Whistleblowing and Incident Management Benchmark Report

2025

Table of Contents

NAVEX | NorthStar

The Northstar Series is NAVEX's curated collection of proprietary data and unparalleled analytical insights. Within this series we explore groundbreaking analysis intersected with bespoke data, shaping strategic decision-making across the risk and compliance landscape.

Introduction

An efficient and trusted mechanism by which employees and others can anonymously or confidentially make inquires and allegations of suspected or actual misconduct without fear of retaliation is the hallmark of a well-designed compliance program.

Ongoing analysis and benchmarking of global reporting data helps organizations answer crucial questions about their internal reporting programs, including:

- How does our report volume compare to our global peers?
- Are employees and third parties adequately aware of our reporting channels?
- Do our employees know what constitutes misconduct?
- Are our investigations thorough and effective?
- Is our anti-retaliation policy well understood?
- Do we need to update our policies?

NAVEX also offers custom benchmarking reports of this data through GRC Insights™

The GRC Insights reports provide a closer cut of our data by industry, company size and more. Visit our website or reach out to an account executive to learn more about this service.

Tracking internal data to help answer these questions and others is critical, yet comparing that data to the world's largest database of internal reporting activity is invaluable.

To help, NAVEX anonymizes the data collected through our reporting and incident management systems every year and creates this report to share with all organizations – not just our customers. Because we have the world's largest and most comprehensive database of reports and outcomes, risk and compliance professionals trust our benchmarks to help guide decision making and better understand how their programs stack up. This 2025 report represents data collected from reports received in calendar year 2024, and includes a number of new metrics.

For each benchmark included in this report, you will find:

- A description of the benchmark
- Instructions to calculate the benchmark
- The 2024 combined data for all industries in the NAVEX database, with prior-year comparisons for legacy metrics
- Key findings and recommendations

This annual report is an important resource for organizations committed to benchmarking and improving their program effectiveness.

How we calculate our benchmark metrics
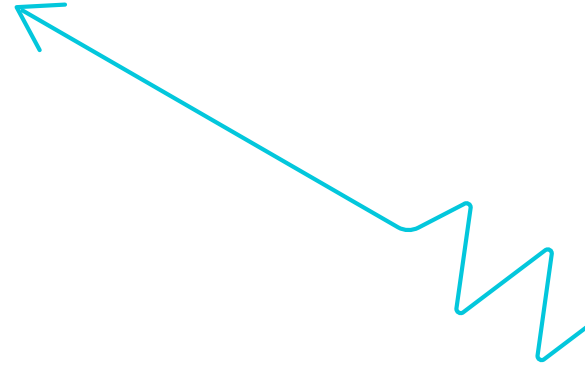
For statistical accuracy, our analysis includes only those organizations that received 10 or more reports in all of 2024. The resulting database includes **4,077** organizations that together received a total of **2.15** million individual reports.

To remove the impact of outliers that might skew the overall reporting data, we calculate each benchmark metric for each organization, then identify the median (midpoint) across the total population. The resulting value – identified in charts throughout this report as the **median reporting value or MRV** – allows us to create a clearer picture of what is happening in our customers' organizations, as well as to provide organizations with benchmarking data that is not skewed by organization size.

In some cases, we provide the **mean** value as additional information. We also have some data presented using **frequencies** (percentages of total). Keep in mind, frequencies have been rounded, and may not add up to exactly 100%. All data presented is clearly marked with the calculation methodology. A more detailed discussion of the calculation methodology, distributions, assumptions and implications of each is presented in the appendix to this report.

There are no "right" outcomes in benchmarking reporting data. By definition, a median or midpoint means that half the organizations are higher and half are lower than the MRV. Where appropriate in this report, we provide what we consider to be an acceptable range of results to provide context for your own data.

Falling within the range generally indicates an organization is on par with medians for the organizations within our database. Falling outside the normal range, in either direction, is a good prompt to take a closer look at whether there is an issue that needs more attention from the organization.

New to this year's report:

- Benchmarking metrics based on 143,935 conflict-of-interest disclosures
- Metrics by organization ownership – public, private, government and education

SNAPSHOT OF OUR DATABASE

4,077

Number of Organizations

2.15 Million

Number of Reports

69 Million

Number of Employees

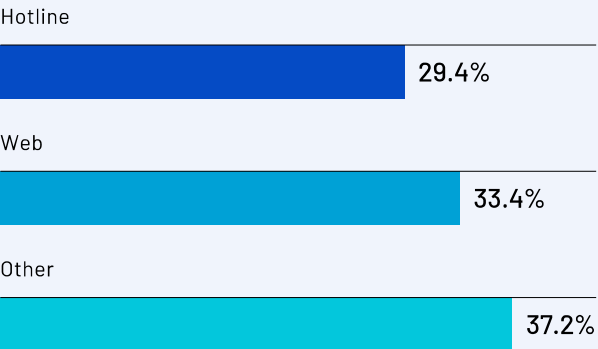### Top Industries:

01   Retail Trade

02   Health Care and Social Assistance

03   Finance and Insurance

04   Transportation and Warehousing

05   Professional, Scientific, and Technical Services

06   Transportation Equipment Manufacturing

07   Food Services and Drinking Places

08   Administrative and Support Services

09   Educational Services

10   Information

11   Chemical Manufacturing

12   Accommodation

ALLEGATIONS VS. INQUIRIES (FREQUENCY)

Allegations
92%
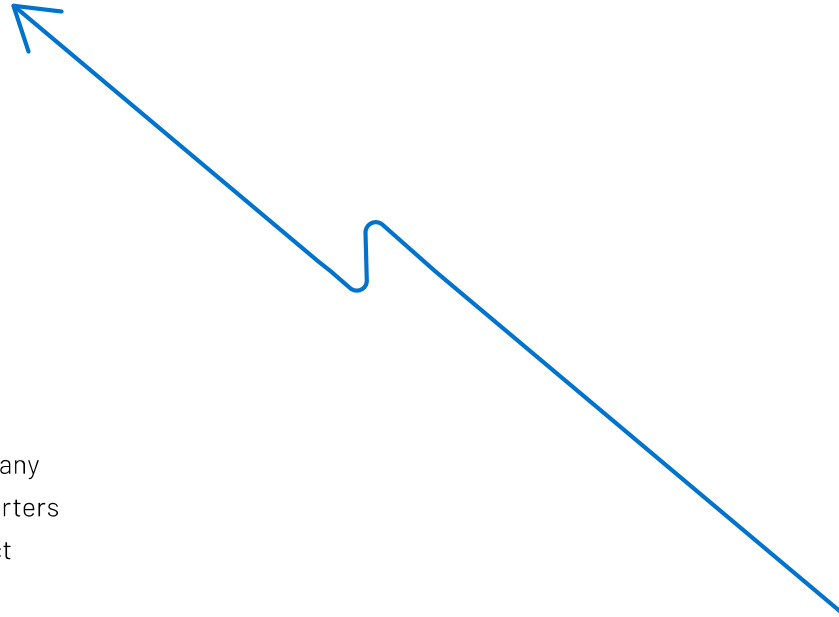
Inquiries
8%

INTAKE METHODS (MEDIAN)

Hotline
29.4%

Web
33.4%

Other
37.2%

REPORTS BY REPORT LOCATION (FREQUENCY)

South America
4.2%

Africa
1.0%

Asia Pacific
5.6%

Australia
0.8%

North America
80.9%

Europe
6.2%

Middle East
1.3%

Executive Summary

The success of an ethical and compliant organization hinges on one aspect more than any other – trust. When employees and other reporters trust that they can speak up about misconduct without fear of retaliation, organizations and their cultures become stronger. Organizational understanding of risk improves. Customer loyalty increases. Regulatory compliance is critical, but a culture in which reporters feel they can "speak up" is immutable.

Readers of this report may find themselves casting their minds toward strategies to navigate geopolitical changes occurring internationally in 2025. The data contained in this text is a critical tool to do so – a foundation in the effort to understand and prepare for the ethics and compliance landscapes to come.

Our 2025 Whistleblowing and Incident Management Benchmark Report includes the largest-ever dataset of NAVEX customers that received 10 or more internal reports. This group of over 4,000 organizations representing nearly 70-million employees logged 2.15 million reports in 2024. These reports represent a treasure trove of data points to inform the insights internal reporting program managers use to understand the successes, opportunities, cultural health and risks within their organizations. We are pleased to report that 87% of NAVEX customers included in last year's report are present for this year's analysis, strengthening the understanding of year-over-year trends.

Our database – the world's largest by far – and our rigorous analysis process, give readers confidence in these benchmarking metrics. Throughout this text, we supply guidance to ensure all organizations – not just our customers – can view and understand the data and rationale of our methodologies, and accurately assess and analyze the metrics of their own programs.

In some respects, for many organizations, it appeared 2024 represented the continuation of a "new normal." Year-over-year consistency in median *Reports per 100 Employees* showed a continuation of record levels of activity for internal reporting systems. For a median organization, reporters are still utilizing internal reporting at a record level – the same level comparing 2023 and 2024 – at 1.57 *Reports per 100 Employees*.

As seen in other elements of this report, we also found several relatively consistent metrics from 2023 to 2024 following the major disruptions related to the COVID-19 pandemic, signaling that some workplace dynamics are likely settling into a more steady pattern.

Yet we observed some milestone shifts as well. Median *Substantiation Rate* reached an all-time high of 46%, meaning reports and investigations are more reliably revealing misconduct. And for the first time, the frequency of reports made via Web overtook those made via Hotline. The way reporters are speaking out about misconduct is shifting – and programs need to be ready.

New this year, and in response to customer requests from prior years, we analyzed internal reporting data for different structures of company ownership – publicly traded companies, private organizations, government entities and education organizations – to show how reporting metrics differ within these groups. We are excited to offer these new metrics and work to increase their value and sophistication over time.

