



Report #2026-11
2026-09 Allied Universal follow-up
Audit #2026-09

Department of Inspector General
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Clerk of the Circuit Court and Comptroller
Polk County, Florida

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INSPECTOR GENERAL AUDIT REPORT

Report #2026-11: Allied Universal follow-up (Audit #2026-09)

The Honorable Board of County Commissioners

We have completed a follow-up review of Court Services' action plan to address the observations and recommendations from our audit of Allied Universal security services contract, Report 2025-14 issued November 18, 2025. This report contains a summary of the corrective actions identified in the original audit and the status of each item.

Court Services has fully implemented its action plan and resolved all audit observations.

We appreciate the cooperation and assistance provided by the Court Services Division throughout this follow-up process.

We hope you find this report useful in ensuring that Polk County government provides the best possible services to our residents.

Respectfully submitted,

Lita McHugh, CPA, CIG, CIGI
Inspector General

Approved:

Stacy M. Butterfield, CPA
Clerk of the Circuit Court and County Comptroller

Background

The Court Services Division, formerly known as County Probation, is part of the Public Safety group within Polk County. Court Services Division includes County Probation (Probation) and Pre-Trial Services. Electronic monitoring (EM) was designed to help with jail overcrowding, collect fees to defray program costs, and save taxpayer money through the avoidance of jail days.

The overall goal of the Pre-Trial Services program is to allow defendants who meet specific legal criteria to be released from Polk County Jail and allowed to reside in their communities throughout the pretrial and trial process. The ability of a defendant to be granted pretrial release is determined by a judge. The mission of Court Services is to provide the Courts of the 10th Judicial Circuit with an alternative to incarceration for predominantly misdemeanor offenders and to serve the public through:

- Monitoring offenders to assure compliance with court-ordered sanctions,
- Referring probationers to counseling and resource agencies, when necessary,
- Assigning probationers community service at County operated/approved worksites,
- Collecting victim restitution and supervision fees,
- Collecting monthly fees from offenders to defray taxpayer costs,
- Interviewing individuals after arrest for first appearance hearings,
- Providing information to the Court for first appearance hearings,
- Monitoring and supervising defendants on pretrial release conditions,
- Monitoring assigned defendants for compliance with their probation conditions, and
- Overseeing court-ordered electronic monitoring of defendants.

Over time the scope of offenders monitored in the EM program has expanded beyond misdemeanor only offenders. Offenders may be placed into an EM program by the County Circuit, Misdemeanor, Traffic Court as a condition of Pre-Trial Release (PTR), or the Polk County Sheriff's Office if it is determined that the jailed offender meets the criteria for the program. The maximum time in the EM program varies depending upon the sentencing Judge and the completion of the judicial process for offenders that are on PTR. Offenders who meet the requirement to enter the EM program are monitored by Global Positioning System (GPS) offender management technology.

Scope and Methodology

The scope of our original audit included:

- Review of Administrative Order No. 2-68.0,
- Review of Chapter 493, Florida Statutes,
- Interviews with Court Services Division personnel,
- Interviews with Allied Universal management,
- Evaluation of procedures, and controls over GPS EM devices,
- Testing all invoices for EM devices,
- Testing all invoices for security guard services.

Follow-up Scope and Methodology

This is the follow-up on actions by management to address the findings and recommendations from our original review of Allied Universal. The purpose of the follow-up is to report on the status of management's action plan. To achieve our objectives, we reviewed management responses and relevant records.

Our review was conducted in accordance with the *Global Standards Internal Audit Standards* of the Institute of Internal Auditors. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Results

The purpose of our original audit, Report 2025-14 Allied Universal was to: 1) determine if Allied complied with employment requirements, including background screening, hiring standards, training and record retention for security guard services, 2) review transactions to determine if disbursements are in accordance with contracts, and 3) determine if performance measures for GPS EM devices are satisfied to ensure delivery of services. Our review identified opportunities to further strengthen internal controls. The table below outlines each observation, management's corresponding action plan, and the current implementation status.

Action Plan
Observation #1 - Additional charges were incurred because the electronic monitoring device periods did not agree to the actual number of monitoring days. Management Action Plan Going forward, Officers have been instructed when a unit is unassigned, if the unit's battery is dead, low, or in a location with poor GPS reception, Allied will be contacted to force out the unit, the same day the unit is unassigned. However, if the data for the unit is needed to show compliance or non-compliance the unit will not be forced out but attempts will be made to connect the unit to power or get it to a location that will allow for the reporting of the data and regular shutdown. Current Status - Complete
Observation #2 - Minimum training requirements for security guards are not established or monitored. Management Action Plan Going forward, Court Services will coordinate with Allied Security to review their current training program and identify any additional courses needed for officers assigned to Court Services. We will request at minimum training in Ethics, Professional Standards and Search Techniques for all officers assigned to the Court Services division. Current Status - Complete