Duration (Min)	4				

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2011)
Tallahassee Work Release Center

Exhibit III

Number Called	Call #1 850-893-6921	Call #2 850-391-9952	Call #3 850-997-0400	Call #4 239-772-3241	Call #23 972-277-0620
Type of Call	Coin - Local	Coin - Local	Coin - Local	Coin - Interlata	Coin - Interstate
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	8:52 AM	8:56 AM	9:03 AM	9:06 AM	9:14 AM
Duration (Min)	10	6	3	6	2
Number Called	Call #6 972-277-0439	Call #7 850-514-1953	Call #8 850-878-0215	Call #9 850-222-6272	Call #10 850-877-9193
Type of Call	Coin - Interstate	Coin - Local	Coin - Local	Coin - Local	Coin - Local
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	9:22 AM	9:25 AM	9:29 AM	9:34 AM	9:40 AM
Duration (Min)	2	2	2	3	6
Number Called	Call #11 469-939-3371	Call #12 850-385-5141	Call #13 850-878-4226	Call #14 850-878-5398	Call #15 972-740-1369
Type of Call	Coin - Interstate	Coin - Local	Coin - Local	Coin - Local	Coin - Interstate
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	9:52 AM	9:56 AM	10:01 AM	10:07 AM	10:20 AM
Duration (Min)	3	2	3	12	4
Number Called	Call #16 512-864-0888	Call #17 850-574-3506	Call #18 850-893-6921	Call #19 850-997-0400	Call #20 850-391-9952
Type of Call	Coin - Interstate	Coin - Local	Coin - Local	Coin - Local	Coin - Local
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	10:25 AM	10:29 AM	10:35 AM	10:37 AM	10:40 AM
Duration (Min)	2	5	1	1	1
Number Called	Call #21 850-681-7233	Call #22 850-877-5193	Call #23 850-224-3731	Call #24 850-422-2700	Call #25 850-877-3549
Type of Call	Coin - Local	Coin - Local	Coin - Local	Coin - Local	Coin - Local
Date	12/6/2011	12/6/2011	12/6/2011	12/6/2011	12/6/2011
Time	10:43 AM	10:45 AM	10:48 AM	10:51 AM	10:56 AM
Duration (Min)	3	2	2	5	2
Number Called	Call #26 214-690-0319				
Type of Call	Coin - Interstate				
Date	12/6/2011				
Time	11:01 AM				
Duration (Min)	5				