Also new this year, we are pleased to report on the expansion of our benchmarks to reflect other solutions on the NAVEX One platform. For this report, we analyzed nearly 144,000 conflict-of-interest (COI) disclosures made through NAVEX One Disclosure Manager. This service is increasingly replacing COI disclosures made through internal reporting systems, and while we will continue to share that data, this new analysis provides a deeper understanding of the dynamics within the realm of COIs and other disclosures.

While Compliance teams are likely to be navigating shifts in 2025 and beyond, these observations and others included in this report provide an anchor for practitioners to better understand the effectiveness of their programs and make informed decisions moving forward. In reviewing our 2024 data, we found the following themes for consideration.

Record report volume remains at the highest level for second year

Median *Reports per 100 Employees* were identical comparing 2023 and 2024, at 1.57. This continued the record level seen in 2023. In addition, the middle 50% of median *Reports per 100 Employees* and overall ranges in our analysis of this metric narrowed toward the median comparing 2023 and 2024. This may be a signal of greater alignment toward the global median – a movement toward more consistent program reporting levels.
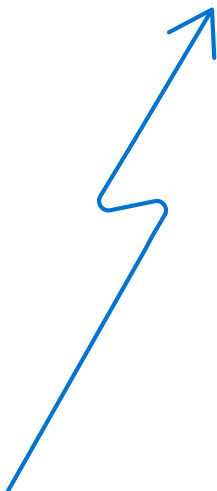
By frequency, Web reports overtake Hotline for first time, and 'Other' channel rises

We calculate report intake methods using both frequency and median and note that these yield significantly different results overall. In terms of the frequency of reports made globally, Web reporting (33.4%) edged out Hotline reporting (29.4%) for the first time in the history of this analysis. Our median analysis of this data has long suggested a "typical" organization receives most reports via Web, yet the endurance of Hotline reporting has shown how critical this channel is.

In addition, the frequency of reports made through "Other" channels – typically in person, but including mail and other channels outside of Web and Hotline – grew year-over-year (34% to 37.2%) though remained a smaller frequency than 2021 and 2020.

These trends are significant in several ways. First, Hotline remains an important channel, at a median 26% of intake for reports globally. Second, the median *Substantiation Rate* for Web and Other reporting is considerably greater than for Hotline – 33% for Hotline, 40% for Web and 61% for Other. In the case of Web intake, we believe reporters have a greater opportunity to consider the substance of their report, while in-person reporting may also occur most often when the report is thoroughly developed or the access to a local report channel is easy.

Additionally, as we've seen in prior years, Web reporting in 2024 was much more likely to be anonymous (71%, compared to 50% for Hotline and 2% for Other) although these reports are more likely to be substantiated than named reports. Program managers should be tracking all intake channels to get a clear picture of activity in their programs.
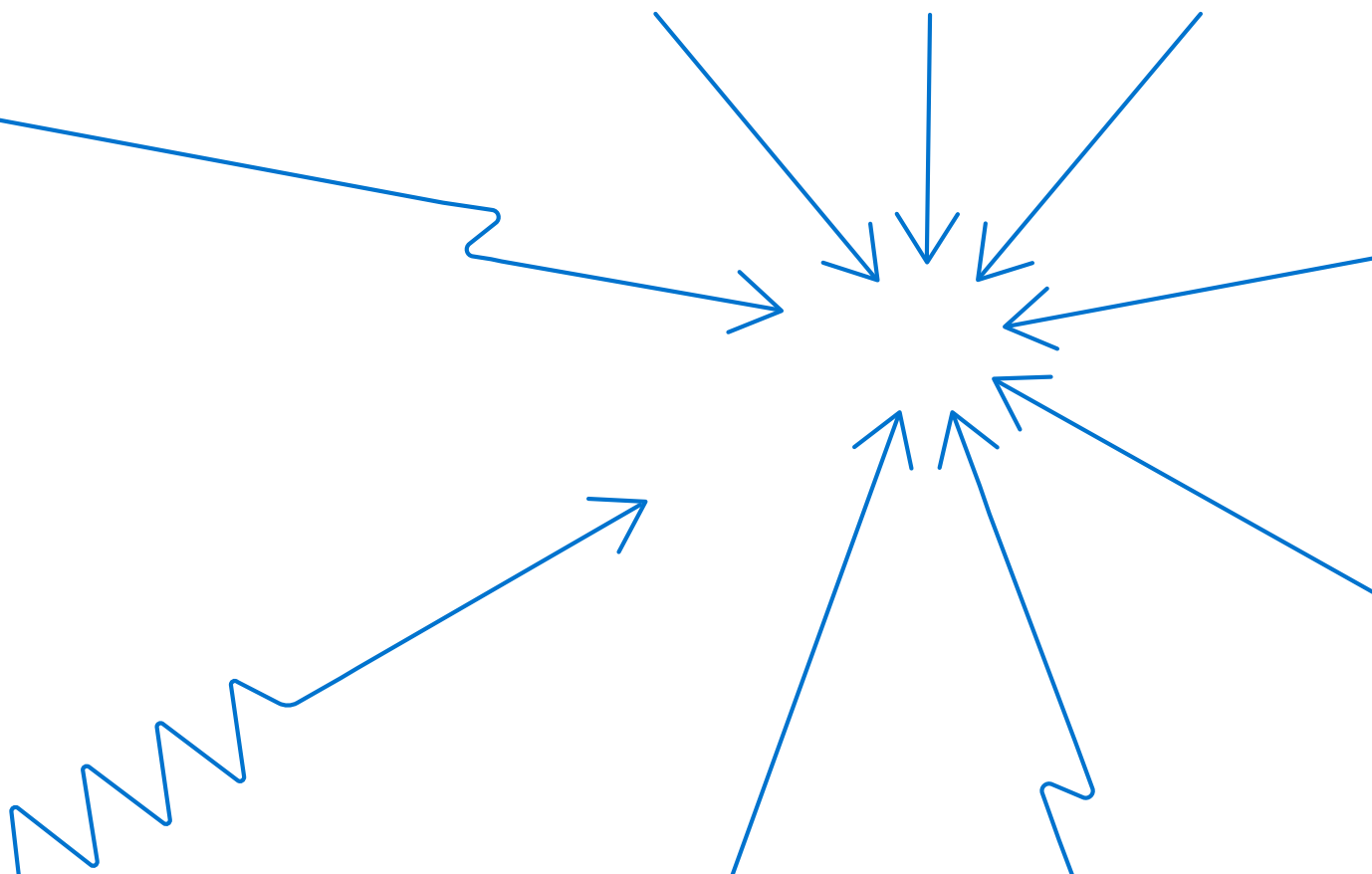
Risk Types show subtle changes

Workplace Civility again represented the greatest share of *Risk Type* for reports in 2024. However, the median declined slightly, from 18.2% in 2023 to 17.7% in 2024. The median of this *Risk Type* has grown from 15.8% in 2021.

Product Quality and Safety has dropped from a four-year high median of 1.93% in 2023 to 1.75% in 2024. We note this coincides with press coverage of challenges in the aviation industry and others in 2024, so it is notable to see this drop.

The median of *Imminent Threat to a Person, Animals or Property* increased from 1.29% in 2023 to 1.53% in 2024. Further, this *Risk Type* was substantiated at 90%, indicating a need to take these reports very seriously.

Retaliation reports continue to show lowest reporting and substantiation rates

Retaliation reporting and substantiation rates show no improvement over the many years of our reporting. This should be a warning for organizations. Actual or perceived misconduct in this *Risk Type* carries an outsize impact on the trust employees and others have in the system. The median rate of reporting under the *Retaliation Risk Type* increased comparing 2023 (2.84%) and 2024 (3.08%). And, this category has grown in median reporting volume since 2021 which was 2.43%.

Retaliation also continues to show a low frequency of *Substantiation Rate*. In 2024, the *Substantiation Rate* was 18% compared to 16% in 2023. While up slightly, this was, by far, the lowest Substantiation Rate by frequency for any *Risk Type* in our analysis and is cause for ongoing concern.
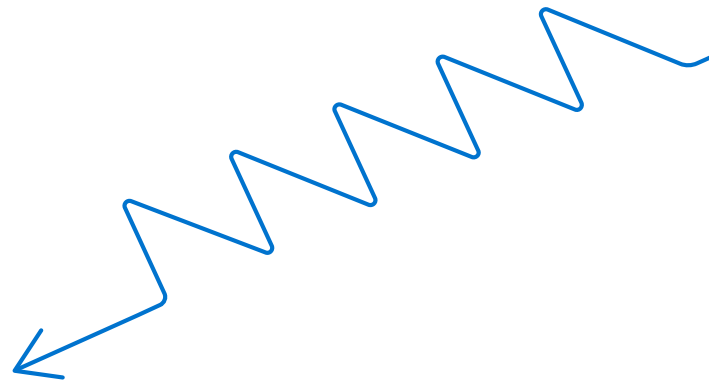
In addition, our data also showed median *Case Closure Time* increased for *Retaliation* cases, from 28 days in 2023 to 32 days in 2024. This was a return to median *Case Closure Time* for this *Risk Type* in 2022.

Monitoring this metric is crucial for program managers. Reporters want, and need, to know that organizations take this kind of misconduct seriously, and readers of this report will want to consider how trends around Retaliation are playing out in their own cultural landscapes. With *Case Closure Time* of this metric increasing year-over-year for these cases, organizations should ensure they are devoting adequate resources to addressing these cases and demonstrating to potential reporters that they are taken seriously.

Substantiation Rate hits greatest-ever median level

At a median 46%, overall *Substantiation Rate* reached an all-time high in 2024, up from a previous record of 45% in 2023. It appears within reach that a median organization may see 50% substantiation for reports soon – a milestone

that would speak multitudes for the success compliance programs are having in investigatory practices, educating reporters and enabling their ability to make a "quality" report.

A closer look at *Substantiation Rate* for the major *Risk Categories* also tells a story. Every *Risk Category* remained consistent with 2023 except for the *Risk Category* of *Misuse or Misappropriation of Assets* which increased from 50% in 2023 to 56% median *Substantiation Rate* in 2024.

