

THE GEO GROUP, INC.

**POLICY FOR REPORTING COMPLAINTS REGARDING
ACCOUNTING OR AUDITING MATTERS**

ADOPTED ON FEBRUARY 5, 2004

EFFECTIVE APRIL 5, 2004

PURPOSE

To provide a confidential, anonymous, and accessible means for GEO Group employees to report complaints or concerns regarding questionable accounting, accounting controls or auditing matters to the Audit Committee of the Board of Directors of the GEO Group.

POLICY

The GEO Group is committed to facilitating the reporting and investigation of all complaints or concerns regarding questionable accounting, accounting controls or auditing matters on a confidential and anonymous basis. Any complaint or concern regarding questionable accounting or auditing matters submitted by an employee of GEO Group in accordance with the procedures described below will be handled on a confidential and anonymous basis, unless the complainant waives anonymity.

PROCEDURE

Any employee of the GEO Group having knowledge or information of questionable accounting, accounting controls, or auditing matters should report such information to the Office of Professional Responsibility. Examples of such concerns include, but are not limited to, the manipulation of financial results by management or employees, intentional circumvention of internal controls, intentionally misleading the auditors, fraud or theft. Referenced information may be sent directly to The GEO Group, Inc., One Park Place Suite 700, 621 Northwest 53rd St. Box S/O, Boca Raton, Fl. 33487, Attn: Office of Professional Responsibility. This information and reporting address will be placed on the GEO Group website, included in the employee handbooks, and posted in prominent locations within the facilities, regional offices, and corporate headquarters. While submissions may be made anonymously, the complainant is not required to provide information in an anonymous manner. The complainant is encouraged to provide a complete and detailed account including as much information related to the allegations as is known. This will assist in the timely assessment and appropriate resolution of the matter. The Office of Professional Responsibility will maintain a secure, dedicated database as a confidential mechanism for recording the receipt, retention and final resolution of complaints regarding accounting or auditing matters. This database will be further utilized as a repository to review, assess, track and determine the ultimate resolution of reported matters. Periodic review will be made to assess the effectiveness of the reporting mechanism, policies and internal controls.

All submitted complaints or concerns regarding questionable accounting, accounting controls or auditing matters will be reviewed by the Vice President, Office of Professional Responsibility, who will inform the General Counsel of the nature and substance of such submissions. Any such submission requiring immediate attention will be reported in a direct and timely manner to the Audit Committee. All other submissions will be summarized and reported to the Audit Committee members for their review on a weekly basis. Any complaint regarding the Office of Professional Responsibility or the General Counsel will go directly to the Audit Committee for further review and determination.

The General Counsel, and the Vice President, Office of Professional Responsibility will determine the need for an investigation with respect to any submitted complaint or concern regarding questionable accounting, accounting controls or auditing matters. If it is determined that an investigation is warranted an investigative recommendation and plan will be contained in the weekly summary to the Audit Committee. If it is determined that an investigation is not warranted the Audit Committee will be so informed in the weekly summary. The Audit Committee, at its discretion, may amend the investigative determination and recommend alternative investigative procedures as it deems appropriate. The results of all investigations will be reported to the Audit Committee on a quarterly basis, or as otherwise required, in order to ensure that such complaints or concerns have been thoroughly addressed and that the resulting investigative findings are complete and appropriately documented. Any and all materials obtained during the investigative effort will be maintained in a secure and confidential manner and will be made available to Audit Committee members for their review upon request.