INDEPENDENT RESEARCH REPORT AND FOIA PACKAGE

# DOC20001-GTL Audit and Financial Accountability

Clause 20.10, contract-funded infrastructure, rates, regulatory compliance, and the records needed to test the books

*Prepared for advocacy, oversight, and public-records use*

**Prepared for Dave F. Hartman | Legal Advocacy Network**

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**Scope.** Audits, reports, accounting, monitoring, and compliance records connected to Contract No. DOC20001-GTL, including records created or operative in the last five years.

## Executive summary

Clause 20.10, as reproduced in the attached project brief, is a recordkeeping-and-audit-access clause: funds must be recorded so DDOC can audit and account for agreement expenditures. The wording creates auditability; standing alone, it does not prove that DDOC conducted an audit, require a fixed annual audit, or require a vendor to submit a particular report. A request limited to “audits or reports provided in connection with” the clause could therefore receive a technically accurate but incomplete “none” response.

The public evidence makes financial verification important. DOC describes the system as vendor-built and operated at no expense to DOC or taxpayers, while incarcerated people and families pay for communications and entertainment. A 2023 state study-group report stated that DOC received no phone/tablet revenue and that GTL/ViaPath earned the revenue. The complete books should reconcile this model: consumer charges, deposits, refunds, facility expenses, vendor costs, equipment and in-kind consideration, state payments if any, credits, and any commissions or administrative reimbursement. [A1] [A2]

No clause-specific audit, monitoring report, or complete DOC20001-GTL agreement was located in the State contract portal, the Delaware Auditor of Accounts’ public report repository, DOC’s public pages, or exact-number web searches through the research cutoff. This is a public-repository nonfinding, not proof of nonexistence. The strongest request seeks audits and reports plus the underlying accounting ledgers, reconciliations, rate approvals, invoices, monthly activity statements, complaint/refund records, audit workpapers, corrective action, and records showing that no audit was performed if that is DOC’s position. [A3] [A4]

Two external compliance regimes sharpen the request. The FCC’s revised incarcerated-communications rules took effect April 6, 2026, including interim audio/video rate caps and continued restrictions on ancillary charges. The FTC’s 2024 final order against GTL/ViaPath and affiliates requires an information-security program, initial and biennial independent assessments, annual certifications, incident reports, and retained accounting/compliance records. These are not automatically Delaware contract audits, but DOC may possess vendor submissions, notices, assessments, certifications, contract amendments, or implementation records responsive to both regimes. [A5] [A6]

**Core conclusion.** Request the audit trail, not merely documents titled “audit.” The clause can be tested only by reconstructing what funds and consideration flowed, how prices were approved, what reports were delivered, and what oversight occurred.

## 1. The clause and its legal effect

Project-brief quotation of Contract No. DOC20001-GTL, line 20.10:

**Clause 20.10.** “Funds received and expended under the Agreement must be recorded so as to permit the DDOC to audit and account for all Agreement expenditures in conformity with the terms, conditions, and provisions of this Agreement, and with all pertinent federal and state laws and regulations.”

The clause contains three distinct obligations:

1. Record funds received and expended under the agreement.
2. Maintain the records in a form that permits DDOC to audit and account for agreement expenditures.
3. Make the accounting testable against the agreement and applicable federal and state law.

It does not, in the quoted text, state an audit frequency, audit standard, report format, submission deadline, auditor independence requirement, or retention period. Those requirements may appear elsewhere in the contract, solicitation, proposal, state accounting rules, record-retention schedules, or amendments. The full agreement is essential before drawing a breach or compliance conclusion.