Finally, we highlight that reports in the *Risk Category* of *Workplace Conduct* (formerly called *HR, Diversity, and Workplace Respect*) continue to be substantiated at a median rate of 40%. This is significant and we fear too many organizations see this category of reporting as "not a compliance issue." *Workplace Conduct* issues have a major impact on workplace culture – the crux of a workplace that operates ethically and mitigates risk. Conducting thorough investigations in this category, ensuring these matters are tracked to closure, as well as educating potential reporters on what constitutes misconduct is important.

Signals suggest referrals and same day case closures are increasing

NAVEX began analyzing same-day case closures for our 2022 Whistleblowing and Incident Management Benchmark Report – a potential indicator of referrals where *Report Outcome* may not list *Referred* as an outcome.

Each *Risk Category* showed a significant increase in the frequency of same day closed cases comparing 2023 and 2024. This may be a signal of risk and worthy of review. Cases marked as Closed for the purpose of Compliance may still be Open for the organization when referred to another department. Compliance managers should ensure they have full visibility into the status of all cases received via the internal reporting channel to best understand the risk profile of the organization as a whole and to maintain the credibility and integrity of the process.

Employment Separation increases as share of known Report Outcomes

The frequency of Employment Separation as a share of *Report Outcomes* for substantiated, closed cases with an identified outcome increased from 17.5% in 2023 to 20.2% in 2024. Looking back further in our data, this share of outcomes is markedly greater than the 12.4% frequency seen in 2021. Conversely, Discipline as an outcome has been declining year over year from 35.7% in 2021, to 30.7% in 2024. It is possible organizations are becoming bolder in their responses to misconduct.

Also notable is the Policy Change as a frequency of *Report Outcomes* has been steadily declining from 10.2% in 2021 to 7.6% in 2024. If a case indicates that a policy did not exist, or was not clear, it is important to ensure that clarification is provided as part of a root-cause analysis process.
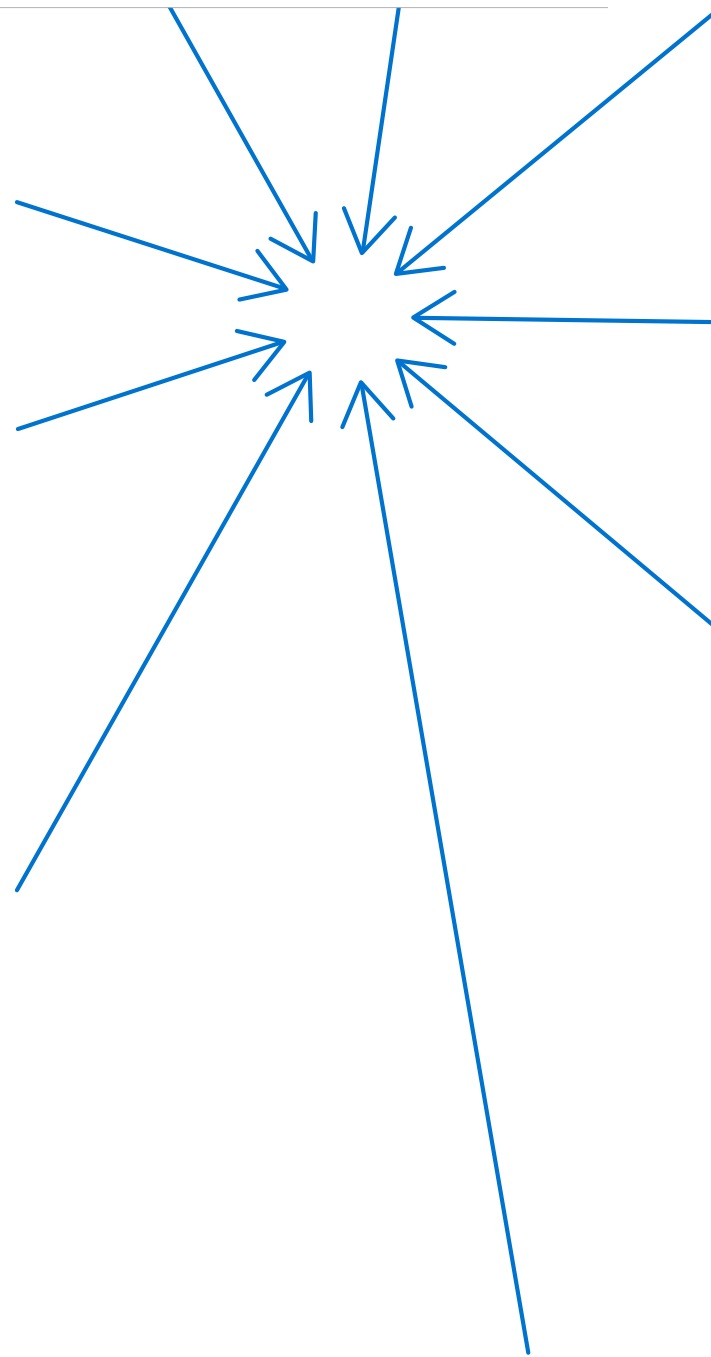
Company ownership type suggests different 'speak up' cultures

As noted earlier, new this year, NAVEX analyzed our customer data set by company ownership. To do this, we categorized organizations into four groups: privately held organizations, public companies, education organizations, and government organizations. We note the vast majority of our data reflects private and public organizations. This highly requested metric revealed some nuances, covered in greater detail later in this report.

First, median *Reports per 100 Employees* is greatest for Government organizations (2.38) and lowest for Public organizations (1.10) noting that Government represents a small dataset. Private organizations saw a median 1.80 median *Reports per 100 Employees*.

All organizations received more reports via Web by frequency compared to Hotline, with Education showing by far the highest percentage at 60.2% via Web. Education also received the correspondingly lowest percentage of Other intake (walk-ins). Private organizations were almost equal in the breakdown between Hotline and Web at approximately 30% for each, with the highest respective percentage of Other intake. The nuances in this new data invite consideration from program managers based on the specifics of their own internal reporting programs – training, internal communications and other efforts to ensure all channels are available, active and adequately resourced.

Public organizations received the highest median share of reports regarding *Workplace Conduct* at 58.1%. Government organizations showed the highest median reporting rate of *Business Integrity* (26.7%) and *Misuse or Misappropriation of Assets* (5.6%). Private organizations were more likely to show substantiated cases (50%) than Public companies (43%). And finally – Employment Separation for substantiated cases was highest as an outcome for Private companies (23%) compared to the other groups.

Conflict-of-interest data reveals new insight

NAVEX added a specific conflict-of-interest disclosure channel to our NAVEX One platform in 2023, undoubtedly impacting data for COI within internal reporting channels. This year, we examined data from over 140,000 disclosures in this system. These metrics will mature over time, and we are excited to provide an additional opportunity for organizations to benchmark their risk and cultural health through the lens of COI.

Disclosures per 100 Employees was at a median 3.42 in 2024. Employees are indeed using disclosure systems to communicate potential conflicts. By frequency, *Relationships* was the most common *Disclosure Category* overall. Individual Contributors made up the majority of disclosures by frequency (59.8%), followed by Managers (34.0%) and Executives (3.9%). Not surprisingly, Executives were most likely to disclose Board Positions and Outside Investments followed by Relationships.

This data invites a new conversation regarding COI disclosure in organizations – where training and tools are made available, and how program managers use data to assess culture and risk. We will continue to follow these trends going forward.

Key actions

We encourage readers to browse this report for scores of additional metrics that may have relevance for their organization. However, given our overall observations, we suggest a few key actions to consider – actions that in many ways are timeless examples of how to promote an effective internal reporting program.

- Ensure your program offers multiple channels for intake, and that those channels are monitored holistically for a full view of reporting activity
- Reinforce an anti-retaliation policy that gives reporters the confidence they need to speak up
- Review *Report Outcomes* and ensure that in addition to specific actions taken regarding individual behaviors, those cases are also reviewed to determine whether policy changes or additional training may be needed as part of a root cause analysis
- Equip reporters with tools to understand policies and make well-informed reports
- Maintain an awareness of Referred cases, which may still be effectively "open" with another department
- Know that NAVEX will continue to monitor the geopolitical environment and trends, as well as any reporting trend changes, throughout 2025 and will provide ongoing information throughout the year to inform your program

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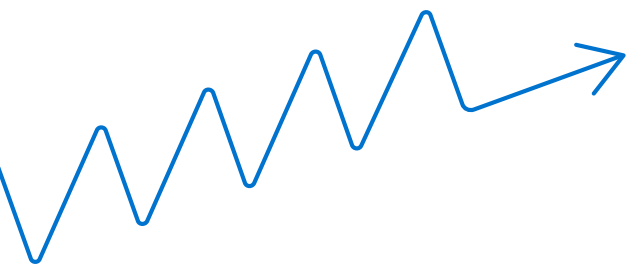
Reports per
100 Employees

01 Reports per 100 Employees

Report volume stays steady in 2024

The *Reports per 100 Employees* benchmarking metric allows organizations of all sizes to compare total unique contacts across all reporting channels (Web, Hotline, open door, email and more). It is key for organizations to have accurate employee counts when assessing this metric. Additionally, any significant changes in staffing levels over the course of a period should be considered.

How to calculate: Find the number that reflects all the reports gathered by all reporting channels, divide that number by the number of employees in the organization and then multiply it by 100. For this metric to accurately compare to the calculation we've provided, organizations should not exclude any reports, regardless of *Intake Method*, *Risk Type*, *Substantiation Rate* or *Risk Category*.

NAVEX methodology

In 2023, NAVEX refined its analysis of 2022 data to include an additional decimal place for each metric to better differentiate year-over-year reporting. The central 50% range of the distributions were included as an additional refinement to this metric within the overall range graph to better reflect the concentration of report volumes. The smaller bars collocated within the graphs show the range of *Reports per 100 Employees* represented by the central 50%. The full bar represents the central 80% of all organizations.

Findings

The median *Reports per 100 Employees* was 1.57 in both 2023 and 2024. In 2023, this was an all-time record, an encouraging period of ascent from a dip seen in the pandemic era. *Reports per 100 Employees* had remained around 1.40 before the pandemic, but fell to 1.30 and 1.26 in 2020 and 2021 respectively.

