

## **CORECIVIC, INC.**

### **Auditor Independence Policy**

(Adopted by the Audit Committee November 4, 2025)

#### **Purpose**

The Audit Committee has adopted this Policy to help ensure that the independent auditor of CoreCivic, Inc. (together with its subsidiaries and affiliates, the "Company") maintains its independence from the Company, in fact and appearance. This Policy supplements the Audit Committee's oversight responsibilities with respect to the independent auditor, as provided in the Audit Committee Charter, by establishing policies and procedures with respect to audit and non-audit services, audit partner rotation and compensation, and the hiring of auditor personnel.

#### **Delegation to Subcommittee**

As provided in the Audit Committee Charter, the Audit Committee may form and delegate authority to a subcommittee consisting of one or more members (the "Subcommittee") to make the approval decisions required by this Policy, other than those specifically requiring approval by the full Audit Committee. Any decision of the Subcommittee must be reported to the full Audit Committee at its next scheduled meeting.

#### **Enforcement of Policy**

The General Counsel will disseminate notice of this Policy to appropriate persons within the Company. The General Counsel also will monitor compliance with this Policy and report to the Audit Committee as issues arise.

Any breach of this Policy shall be reported promptly to the Chairman of the Audit Committee and, if the reporting person is other than the General Counsel, to the General Counsel. If a breach involves ongoing performance of a prohibited service, the auditor must terminate performance of such service immediately. If a breach involves ongoing performance of a service that is permitted but has not been pre-approved in accordance with this Policy, the auditor must suspend performance of such service until such time as the Audit Committee or Subcommittee approves the service.

## **Audit and Non-Audit Services**

### **Prohibited Non-Audit Services**

The independent auditor may not provide any of the following services:

1. Non-audit services prohibited by Section 201 of the Sarbanes-Oxley Act of 2002 (Section 10A(g) of the Securities Exchange Act of 1934), the rules or regulations of the Securities and Exchange Commission ("SEC") (Rule 2-01(c)(4) of Regulation S-X) or the Public Company Accounting Oversight Board ("PCAOB"), and any other service that the Audit Committee believes would impair the auditor's independence. Services that currently are impermissible include: (a) bookkeeping or other services related to the accounting records or financial statements of the audit client; (b) financial information systems design and implementation; (c) appraisal or valuation services, fairness opinions, or contribution-in-kind reports; (d) actuarial services; (e) internal audit outsourcing services; (f) management functions or human resources; (g) broker or dealer, investment adviser, or investment banking services; and (h) legal services and expert services unrelated to the audit. If it is reasonable to conclude that the results of a service described in items (a)-(e) above will not be subject to audit procedures during an audit of the Company's financial statements, or another exception is available that makes any of the foregoing services permissible under applicable SEC or PCAOB rules, the independent auditor may perform the service if (y) the Audit Committee, in consultation with the General Counsel or outside counsel of its choosing, makes an affirmative determination that the exception applies, and (z) the service is pre-approved by the full Audit Committee.
2. Tax services in connection with any transaction initially recommended by the auditor, the sole purpose of which may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code and related regulations.
3. Representation of the Company in an advocacy role before a tax court; district court, or federal court of claims.
4. Tax or financial counseling services to any executive officer or director of the Company in his or her individual capacity.

### **Pre-Approval of Audit and Permitted Non-Audit Services**

The Company's independent auditor may provide audit services and non-audit services that are not prohibited under this Policy if pre-approved by the Audit Committee or Subcommittee in accordance with the policies and procedures outlined below. These procedures are designed to assist the Company in complying with Section 202 of the Sarbanes-Oxley Act and Rule 2-01(c) (7) of Regulation S-X, which require in order to preserve the auditor's independence that the Audit

Committee pre-approve all audit and non-audit services provided by the Company's independent auditor.

Considerations for Non-Audit Services. In making pre-approval decisions with respect to non-audit services, the Audit Committee or the Subcommittee, as applicable, will take into account the facts and circumstances that it deems relevant with respect to the service being considered, including, without limitation, the following:

1. The SEC's basic principles of independence, as stated in the Preliminary Note to Rule 201 of Regulation S-X, which provide, among other things, that: (a) an auditor cannot function in the role of management; (b) an auditor cannot audit its own work and (c) an auditor cannot serve in an advocacy role for its client.
2. The overall relationship of fees paid to the independent auditor for non-audit services versus those paid for audit services.
3. The degree to which a non-audit service could, individually or in combination with other non-audit services provided by the auditor, impair the independence of the auditor, in fact or in appearance.
4. Whether the provision of the service by the auditor as opposed to another service provider likely will result in efficiencies, higher quality -services, or other benefits to the Company.
5. The Company's disclosure obligations with respect to audit and non-audit services, which require the Company to disclose annually, among other things, the aggregate fees billed by the independent auditor for each of the last two fiscal years by Service Category (as defined below).

## **Approval Procedures**

*General.* Engagement of the independent auditor for any service must be made through the Vice President, Finance or such other person as the Company's Chief Financial Officer, in consultation with the Audit Committee, designates (the "Finance Officer").

Material changes to the scope or terms of a pre-approved service will require pre-approval of the Audit Committee or Subcommittee in accordance with this Policy. However, services that are within the scope of an engagement pre-approved by the Audit Committee or Subcommittee will be deemed to have been pre-approved for purposes of this Policy.