## 2. What must be reconciled

| Accountability stream | Questions | High-value records |
|---|---|---|
| Consumer revenue | How much was charged for calls, video, messages, media, deposits, or other features? | Monthly sales/activity statements; rate tables; transaction exports; taxes/fees; refunds; chargebacks; free minutes. |
| State/facility money | Did DOC pay anything or receive any money, credit, reimbursement, or facility-cost additive? | Invoices; vouchers; purchase orders; cash receipts; credits; general-ledger extracts; bank/reconciliation records. |
| In-kind value | What equipment, network, staffing, maintenance, software, content, or marketing was supplied? | Asset inventories; capital schedules; equipment acceptance; cost reports; service-level and maintenance reports. |
| Vendor cost and profit | What costs support the rates and “no taxpayer cost” model? | Cost allocation; revenue/cost reports; contract profitability reports; commission certifications; FCC submissions held by DOC. |
| Trust/payment system | How are deposits, transfers, commissary use, unused balances, refunds, and disputes handled? | Processor reports; settlement files; reconciliations; refund policies; complaints; escheat/unclaimed-property records. |
| Education/content | Are free services funded through paid services or separate arrangements? | Partner schedules; license fees; free-content commitments; usage reports; subsidies; grants or donations. |
| Compliance | Were contract, FCC, privacy, security, accessibility, and accounting duties tested? | Audit plans; monitoring checklists; assessments; findings; certifications; notices; cure plans; follow-up reports. |

## 3. Public evidence about prices and the business model

DOC's 2024 deployment release says the vendor builds and operates the tablet system at its own expense, including devices, network, hardware, and maintenance. Incarcerated individuals pay neither a device purchase price nor a monthly subscription; paid functions include phone, messaging, and entertainment. [A1]

DOC's October 2025 handbook confirms ViaPath administration of phone, video, and tablet messaging and describes account funding through GettingOut. It also states that deposited funds may be used for commissary and fee-based phone/tablet activity, making settlement and reconciliation records especially important. [A2]

The 2023 Criminal Legal System Imposed Debt Study Group reported the following then-current prices: 3 cents per minute for some promotional functions and message reading/writing, 5 cents per minute for standard entertainment, and 25 cents per minute for video. It stated that DOC received no phone/tablet revenue. These historical figures are not a substitute for contract-approved or current prices; they are reconciliation benchmarks. [A3]

## 4. Oversight layers

| Layer | What it establishes | What it does not establish |
|---|---|---|
| Clause 20.10 | The vendor must maintain fund records that permit DDOC audit/accounting. | That an audit occurred or was required annually. |
| 29 Del. C. § 2906 | The Auditor of Accounts shall audit state-agency financial transactions, to the extent possible at least biennially. | That every contract or vendor is examined in each cycle. |
| Delaware FOIA | Agency-held or controlled accounting, contract, and monitoring records are presumptively public unless exempt. | That confidential commercial/security details cannot be redacted. |
| FCC IPCS rules | As of Apr. 6, 2026, revised interim caps and per-minute requirements apply to covered audio/video services; ancillary-charge limits continue. | That entertainment, education, or every tablet fee is an IPCS charge. |
| FTC GTL order | GTL/ViaPath entities must maintain security programs, third-party assessments, certifications, incident reports, and compliance records. | That DOC automatically receives every FTC submission. |

*Sources: [A4]–[A7].*

## 5. Current FCC benchmark

The FCC's 2026 Small Entity Compliance Guide states that revised interim caps became effective April 6, 2026. For prisons, it lists an audio cap of $0.09 per minute plus a potential $0.02 facility-cost additive (effective maximum $0.11), and a video cap of $0.23 plus a potential $0.02 additive (effective maximum $0.25). The rules cover intrastate, interstate, and international audio/video IPCS, subject to specified international-cost treatment. [A5]

Compliance review should not assume that a price at or below a cap proves compliance. It should also test disclosures, per-minute billing, rounding, free-call requirements where applicable, taxes, ancillary charges, refunds, accessibility, site-commission/facility-payment restrictions, annual reporting, and contract amendments. Request DOC's and ViaPath's implementation record rather than drawing conclusions from posted consumer prices alone.