A closer look at the distribution invites more nuanced considerations. The higher end of the distribution narrowed in 2024 – in other words, organizations receiving above-the-median levels of *Reports per 100 Employees*, as well as the middle 50% of the distribution, trended closer to the median.

REPORTS PER 100 EMPLOYEES
Median reporting value (MRV) and ranges

Central 80% Range —■■| Median |■■— Central 50% Range

Year	80% low	50% low	Median	50% high	80% high
2021	0.2	0.57	1.26	3.45	10.7
2022	0.3	0.63	1.47	4.00	12.7
2023	0.3	0.67	1.57	4.39	13.7
2024	0.3	0.67	1.57	4.06	12.6
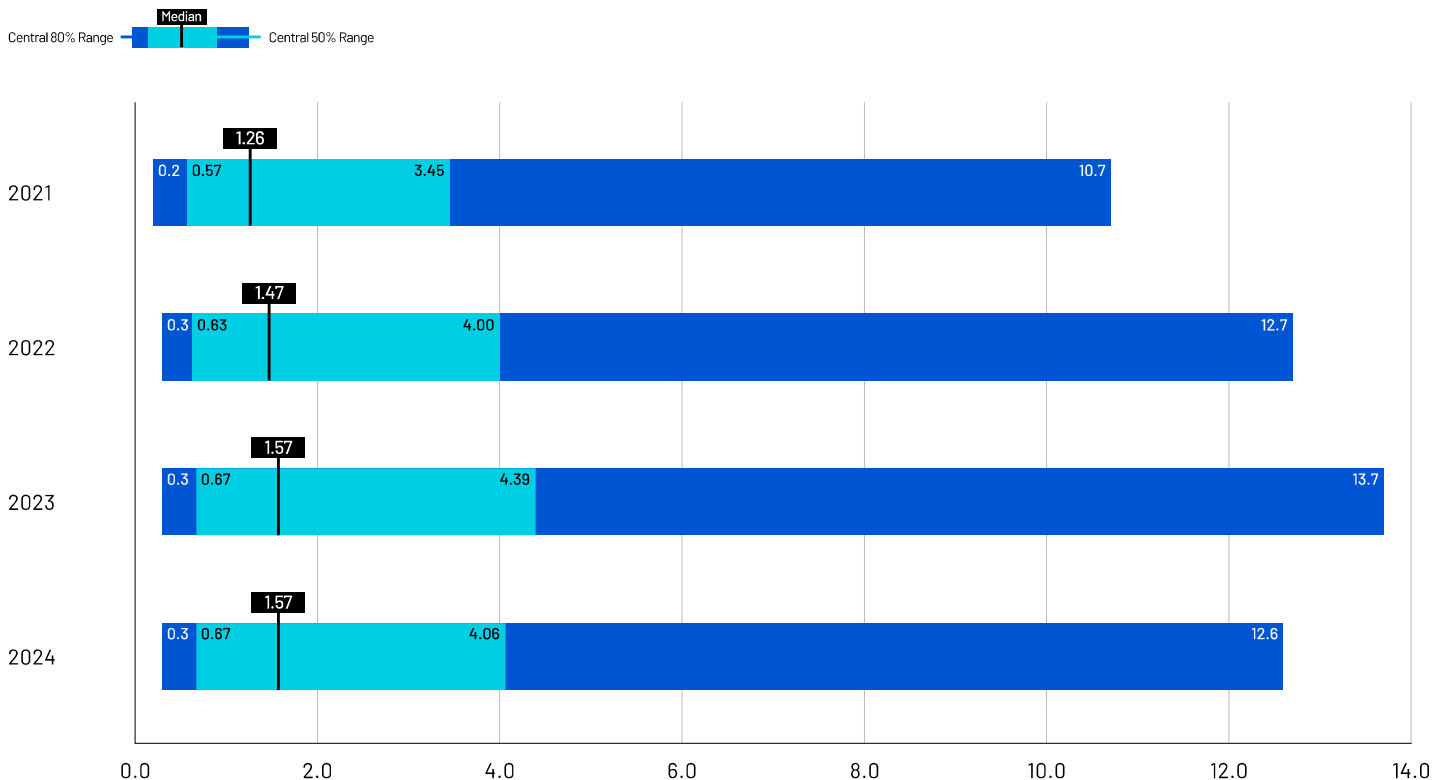
Reports per 100 Employees – Mean Values

NAVEX generally recommends referencing median values throughout this report for comparative benchmarking purposes, as these approaches help mitigate the impact of significant outliers in our data set. However, some organizations have asked NAVEX to provide the mean in certain cases, including for *Reports per 100 Employees.* To mitigate the influence of outliers on the mean value, we present the data in two forms: with the top and bottom 5% and 10% of organizations' values removed before calculation of the mean.

REPORTS PER 100 EMPLOYEES – MEAN VALUES

5% Trimmed Mean

Year	Value
2021	2.87
2022	3.28
2023	3.49
2024	3.26

10% Trimmed Mean

Year	Value
2021	2.13
2022	2.48
2023	2.65
2024	2.53
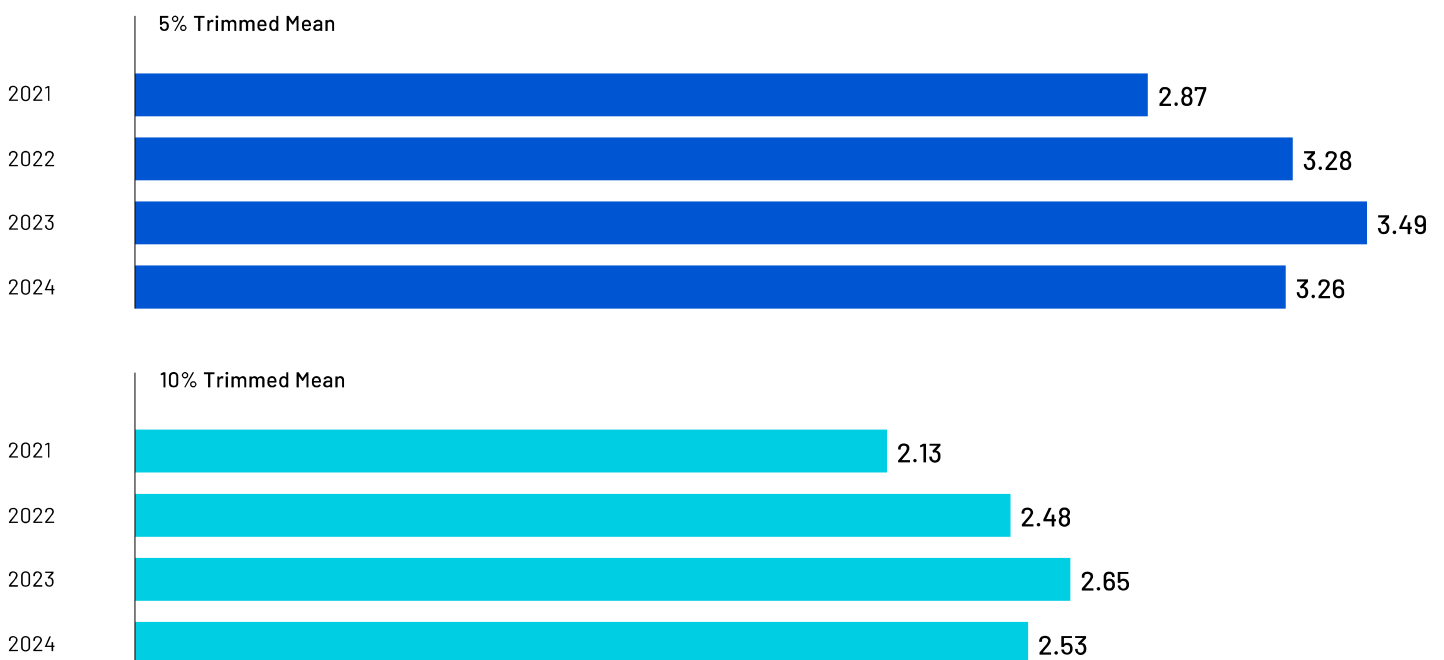
Reports per 100 Employees – Monthly Report Volume Comparison

Seasonal trends appear generally consistent in 2024. We identified a spike in March reporting for 2022 and 2023 – this appears to have leveled in 2024, making for lower reporting in the first half of the year. The second half of the year sees several spikes in reporting, with October, again, representing the greatest report volume frequency. Readers may use this data to consider the best times to allocate program resources such as refresher training on the usage and value of an internal reporting program.
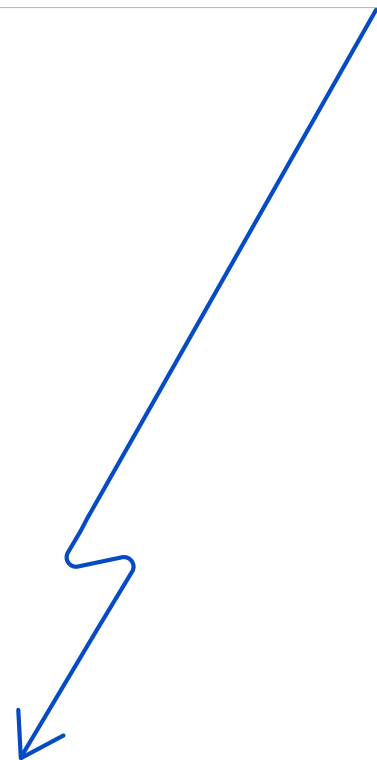
REPORTS PER 100 EMPLOYEES - MONTHLY REPORT COMPARISON
Frequency distribution

