

	<p align="center">CORPORATE POLICY & PROCEDURE MANUAL</p> <p>CHAPTER: Oversight</p> <p>TITLE: Reporting Complaints Regarding Accounting or Auditing Policy</p>	<p><u>NUMBER:</u> 5.3.2 (previously 7.1.5)</p> <p><u>SUPERSEDES:</u> 07/15/10</p> <p><u>EFFECTIVE:</u> 4/1/13</p>
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POLICY

The GEO Group, Inc. (GEO) 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 in accordance with the procedures described below will be handled on a confidential and anonymous basis, unless the complainant waives anonymity.

GUIDELINES

- A. Any employee of GEO having knowledge or information of questionable accounting, accounting controls, or auditing matters should report such information to the Office of Professional Responsibility (OPR).
- B. 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.
- C. 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
- D. Complaints can also be made directly to the Hotline, which is an independent, professional service that may be contacted 24 hours per day, 7 days a week on the Internet at www.ethicspoint.com or at the toll free phone number (866) 568-5425.
- E. This information and reporting address will be placed on the GEO website, included in the employee handbooks, and posted in prominent locations within the facilities, regional offices, and corporate headquarters.



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- F. Submissions may be made anonymously; however, the complainant is not required to provide information anonymously.
- G. The complainant is encouraged to provide a complete and detailed account including as much information related to the allegations as is known.
- H. OPR 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.
- I. This database will be further utilized as a repository to review, assess, track and determine the ultimate resolution of reported matters.
- J. Periodic review will be made to assess the effectiveness of the reporting mechanism, policies and internal controls.
- K. All submitted complaints or concerns regarding questionable accounting, accounting controls or auditing matters will be reviewed by the Vice President of OPR, who will inform the General Counsel of the nature and substance of such submissions.
- L. Any such submission requiring immediate attention will be reported in a direct and timely manner to the Audit Committee.
- M. All other submissions will be summarized and reported to the Audit Committee members for their review on a weekly basis.
- N. Any complaint regarding the OPR or the General Counsel will go directly to the Audit Committee for further review and determination.
- O. The General Counsel and the Vice President of OPR 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.
- P. The Audit Committee, at its discretion, may amend the investigative determination and recommend alternative investigative procedures as it deems appropriate.
- Q. 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

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thoroughly addressed and that the resulting investigative findings are complete and appropriately documented.

R. 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.

S. Staff wishing to follow up to ensure receipt of their concern may contact OPR

APPROVED:  _____
Corporate Officer

EFFECTIVE: _____
4/1/13

POLICY OWNER: Louis Carrillo, Vice President, Corporate Counsel