## 6. FTC order and security/accounting records

The FTC's final order identifies Global Tel*Link as also doing business as GTL and ViaPath Technologies; Telmate also uses the ViaPath name, and TouchPay does business as GTL Financial Services. The order requires initial and biennial third-party information-security assessments for twenty years, annual certifications, incident reports, and five-year retention of specified records, including accounting records showing revenue, costs, and profit or loss. [A6]

Because Delaware's system combines communications, tablets, payment, and "intelligence services," the FOIA should seek non-security-sensitive portions of any assessment, facility notice, compliance certification, incident notification, contractual assurance, and remediation record DOC received. Detailed vulnerability reports may be exempt under 29 Del. C. § 10002(o)(17), but an agency should still review and produce segregable compliance, governance, and financial material. [A6] [A7]

## 7. Documented public nonfindings

- No exact DOC20001-GTL entry appeared in current or expired results returned by the State contract portal search on September 6, 2026.
- No clause-specific audit or monitoring report was located in DOC's public pages or exact-number web searches.
- No contract-specific audit was located in the Delaware Auditor of Accounts' searchable current or archived report listings; the public repository does contain an older, unrelated DOC overtime inspection.

- The 2023 study-group report cites DOC20001-GTL and a DOC-provided fee summary, demonstrating that DOC possessed at least some contract/rate information even though the full public package was not located.

**Inference boundary.** These nonfindings support a targeted FOIA. They do not prove that DOC failed to audit, that the vendor failed to report, or that no responsive record exists.

## 8. Audit program an expert reviewer should apply

1. Obtain the complete agreement and build an obligation matrix: clause, owner, frequency, evidence, remedy, and status.
2. Reconcile vendor monthly activity to customer charges, deposits, trust-account transfers, settlement reports, refunds, taxes, and general-ledger postings.
3. Reconcile device/infrastructure promises to inventory, acceptance, outages, maintenance, replacements, and service credits.
4. Test approved rates against actual charged rates by service, facility, and date, including rounding and partial-minute treatment.
5. Trace any commission, revenue share, facility-cost additive, credit, free service, minimum guarantee, donation, or in-kind consideration to contract authority and accounting.
6. Test a sample of complaints, reversals, failed calls/video visits, blocked numbers, and unused balances from intake through final resolution.
7. Review subcontractor/content-provider reporting and determine whether funds or data flow outside the prime contract's audit trail.
8. Map FCC rule changes and effective dates to contract amendments, notices, rate implementations, and consumer disclosures.
9. Review FTC-order notices, certifications, assessments, incident reports, and DOC remediation while separating genuinely security-sensitive content.
10. Document findings, questioned costs, root causes, management responses, responsible officials, due dates, remediation evidence, and follow-up status.

## Ready-to-send FOIA request to Delaware Department of Correction

**Before sending.** Complete the bracketed address, email, telephone, and Delaware-citizenship fields. Delaware FOIA uses a citizen-access formulation, so do not omit residency information if the agency requests it.

TO: DOC_FOIA_Request@delaware.gov

SUBJECT: FOIA request — DOC20001-GTL audits, accounting, monitoring, and compliance records

Dear FOIA Coordinator:

Under 29 Del. C. Chapter 100, I request records sufficient to determine whether funds received and expended under Contract No. DOC20001-GTL were recorded, audited, accounted for, reconciled, and tested for compliance with the agreement and pertinent law, including clause 20.10.

**Date range:** September 6, 2021 through September 6, 2026, plus earlier records still operative, incorporated, reconciled, audited, retained as opening balances, or relied upon during that period.