■ 2022   ■ 2023   ■ 2024
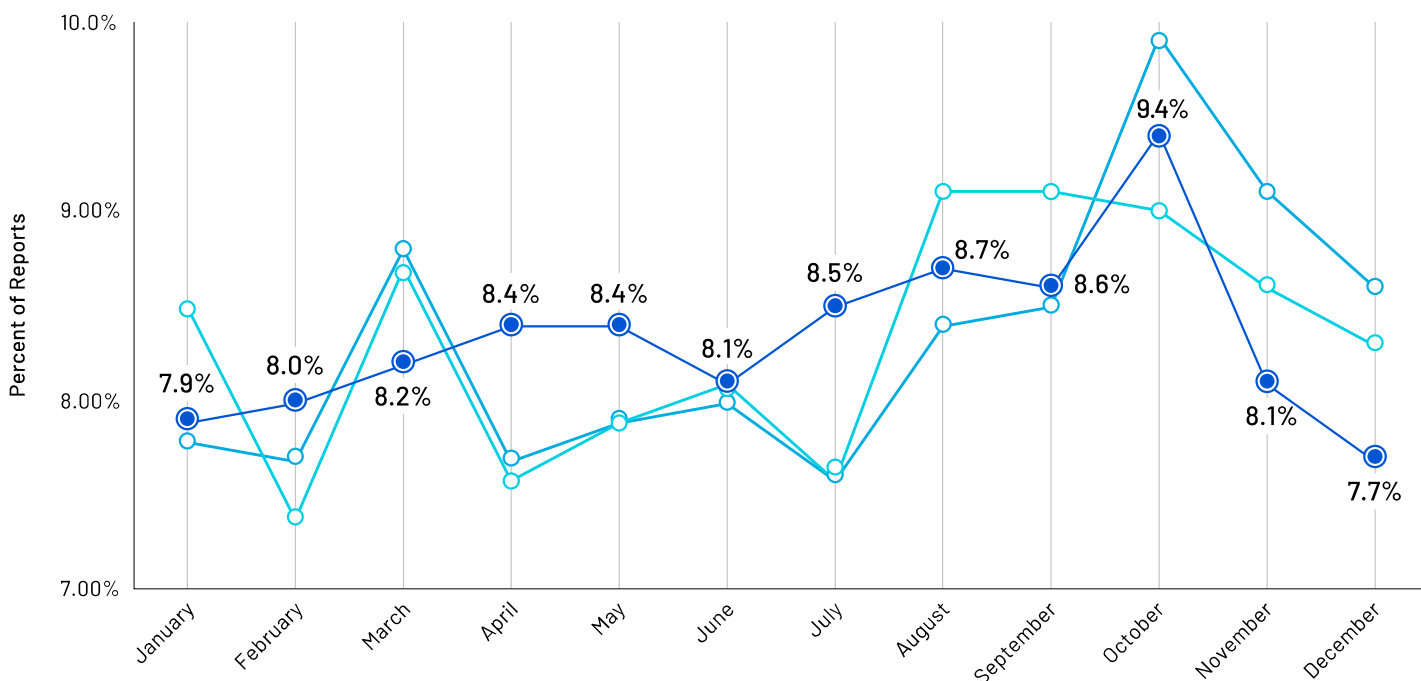
Reports per 100 Employees – Frequency Distribution

REPORTS PER 100 EMPLOYEES
Frequency distribution

■ 2021   ■ 2022   ■ 2023   ■ 2024

Report Volume Group

Report Volume Group	2021	2022	2023	2024
0.0 to 0.24	10%	7.4%	6.7%	6.9%
0.25 to 0.49	12%	11.9%	10.7%	10.8%
0.5 to 0.99	20%	18.2%	18.4%	19.1%
1.0 to 1.49	13%	12.9%	12.8%	11.7%
1.5 to 1.99	6%	8.1%	8.3%	8.4%
2.0 to 2.99	11%	10.4%	10.8%	10.9%
3.0 to 3.99	6%	5.9%	5.7%	7.0%
4.0 to 4.99	4%	3.9%	3.9%	4.3%
5.0 or more	18%	21.3%	22.7%	21.1%
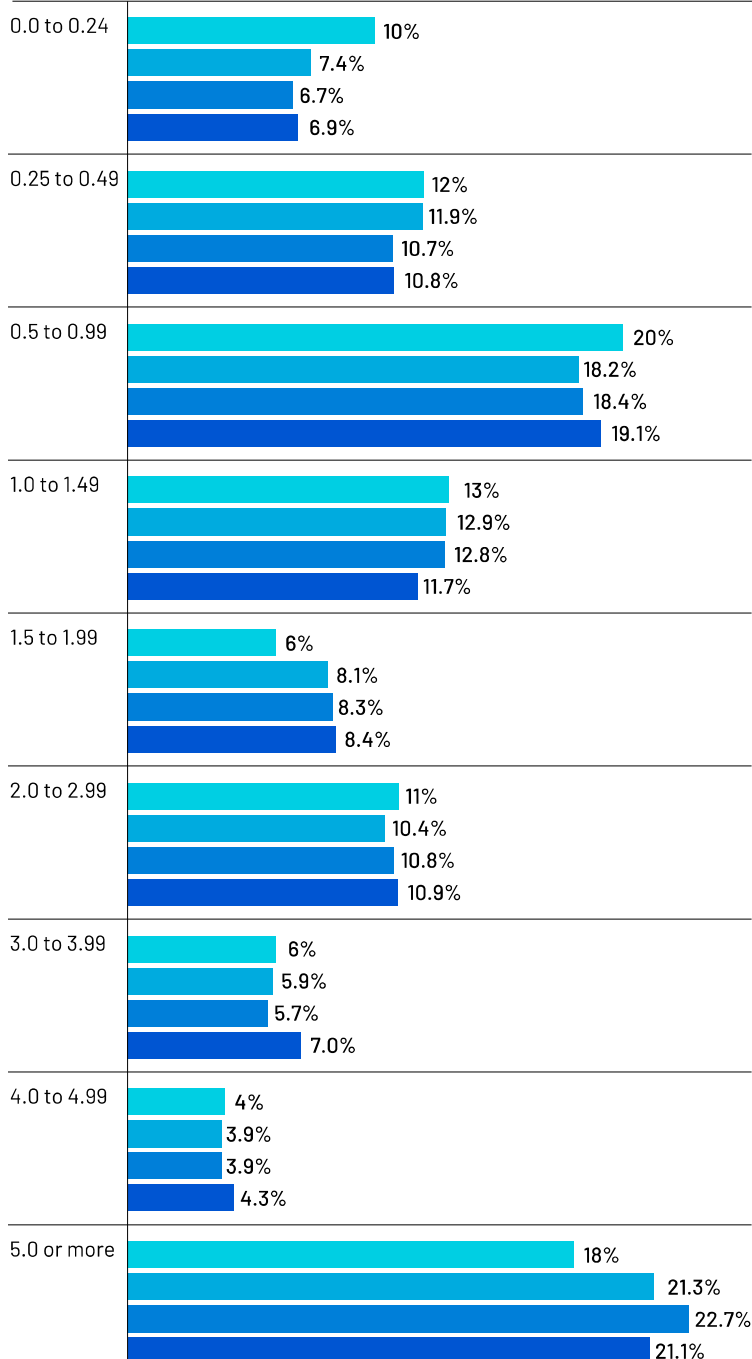
Greater share receiving between 2.00 and 4.99 Reports per 100 Employees

The frequency distribution for *Reports per 100 Employees* depicts the share of organizations receiving a median *Reports per 100 Employees* in predefined ranges. This is useful for understanding where an organization's individual metric falls within the distribution.

For example, 4.3% of organizations received between 4.00 and 4.99 *Reports per 100 Employees* in 2024. The share of organizations in a given range has historically varied little year-over-year, but shifts observed in the 2023 data appear to have continued momentum in 2024. At the highest end of the distribution, a greater share of organizations are receiving reports in the ranges between 2.00 and 4.99 *Reports per 100 Employees*. The share of organizations receiving under one *Report per 100 Employees* also increased, but to a lesser extent. More organizations achieved stronger report volume in 2024 compared to 2023 – a good sign.

Reports per 100 Employees –
Frequency Distribution by Risk Category

RISK CATEGORY BY REPORT VOLUME GROUP
Frequency distribution

- ■ Accounting, Auditing and Financial Reporting
- ■ Business Integrity
- ■ Workplace Conduct
- ■ Environment, Health and Safety
- ■ Misuse or Misappropriation of Assets

