

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Date of Report (Date of Earliest Event Reported): May 28, 2002

WACKENHUT CORRECTIONS CORPORATION

(Exact Name of Registrant as Specified in its Charter)

Florida

1-14260

65-0043078

(State or Other Jurisdiction of
Incorporation)

(Commission File Number)

(IRS Employer
Identification No.)

4200 Wackenhut Drive #100, Palm Beach Gardens, FL

33410-4243

(Address of Principal Executive Offices)

(Zip Code)

(Registrant's Telephone Number, Including Area Code) (561) 622-5656

Not Applicable

(Former Name or Former Address, if Changed since Last Report)

Items 4. *Change in Registrant's Certifying Accountant.*

On May 29, 2002, Wackenhut Corrections Corporation (the "Company") announced that its Board of Directors, upon recommendation of the Audit Committee of the Board of Directors, has selected Ernst & Young LLP ("Ernst & Young") to serve as the Company's independent public accountants for fiscal 2002. Ernst & Young replaces Arthur Andersen LLP ("Arthur Andersen") in this role, effective May 28, 2002.

Arthur Andersen's reports on the Company's consolidated financial statements for each of the fiscal years ended December 30, 2001 and December 31, 2000 did not contain an adverse opinion or disclaimer of opinion, nor were the reports qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 30, 2001 and December 31, 2000 and the interim period between December 30, 2001 and the filing date of this Current Report on Form 8-K, there were no disagreements between the Company and Arthur Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Arthur Andersen's satisfaction, would have caused Arthur Andersen to make reference to the subject matter of the disagreement in connection with its report on the Company's consolidated financial statements for such year, and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Arthur Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Arthur Andersen's letter, dated May 28, 2002, stating its agreement with such statements.

During the fiscal years ended December 30, 2001 and December 31, 2000 and through the filing date of this Current Report on Form 8-K, the Company did not consult Ernst & Young regarding any of the matters or reportable events set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7. Financial Statements And Exhibits

(c) Exhibits.

Exhibit No.	Description
16	Letter from Arthur Andersen LLP dated May 28, 2002
99	Press Release dated May 29, 2002

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

WACKENHUT CORRECTIONS CORPORATION

May 29, 2002

Date

By: /s/ John G. O'Rourke

John G. O'Rourke
Senior Vice President – Finance, Chief Financial Officer and
Treasurer (Principal Financial Officer and duly authorized signatory)

EXHIBIT INDEX

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99	Press Release dated May 29, 2002

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

May 28, 2002

Dear Sir/Madam:

We have read the second and third paragraphs of Item 4 included in the Form 8-K dated May 28, 2002 of Wackenhut Corrections Corporation to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP

Arthur Andersen LLP

WCC

NEWS RELEASE

4200 Wackenhut Drive, Palm Beach Gardens, FL 33410

FOR IMMEDIATE RELEASE

WACKENHUT CORRECTIONS APPOINTS ERNST & YOUNG
AS INDEPENDENT PUBLIC ACCOUNTANTS

PALM BEACH GARDENS, FLA. -- MAY 29, 2002 -- WACKENHUT CORRECTIONS CORPORATION (NYSE: WHC) ("WCC") today announced that it has engaged Ernst & Young LLP to serve as WCC's independent certified public accountants for fiscal 2002, replacing Arthur Andersen LLP effective May 28, 2002. Ernst & Young was recommended by WCC's Audit Committee and the firm's appointment was approved by WCC's Board of Directors.

During WCC's two most recent fiscal years and the interim period from December 30, 2001 to the present, there were no disagreements with Arthur Andersen on matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. The reports issued by Arthur Andersen on WCC's financial statements during this period did not contain any adverse opinion or a disclaimer of opinion, or any qualification or modification as to uncertainty, audit scope, or accounting principles.

George C. Zoley, WCC's Chairman and Chief Executive Officer said, "Ernst & Young has a strong reputation and offers WCC a worldwide solution to our global accounting needs. We look forward to working with the firm in its new role as WCC's independent accountants." WCC does not anticipate a delay from normal financial reporting as a result of the transition to a new accounting firm. WCC is scheduled to release 2002 second quarter financial results on August 1, 2002.

WCC, a world leader in the privatized corrections industry, has contracts/awards to manage 61 correctional/detention facilities in North America, Europe, Australia, South Africa and New Zealand with a total of approximately 43,000 beds. WCC also provides prisoner transportation services, electronic monitoring for home detainees, correctional health care and mental health services. WCC offers government agencies a turnkey approach to the development of new correctional and mental health institutions that includes design, construction, financing and operations.

THIS PRESS RELEASE CONTAINS FORWARD-LOOKING STATEMENTS REGARDING FUTURE EVENTS AND FUTURE PERFORMANCE OF WCC THAT INVOLVE RISKS AND UNCERTAINTIES THAT COULD MATERIALLY AFFECT ACTUAL RESULTS, INCLUDING STATEMENTS REGARDING WCC ANTICIPATED TRANSITION AND TIMELY FINANCIAL REPORTING CAPABILITIES WITH A NEW INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS. INVESTORS SHOULD REFER TO DOCUMENTS THAT WCC FILES FROM TIME TO TIME WITH THE SECURITIES AND EXCHANGE COMMISSION FOR A DESCRIPTION OF CERTAIN FACTORS THAT COULD CAUSE ACTUAL RESULTS TO VARY FROM CURRENT EXPECTATIONS AND FORWARD-LOOKING STATEMENTS CONTAINED IN THIS PRESS RELEASE. SUCH FACTORS INCLUDE, BUT ARE NOT LIMITED TO WCC'S ABILITY TO MAINTAIN NORMAL FINANCIAL REPORTING, WHILE TRANSITIONING TO A NEW ACCOUNTING FIRM AND OTHER FACTORS CONTAINED IN WCC'S SECURITIES AND EXCHANGE COMMISSION FILINGS, INCLUDING THE FORMS 10-K, 10-Q AND 8-K REPORTS.

Contact: Margaret Pearson - (561) 691-6406 or MPEARSON@WACKENHUT.COM