



Report # 2025-14
2025-04 Allied Universal
Audit #2025-04

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INSPECTOR GENERAL AUDIT REPORT

Report #2024-14: 2025-04 Allied Universal

The Honorable Board of County Commissioners

We have conducted an audit of GPS electronic monitoring devices and security guard services provided by Allied Universal for Polk County Court Services between May 2024 through April 2025.

Our audit objectives were to determine if Allied complied with employment requirements, including background screening, hiring standards, training and record retention for security guard services; review transactions to determine if disbursements are in accordance with contracts; and determine if performance measures for GPS electronic monitoring devices are satisfied to ensure delivery of services.

We appreciate the cooperation and assistance provided by the Court Services Division during the course of our audit.

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

Court Services, formerly known as County Probation, is part of the Public Safety division 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.

Allied invoices totaled \$357,464 for electronic monitoring services, and \$114,635 for security guards between May 2024 through April 2025.

Scope and Methodology

The scope of our 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.

Our audit objectives were to:

- Determine if Allied complied with employment requirements, including background screening, hiring standards, training and record retention for security guard services,
- Review transactions to determine if disbursements are in accordance with contracts, and
- Determine if performance measures for GPS EM devices are satisfied to ensure delivery of services.

Testing was performed on activities between May 2024 through April 2025, but the transactions and processes reviewed were not limited by the audit period.

Our audit was conducted in accordance with the *Global Internal Audit Standards* of The Institute of Internal Auditors and the *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General. Accordingly, it included such tests of records and other auditing procedures as we considered necessary in the circumstances.

Results

Overall, we found that Court Services has maintained adequate controls over security guard services and EM device monitoring services provided by Allied Universal. For example, invoices for security guard services were calculated in accordance with contracted rates and consistently reviewed for accuracy.

Expectations of performance measures were reviewed in the contract for EM devices. Originally, EM devices were intended for non-violent, non-sexual offenders, unless otherwise ordered by the Judge. Over time, the scope of offenders monitored by Court Services has expanded. Also, under previous terms, devices were tracked passively, and information was recorded once per hour. Currently, devices are tracked actively, and violations are reported in real-time.

We reviewed a list of violations that occurred between May 2025, through April 2025. We performed walk through procedures of the following EM device alert types: strap alert, battery alert, and exclusion zones and noted the duration from violation time to clear time. Based on our review of violations by type, daily summary reports, and notes documented in Showcase, GPS EM devices appear to be satisfied to ensure delivery of services.

To test employment requirements such as background screening and hiring standards, we reviewed records for security guards on duty between May 2024 through April 2025. All invoiced security guards successfully passed drug screening prior to employment, and licensing requirements were met.

Observations described below may be opportunities to strengthen the county's commitment to providing excellent services to the community.

Observation #1

Additional charges were incurred because the electronic monitoring device periods did not agree to the actual number of monitoring days.

We compared invoices to the activations and deactivations report to determine if the period of electronic monitoring agreed to the number of days billed on invoices. Currently, EM devices are billed at \$4.40 per day. Five different offenders were reported on the activations and deactivations report for a certain period, but the invoice was billed for an additional day. Division management stated that these offenders were in jail, which had poor GPS reception, or the battery was dead on the EM device. One offender absconded with a dead battery.

During normal procedures, devices are deactivated first, and then later unassigned. In the instances described above, devices were promptly deactivated, however, the devices were required to be manually unassigned by an Allied representative, commonly referred to as a "force out". Management is cautious about forcing EM devices out because, 1) during force out, certain

internal data is permanently erased that could be used to prove offender non-compliance, and 2) the deactivated devices must be returned to Allied to be reset, which temporarily reduces inventory. As a result of the current procedures, the Allied representative forced out EM devices which caused additional days to be billed and paid for by the County. Ideally, the monitoring period reported on invoices should agree to activation and deactivation dates.

Due to battery and reception issues, six different offenders were charged additional days after devices were deactivated. Although the amount is not significantly material, the effect of this issue is that additional charges were paid by the County for an inaccurate monitoring period.

Recommendation #1

We recommend management consider procedures to ensure that billing periods are agreed to electronic device monitoring periods.

Observation #2

Minimum training requirements for security guards are not established or monitored.

Allied provides security guard services to Polk County Court Services division under a piggyback agreement between Allied and State of Florida, Department of Management Services (DMS). We reviewed training records for 15 security guards who appeared on County Probation and Pre-Trial invoices between May 2024 through April 2025. All security guards had valid Class D security guard licenses issued by the Florida Department of Agriculture and Consumer Services. Of the 15 security guards, 3 were primarily assigned to Polk County Court Services. The remaining security guards were primarily assigned to other entities such as Polk County Sheriff's office and Hardee County Sheriff's office but were temporarily moved to Court Services for coverage.

One of our test criteria was to determine if mandatory security guard training requirements were satisfied. Training courses included annual Code of Ethics, Security Professional Training, Ethics and Conduct Training, and Search Techniques Training. Although some of the requirements are the same as those set forth in the contract with DMS, such as Ethics training, many of the other requirements vary and are unclear. During our review period, 2 security guards resigned, and 1 transferred to a different state. Record retention for the employee who transferred was not available. Records for the 2 employees who resigned were incomplete.

Out of the 15 security guards we tested, 3 appear to have fully met all security guard training requirements. None of these 3 guards were primarily assigned to Court Services. Security guards may not be aware of updated training techniques to prevent or minimize losses, safety hazards, and security incidents.

Recommendation #2

We recommend Court Services management coordinate with Allied to agree upon appropriate training and periodic monitoring of records for security guards billed to Polk County Court Services.

Action Plan

Observation	Management Response, Action Plan, and Person Responsible	Target Date
#1 – Additional charges were incurred because the electronic monitoring device periods did not agree to the actual number of monitoring days.	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. Person responsible: All Electronic Monitoring Officers and Probation Officer II's	11/30/25
#2 – Minimum training requirements for security guards are not established or monitored.	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. Person responsible: LaShanda Salters	12/30/25