Report Volume Group

Group	Accounting	Business Integrity	Workplace Conduct	Environment, H&S	Misuse of Assets
0.0 to 0.24	24.4%	20.3%	9.1%	24.7%	21.5%
0.25 to 0.49	10.6%	30.6%	33.8%	14.2%	10.8%
0.5 to 0.74	7.7%	27.8%	48.9%	10.1%	5.5%
0.75 to 0.99	6.7%	25.6%	53.6%	8.9%	5.3%
1.0 to 1.49	6.3%	24.8%	55.0%	8.7%	5.2%
1.5 to 1.99	4.0%	25.1%	61.4%	5.6%	4.0%
2.0 to 3.99	5.2%	29.1%	53.6%	7.6%	4.6%
4.0 to 7.99	3.7%	33.6%	48.0%	9.8%	4.9%
8.0 to 13.99	3.0%	35.0%	48.9%	11.4%	1.7%
14.0+	4.0%	39.8%	36.7%	17.4%	2.1%
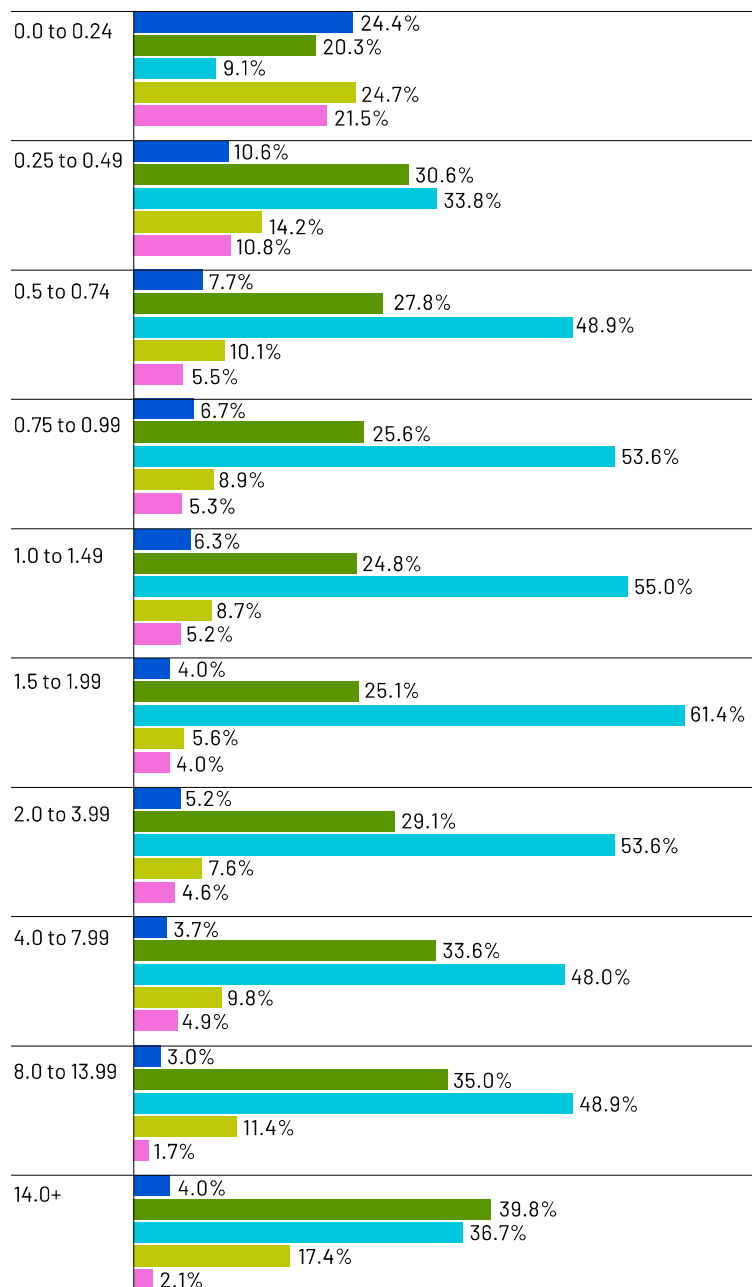
Lower report volume groups receive more reports relating to accounting, misuse of assets, health and safety

Last year, NAVEX introduced an examination of the frequency of each *Risk Category* represented in reports for organizations grouped by different ranges of *Reports per 100 Employees*. This shows the relative mix of issues organizations are hearing about from reports, from those who receive very few reports to those with rates well above the global median reporting rate.

Consistent between 2023 and 2024, organizations with the lowest report volumes show a significantly greater frequency of *Accounting, Auditing and Financial Reporting* reports than any other group. All groups receive this type of report, but the concentration appears to be a hallmark for the cohort that receives the fewest median *Reports per 100 Employees*. Organizations in this smaller-reporting-volume cohort also receive a much smaller share of *Workplace Conduct Reports*.

As noted last year, moving up even one category in report volume shows a marked increase in the share of *Workplace Conduct* reports and decline in the share of financial reports.

Other trends observed in last year's report appear consistent. *Business Integrity* reports generally increase as a share of reports as *Reports per 100 Employees* increases. *Accounting, Auditing and Financial Reporting* roughly declines. *Workplace Conduct* peaks for organizations around the median *Reports per 100 Employees*.

Reports per 100 Employees – Intake Method

Tracking reports from all sources captures far greater reporting activity

The report *Intake Method* compares the level of reporting received by two groups of organizations. The first group only tracks reports received from their Hotline and Web reporting channels. The second group tracks reports gathered by other means (open-door conversations, email, mail and more) in their incident management system, in addition to the reports received via their Hotline and Web reporting channels.

How to calculate: First determine which group best reflects your organization's approach. Then conduct the *Reports per 100 Employees* calculation as described previously.

NAVEX methodology

In 2022, NAVEX refined its analysis to include an additional decimal place for this metric to better differentiate year-over-year reporting. Central 50% distributions were included as an additional refinement to this metric within the overall range graph to better reflect the concentration of report volumes. The smaller bars collocated within the graphs show the range of *Reports per 100 Employees* represented by that central 50% group. The full bar represents the central 80% of all organizations.

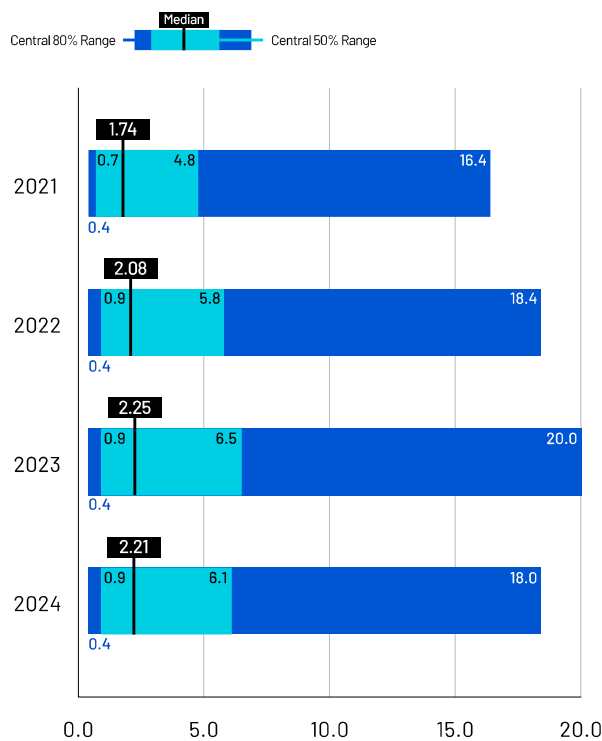### Note regarding reports received via mobile intake

While some organizations requested a breakout of reports received via mobile intake, we found the process of anonymizing the data removes identifiers that would or could be used to flag "mobile" reports. Therefore, "mobile" reports – reports made online through a mobile device – are counted with the "Web" *Intake Method*.
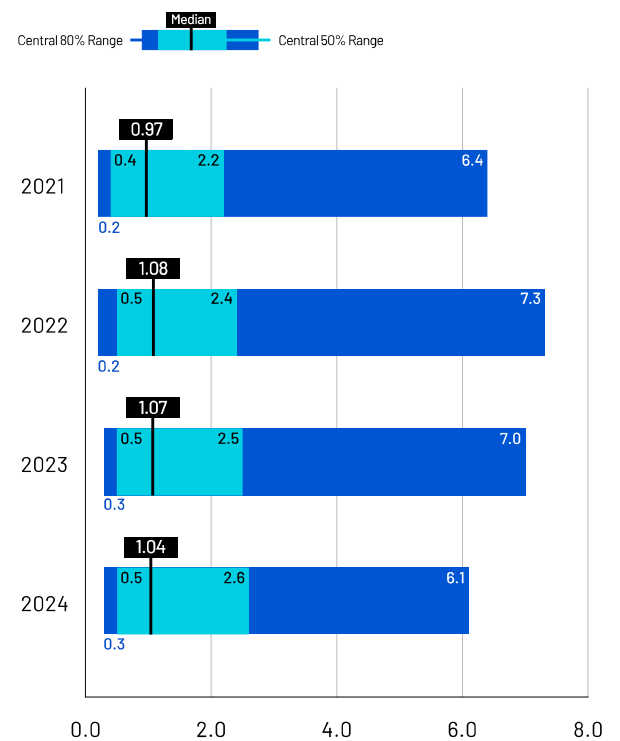
Findings

Organizations that track report intake from all sources were shown to have a substantially greater median *Reports per 100 Employees* than those tracking only Web and Hotline intake. This should not come as a surprise. While Web and Hotline represent critical intake channels, sources such as face-to-face reporting to a supervisor or even physical mail also play an important role in the incident receipt and management process. Organizations that do not track all these intake sources do not have full visibility into what is occurring across their reporting landscapes.

The median *Reports per 100 Employees* was 2.21 in 2024 for organizations tracking all sources, more than twice the 1.04 median *Reports per 100 Employees* for organizations only tracking Web and Hotline.

**REPORTS PER 100 EMPLOYEES –
ORGANIZATIONS TRACKING ALL SOURCES**
Median reporting value (MRV) and range

Central 80% Range — ▪▪ Median ▪▪ — Central 50% Range

Year	Values
2021	1.74 / 0.7 / 4.8 / 16.4 / 0.4
2022	2.08 / 0.9 / 5.8 / 18.4 / 0.4
2023	2.25 / 0.9 / 6.5 / 20.0 / 0.4
2024	2.21 / 0.9 / 6.1 / 18.0 / 0.4

0.0   5.0   10.0   15.0   20.0

**REPORTS PER 100 EMPLOYEES –
ORGANIZATIONS TRACKING WEB AND HOTLINE ONLY**
Median reporting value (MRV) and range

Central 80% Range — ▪▪ Median ▪▪ — Central 50% Range

Year	Values
2021	0.97 / 0.4 / 2.2 / 6.4 / 0.2
2022	1.08 / 0.5 / 2.4 / 7.3 / 0.2
2023	1.07 / 0.5 / 2.5 / 7.0 / 0.3
2024	1.04 / 0.5 / 2.6 / 6.1 / 0.3

0.0   2.0   4.0   6.0   8.0

Reports per 100 Employees by Employee Count

Most ranges by employee count show increases; smaller organizations show highest Reports per 100 Employees

Findings

Reporting volume by employee count appeared roughly consistent between 2023 and 2024 data. The greatest median *Reports per 100 Employees* was for organizations with between 0 and 2,499 employees. Organizations with over 100,000 employees saw a notable increase year over year. Long term, all cohorts have shown median *Reports per 100 Employees* to increase.

NAVEX methodology

Reports per 100 Employees calculated by organization employee count was refined in 2022 to reflect additional ranges of employee counts. This refinement is carried through to this year.