**Records requested:**

1. The complete executed Professional Services Agreement for Inmate Telephone System, Tablet, Payment, and Intelligence Services, Contract No. DOC20001-GTL, including the solicitation, winning proposal, award, amendments, renewals, extensions, schedules, exhibits, rate sheets, service levels, pricing approvals, and incorporated documents.
2. Every audit, examination, inspection, agreed-upon-procedures engagement, review, assessment, monitoring report, management letter, internal-control report, compliance report, reconciliation report, exception report, or similar document concerning the agreement or any service, fund, revenue, expenditure, rate, payment, deposit, refund, commission, credit, or in-kind consideration under it.
3. Audit plans, risk assessments, scopes, requests for information, workpapers, sampling plans, schedules, supporting documents, findings, questioned costs, draft/final reports, vendor and management responses, corrective-action plans, follow-up reviews, and closure determinations. Drafts are requested only to the extent they are public records and not privileged.
4. Records sufficient to identify each audit or review considered, planned, performed, declined, deferred, cancelled, or not performed; the responsible office/person; dates; scope; and stated reason. If DOC’s position is that no audit occurred, please produce records reflecting that decision or the absence/status tracking for clause 20.10 oversight.
5. All monthly, quarterly, annual, or ad hoc vendor reports concerning revenues, costs, expenditures, transaction volumes, billed minutes, rates, deposits, settlements, refunds, credits, chargebacks, taxes, ancillary fees, commissions/revenue share (including zero-dollar certifications), minimum guarantees, equipment, maintenance, outages, service levels, complaints, and disputes.
6. General-ledger extracts, accounts-payable and accounts-receivable records, invoices, vouchers, purchase orders, cash-receipt records, bank/settlement reconciliations, deposit processor statements, credits, and journal entries coded to the contract or to GTL, Global Tel*Link, ViaPath, Telmate, TouchPay, ConnectNetwork, or GettingOut.

7. Records supporting DOC's statements that the system was provided at no cost to DOC/taxpayers and that DOC receives no revenue from phone or tablet charges, including cost analyses, certifications, approvals, value/consideration analyses, and records of in-kind equipment, infrastructure, staffing, credits, or reimbursements.
8. Current and historical rate sheets plus records approving or implementing price, fee, tax, refund, free-minute, indigency, accessibility, or consumer-disclosure changes for calls, video visits, messages, photos/e-cards, entertainment, deposits, or other covered services.
9. Records created or received to implement or verify compliance with FCC incarcerated-people's communications rules, including the April 6, 2026 requirements: contract amendments, legal/compliance analyses, rate calculations, site-commission or facility-additive records, ancillary-charge reviews, certifications, annual reports, notices, and test results.
10. Records DOC received from or concerning GTL/ViaPath, Telmate, or TouchPay under the FTC's Feb. 23, 2024 final order, Docket C-4801 / File No. 2123012, including facility notices, security-assessment summaries or redacted assessments, annual certifications, incident notices, compliance reports, remediation plans, and contractual assurances.
11. Complaints, grievances, refund requests, consumer-protection inquiries, breach notices, security incidents, accessibility complaints, regulatory correspondence, and DOC/vendor responses concerning the agreement, produced in aggregate or with personal information redacted.
12. Applicable records-retention schedules and destruction logs for contract, accounting, audit, communications, payment, complaint, and vendor-monitoring records.

**Search and production instructions:**

- Search central administration and every program office, facility, fiscal unit, procurement unit, information-technology unit, education/programming unit, legal unit, and contract manager reasonably likely to hold responsive records.
- Include records in agency possession and records controlled by the agency but held by a contractor, vendor, cloud provider, archived system, or other custodian. Please use the process for noncustodial records in 29 Del. C. § 10003(j).
- Produce native electronic files when practicable, with spreadsheets in a machine-readable format and contracts as text-searchable PDFs. Preserve attachments and reasonably available metadata.
- If a record contains exempt material, redact only the exempt portion and produce the reasonably segregable remainder. Identify the legal basis for each withholding or redaction.

- If no responsive records exist for any numbered item, please say so item by item and identify the office(s) and record systems searched. If records existed but were destroyed, provide the applicable retention schedule and destruction date.
- Before incurring any charge, provide an itemized written estimate. Please contact me first if costs are expected to exceed $25 so that I may narrow or prioritize the request.
- Please provide the records electronically by email or secure download. This request does not seek personal information identifying any incarcerated person, child, family member, crime victim, or employee.

Please search the Office of the Commissioner, Legal Services, Bureau of Administrative Services, Controller/Central Business Office, Purchasing, Internal Affairs or inspection functions, IT, contract managers, all affected facilities, and any vendor or other custodian holding records controlled by DOC. This request welcomes redaction of security-sensitive technical details while seeking segregable governance, compliance, financial, and remediation information.