*Annual Audit Engagement.* The annual audit services engagement terms and fees will be subject to the pre-approval of the full Audit Committee on an annual basis and will include review and approval of the proposed engagement letter and such other information as the Audit Committee may request.

*Non-Audit Services.* If the Audit Committee has not delegated pre-approval authority to the Subcommittee, the Finance Officer will collect and present all requests for services during any fiscal quarter to the Audit Committee at its next quarterly meeting. If the Audit Committee has delegated pre-approval authority to the Subcommittee, the Finance Officer will present such requests from time-to-time to the Subcommittee.

Requests for approval to the Audit Committee or the Subcommittee must be in writing and include the following information: (i) whether the service is an "audit" service, an "audit-related" service, a "tax" service, or an "other" service for disclosure purposes (each, a "Service Category"); (ii) a description of the service; (iii) the estimated length of the project or period covered by the request; (iv) the engagement fee or range of fees for the request; and (v) any other information requested by the Audit Committee or Subcommittee.

*Expiration of Approval.* Unless otherwise provided when approved, pre-approval of a service will expire unless the service is commenced within two (2) calendar quarters of the date of approval and completed within eighteen (18) months of the date of approval.

*De Minimis Services.* The Audit Committee or the Subcommittee may approve a permitted non-audit service commenced prior to obtaining pre-approval as a *de minimis* service if the requirements of Rule 2-01(c)(7)(i)(C) of Regulation S-X are met, which are that: (i) the aggregate amount paid for all such *de minimis* services for the applicable fiscal year do not exceed five percent (5%) of the total revenues paid to the auditor during that fiscal year; (ii) the service was not recognized as a non-audit service at the time of the engagement; and (iii) the service was promptly brought to the attention of the Audit Committee or Subcommittee and approval occurs prior to the completion of the audit for the applicable fiscal year.

Reports to Audit Committee. The Finance Officer must report to the Audit Committee at each of the Committee's quarterly meetings. The report must include a summary of the projects preapproved by the Audit Committee and Subcommittee, detailing the pre-approval dates, the amounts pre-approved, the amounts billed to-date for such projects, and the remaining amounts authorized for such services, the percentage of revenues billed, if any, for *de minimis* services, and any other information requested by the Audit Committee.

### **Audit Partner Rotation and Compensation**

The Audit Committee will evaluate at least annually the auditor's compliance with:

1. Section 206 of the Sarbanes-Oxley Act and Rule 2-01(c)(6) of Regulation S-X, which require in order to preserve the auditor's independence that the "lead" and "concurring" audit partners rotate off the engagement every five (5) years and observe five (5) year "time out" periods and that other audit partners rotate every seven (7) years and observe two (2) year "time out" periods.

2. Rule 2-01(c)(8) of Regulation S-X, which requires in order to preserve the auditor's independence that no audit partner earn or receive compensation based on such partner's procuring engagements with the Company for products or services other than audit, review, or attest services.

The Audit Committee will require that the auditor rotate such partners as necessary to ensure compliance with the Rule and will consider the auditor's compensation practices in determining whether to renew or continue the annual audit engagement.

### **Hiring of Auditor Personnel**

The Company will not hire any former employee of the auditor except in compliance with Section 206 of the Sarbanes-Oxley Act and Rule 2-01 (c)(2)(iii) of Regulation S-X, which require in order to preserve the auditor's independence, among other things, that no former partner, principal, shareholder, or professional employee of the auditor be in an accounting oversight role at the Company unless such person was not a member of the auditor's audit engagement team for the Company during the year prior to commencement of audit procedures for the current fiscal year.

### **Definitions**

The following definitions apply for purposes of this Policy:

"Audit" means an examination of the financial statements of the Company by its independent auditor in accordance with the rules of the PCAOB or the SEC (or, for the period preceding the adoption of rules by the PCAOB, in accordance with then-applicable generally accepted auditing and related standards for such purposes), for the purpose of expressing an opinion on such financial statements.

"Audit-related services" means assurance and related services (e.g., due diligence services) that traditionally are performed by an independent auditor for its audit client. "Audit-related services" may include, among other services: employee benefit plan audits, due diligence related to mergers and acquisitions, accounting consultations and audits in connection with acquisitions, internal control reviews, attest services that are not required by statute or regulation, and consultation concerning financial accounting and reporting standards.

"Audit services" means services for the purpose of performing an audit or review of the Company's financial statements, including those services performed by the independent auditor to fulfill its responsibilities under generally accepted auditing standards.

"Audit services" may also include issuing comfort letters, statutory audits, attest services, consents, and assistance with and review of documents filed with the SEC.

"Non-audit services" means services other than audit services.

"Tax services" means services (other than those tax-related services included in "audit services") related to tax compliance, tax planning, and tax advice.

These terms, and others that are used but not defined in this Policy, should be interpreted in accordance with the usage of such terms in Sections 201—203, 206 of the Sarbanes-Oxley Act, Rule 2-01 (c) of Regulation S-X, applicable SEC disclosure forms (e.g., Form 10-K), and subsequent PCAOB rules, if any.

### **Annual Review of Policy**

At least annually, the Audit Committee shall review and reassess the adequacy of this Policy and make such changes to it as are in its opinion necessary or advisable.