REPORTS PER 100 EMPLOYEES BY EMPLOYEE COUNT
Median reporting value (MRV)

■ 2021   ■ 2022   ■ 2023   ■ 2024

Employee count

Employee count	2021	2022	2023	2024
0–2,499	2.92	2.99	3.08	3.11
2,500–5,999	0.83	0.91	1.00	0.92
6,000–9,999	0.80	0.85	1.08	1.05
10,000–49,999	0.86	0.98	1.02	1.08
50,000–99,999	1.00	1.37	1.12	1.07
100,000+	0.96	1.20	1.13	1.24

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02
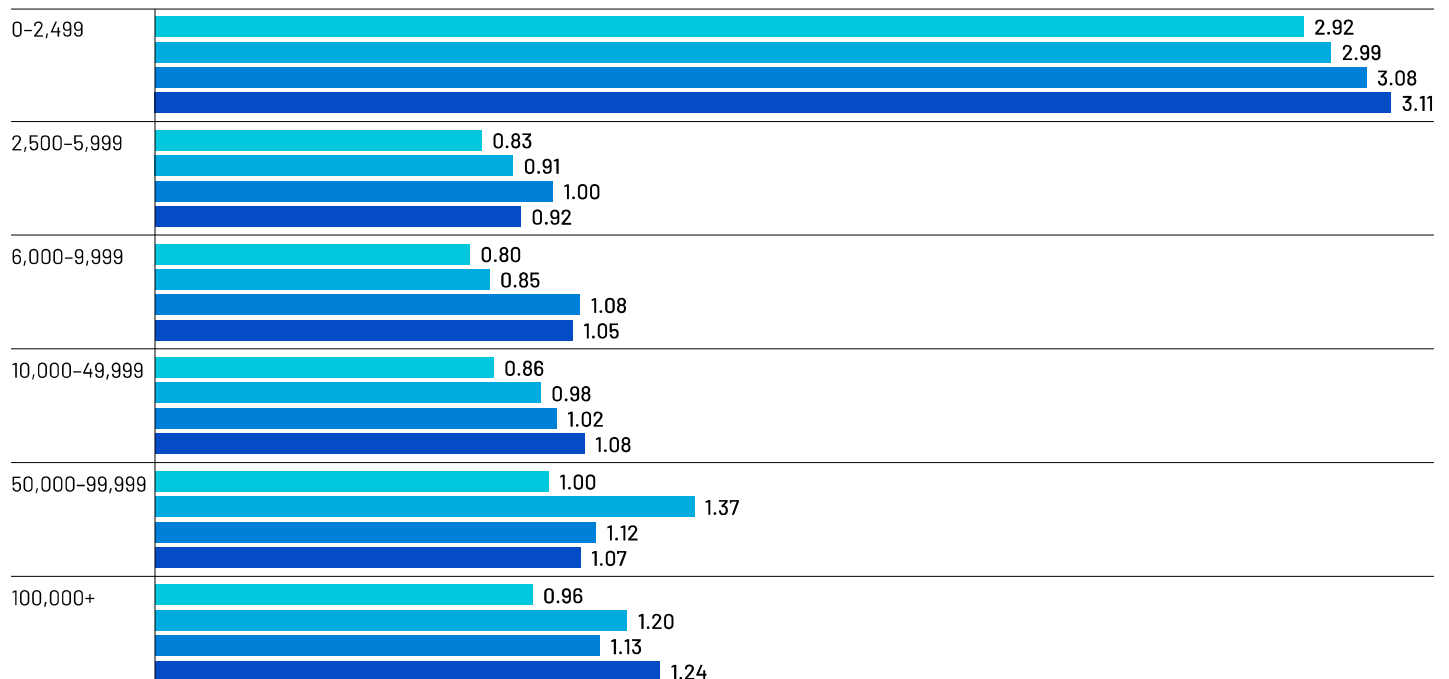
Report Intake Method

02 Report Intake Method

Report Intake Method –
Frequency and Median Comparisons

Web continues to increase as
Report Intake Method

It is important to offer a variety of intake channels to employees and to track all reports received in a single, centralized database. This includes Hotline, Web intake and all other intake sources such as open-door conversations, letters to leadership, emails and walk-ins to the compliance office or Human Resources. Monitoring the methods individuals choose for reporting can help determine which are preferred or easy to access, and which methods reporters may not know are available to them. Individual choice will vary depending on the makeup of the workforce and reporter access to phones, computers or onsite resources.
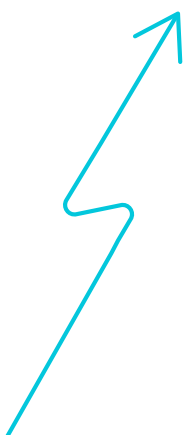
How to calculate: When calculating your report frequency by *Intake Method*, group all non-Hotline and non-Web intake reports such as open-door, email, postal mail, fax and manager submissions together as Other intake. Then total up the number of reports received by each channel – Hotline, Web intake and Other methods – and divide each by the total number of reports.

Findings

For the first time, the frequency of Web intake – the total share of all reports globally – overtook Hotline (phone) reporting in 2024, although nearly 30% of the reports were submitted by phone. Looking at median figures, an organization near the middle of our distribution now receives around 58% of its reports through a Web channel. This evolution follows a trend our analysts noted for several years – the migration toward higher levels of reporting via Web.

However, other channels remain vitally important. In fact, reports made in "Other" channels were the most frequent in 2024. These include in-person reports made to a supervisor and a variety of channels not represented under Hotline or Web. These reports represent reports from all sources as noted above.

Looking again at the median, organizations toward the middle of our distribution received approximately one quarter of their reports by phone in 2024, and a similar share through "Other" channels. These findings are a reminder that employees want and need a variety of reporting channels available to them as all channels are active.

REPORT INTAKE METHOD – FREQUENCY COMPARISON
Frequency distribution

■ Hotline ■ Web ■ Other

Year	Hotline
2021	31%
2022	34%
2023	34%
2024	29%

Year	Web
2021	29%
2022	29%
2023	32%
2024	33%

Year	Other
2021	40%
2022	37%
2023	34%
2024	37%
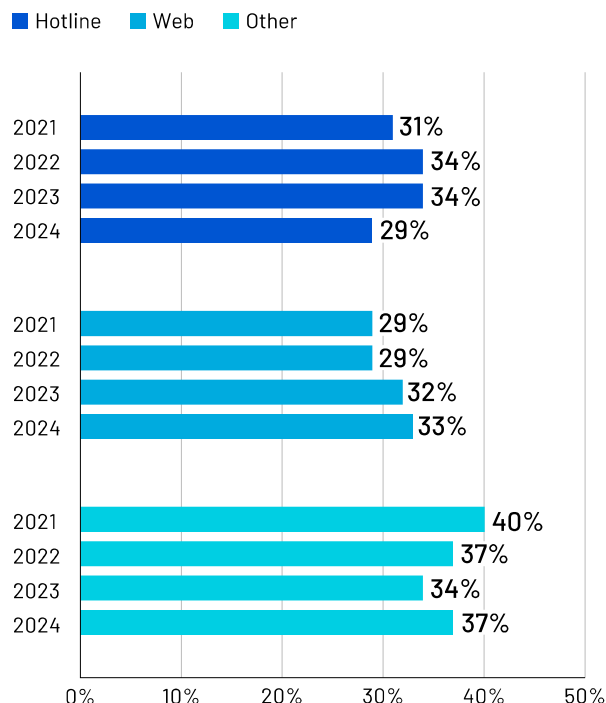
REPORT INTAKE METHOD – MEDIAN COMPARISON
Median reporting value (MRV)
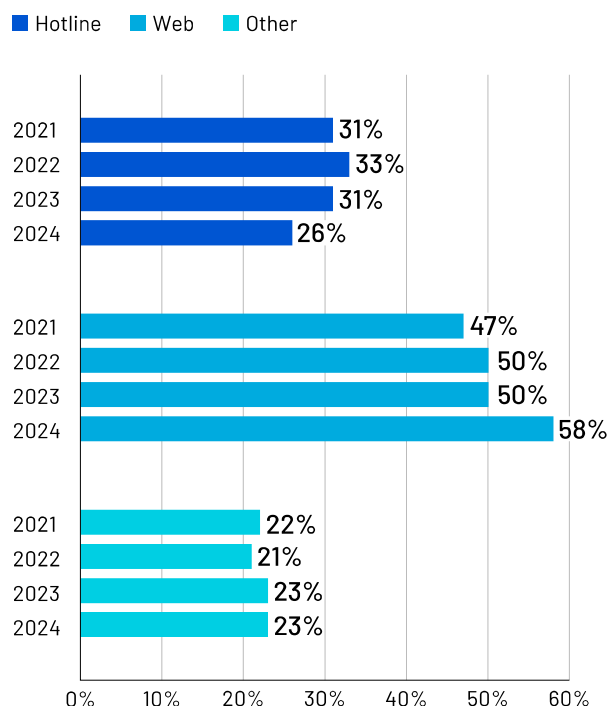
■ Hotline ■ Web ■ Other

Year	Hotline
2021	31%
2022	33%
2023	31%
2024	26%

Year	Web
2021	47%
2022	50%
2023	50%
2024	58%

Year	Other
2021	22%
2022	21%
2023	23%
2024	23%

< 26 >

03

Report Risk Categories and Risk Types

03 Report Risk Categories and Risk Types

Report Risk Categories and Risk Types –
Risk Categories, Frequency and Median Comparisons

Risk Categories are our major grouping of risk types and are defined as follows:

Accounting, Auditing and Financial Reporting are reports that pertain to these functions in an organization (e.g., financial misconduct, internal controls, audit).

Business Integrity are reports address how an organization interacts with third parties, data, legislation, regulations, patients or customers. *Risk Types* include *Bribery and Corruption, Conflicts of Interest, Vendor/Customer Issues, Fraud/Waste/Abuse, HIPAA, Data Protection, Global Trade, Human Rights, Free and Fair Competition, Product Quality/Safety,* and *Insider Trading.*

Workplace Conduct (formerly named *HR, Diversity and Workplace Respect*) are reports that often relate to employee relations or misconduct. *Risk Types* include *Discrimination, Harassment, Workplace Civility, Retaliation, Compensation and Benefits, Substance Abuse,* and general or *Other HR.*

Environment, Health and Safety are reports that involve an element of safety typically pertaining to employees, environmental regulations, workplace health, or an *Imminent Threat to Persons, Animals or Property* (e.g., EPA compliance, assault or threat of an assault, workplace safety, OSHA).