Requester:

Dave F. Hartman
Legal Advocacy Network
[Delaware street address]
[City, Delaware ZIP]
[Email]
[Telephone]
Delaware citizenship/residency: [complete]

Sincerely,

Dave F. Hartman
Legal Advocacy Network

## Optional parallel request to the Auditor of Accounts

A parallel, narrower request can ask the Delaware Auditor of Accounts for audit-planning, scoping, correspondence, workpapers, or reports that specifically mention DOC20001-GTL, GTL, Global Tel*Link, ViaPath, Telmate, TouchPay, ConnectNetwork, or GettingOut during the same period. Keep the request contract-specific; statewide financial and Single Audit work may not test this agreement.

## Method, source hierarchy, and limits

This report answers the attached research directive for DOC20001-GTL financial oversight. It prioritizes official Delaware records, federal statutes or regulations, primary vendor materials, and then credible reporting. Public webpages, the Delaware contracts portal, and audit-report repositories were reviewed through September 6, 2026.

Searches performed included:

- exact contract-number and clause-language searches;
- current and expired State contract grids and the awarded-vendor directory;
- DOC's public tablet, family-handbook, send-money, business, and FOIA pages;
- current and archived Delaware Auditor of Accounts report listings;
- Delaware statutes governing public records and Auditor duties; and
- primary FCC and FTC orders and current compliance guidance.

**Important limitation.** A public-web nonfinding is not proof that a record does not exist. It means the record was not located in the repositories and search paths described here. The FOIA drafts are designed to test existence, custody, retention, and any claimed exemption.

## Source notes and selected quotations

**[A1]** Department of Correction marks historic deployment of communication and programming tablets. Delaware Department of Correction. Nov. 21, 2024. Source link *Selected source language: "at its own expense and at no cost to the DOC"*

**[A2]** Family & Friends Handbook. Delaware Department of Correction. Oct. 2025. Source link *Selected source language: "administer the phone, video visit, and tablet message system"*

**[A3]** Final Report, Criminal Legal System Imposed Debt Study Group. Delaware study group. 2023. Source link *Selected source language: "DOC does not receive revenue"*

**[A4]** Search Audit Reports. Delaware Auditor of Accounts. accessed Sept. 6, 2026. Source link *Selected source language: "Search Audit Reports"*

**[A5]** Small Entity Compliance Guide: Incarcerated People's Communications Services. Federal Communications Commission. 2026. Source link *Selected source language: "became effective April 6, 2026"*

**[A6]** Decision and Order, In re Global Tel*Link Corporation. Federal Trade Commission. Feb. 23, 2024. Source link *Selected source language: "must obtain initial and biennial assessments"*

**[A7]** 29 Del. C. Chapter 100. Delaware Code Online. current through Sept. 6, 2026. Source link *Selected source language: "all documents shall be considered public records"*

**[A8]** 29 Del. C. § 2906. Delaware Code Online. current through Sept. 6, 2026. Source link *Selected source language: "audits of all the financial transactions"*

**[A9]** Contracts. State of Delaware. accessed Sept. 6, 2026. Source link *Selected source language: "Contracts"*

**[A10]** Business with DOC. Delaware Department of Correction. accessed Sept. 6, 2026. Source link *Selected source language: "central, online publication of all advertised and awarded State contracts"*

**[A11]** FTC finalizes order with Global Tel*Link. Federal Trade Commission. Feb. 23, 2024. Source link *Selected source language: "implement a comprehensive data security program"*

**[A12]** Delaware DOC GTL addenda (predecessor contract context). Prison Phone Justice. Oct. 12, 2018. Source link *Selected source language: "no pecuniary liability on the State"*

## Use note

*This report does not conclude that a contractual or legal violation occurred. That determination requires the complete agreement, the accounting population, audit evidence, applicable effective dates, and an opportunity for responsible parties to respond.*