Misuse or Misappropriation of Assets are reports that specify company assets or time is being wasted or used in a manner other than what is expected (e.g., employee theft, inaccurate expense reporting, time clock abuse).

Other is a category for hard-to-classify reports that might range from complaints about too few snacks in the breakroom to feral cats prowling the corporate parking lot (those are actual reports organizations have received over the years). Historically these Other reports were included with *Workplace Conduct* issues, as these issues were typically addressed by Human Resources. Starting in 2021, we report these separately to be more precise in our analysis and keep the Human Resources category as truly HR-related issues.

Report Risk Categories and Risk Types – Risk Categories, Frequency and Median Comparisons

Categories show stability in 2024

How to calculate: First, ensure each report is sorted into one of the six *Risk Categories* or the *24 Risk Types* as defined in the appendix to this report. Then, divide the number of reports in each of the six categories by the total number of reports. Please note, when we are using the median for each category, the total won't necessarily add up to 100%. In calculations involving *Risk Category* or *Risk Types* frequency, we categorize the reports and find the frequency among all reports without grouping by organization. Frequency values should total 100%, or close to it due to rounding.

NOTE: Recently, NAVEX included the option for customers to track data related to cases that have multiple *Risk Types* and their associated multiple outcomes. As customers embed this feature in their tracking, there is limited data available for analysis in this year's report. Therefore, this report is only benchmarking against the primary issue or *Risk Type*. We encourage customers to make the most important or serious matter as the primary *Risk Type* in cases with multiple issues even when using multiple *Risk Types*.

Findings

The mix of *Risk Categories* functions as a sort of temperature reading of the mood of reporters globally. It is an indicator of areas where organizations could consider focusing the resources of their programs.

Looking at median values, which help to control for outliers, the overall mix of *Report Categories* was remarkably consistent comparing 2023 and 2024. This is a significant difference from pandemic-era years in which *Environment, Health and Safety* reporting seemed to drive notable shifts in reporting trends. Further, there is a decline in accounting-related reports since 2021, where we saw more reports likely related to fraud in pandemic-related funding. As noted earlier for year-over-year stability in median *Reports per 100 Employees*, year-over-year consistency for *Risk Category* invites the consideration of a "new normal" or "return to normal" reflected in 2024's data.

REPORT RISK CATEGORIES AND RISK TYPES – RISK CATEGORIES BY CATEGORY
Median reporting value (MRV)

■ Accounting, Auditing and Financial Reporting   ■ Business Integrity   ■ Workplace Conduct
■ Environment, Health and Safety   ■ Misuse or Misappropriation of Assets   ■ Other

Median

Year	Accounting, Auditing and Financial Reporting	Business Integrity	Workplace Conduct	Environment, Health and Safety	Misuse or Misappropriation of Assets	Other
2021	5.1%	18.2%	50.0%	8.7%	4.3%	13.3%
2022	4.4%	18.8%	53.8%	6.8%	3.7%	14.2%
2023	4.3%	19.7%	54.5%	6.1%	3.8%	13.3%
2024	4.3%	20.0%	53.8%	6.1%	4.0%	13.3%
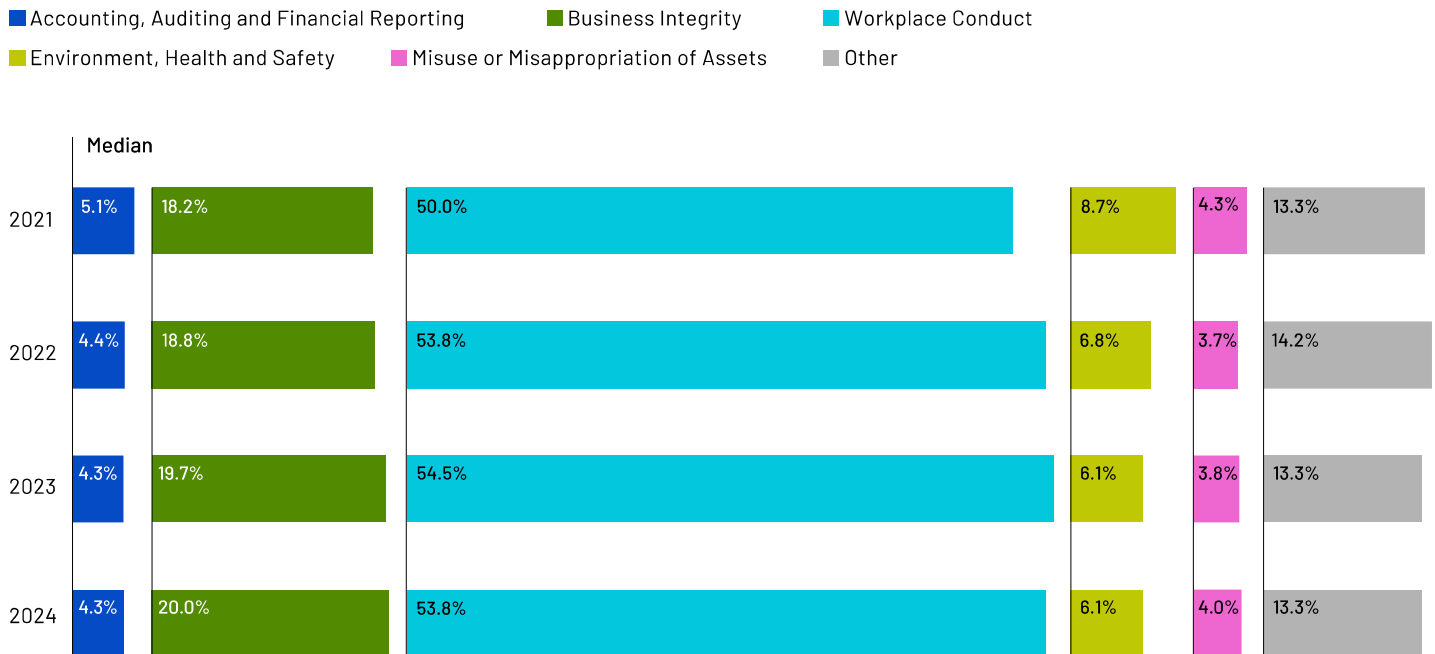
REPORT RISK CATEGORIES AND RISK TYPES – RISK CATEGORIES BY CATEGORY
Frequency distribution

Frequency

Year	Accounting, Auditing and Financial Reporting	Business Integrity	Workplace Conduct	Environment, Health and Safety	Misuse or Misappropriation of Assets	Other
2021	2.3%	30.1%	47.6%	11.7%	3.8%	4.5%
2022	2.1%	29.4%	49.8%	10.0%	3.9%	4.8%
2023	2.3%	29.3%	52.5%	7.2%	4.1%	4.5%
2024	2.5%	32.7%	48.6%	7.2%	4.1%	4.8%
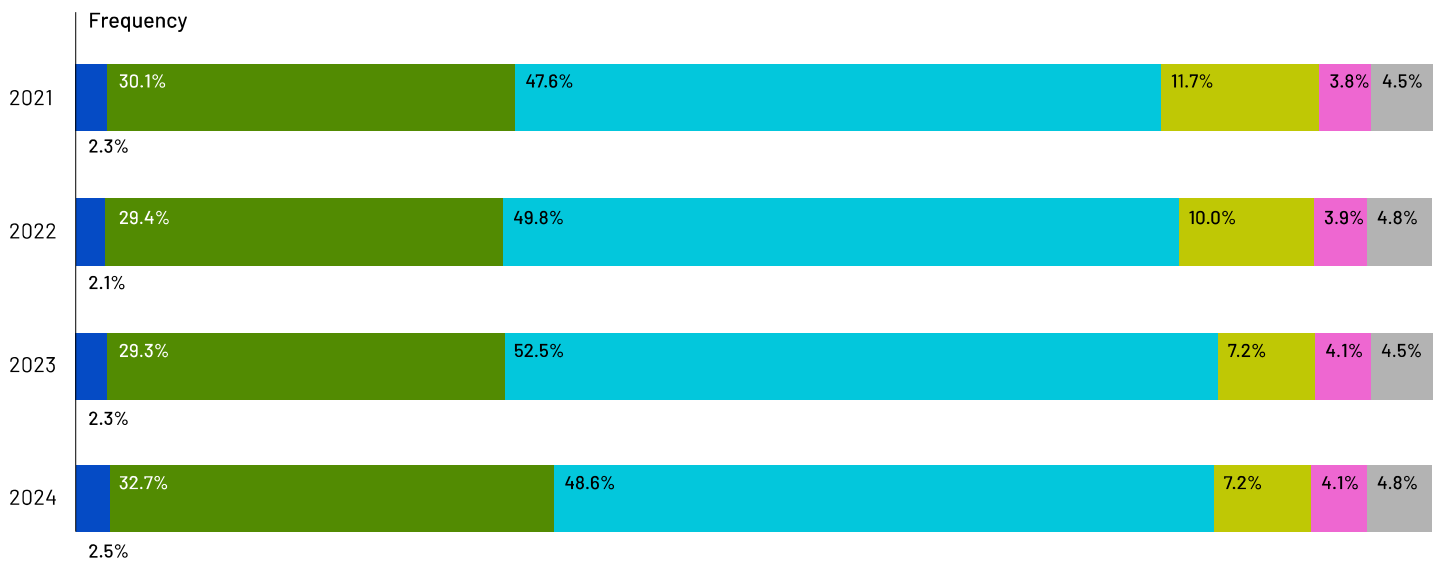
Report Risk Categories and Risk Types – Risk Types

Workplace Civility issues prominent, but decline overall

As noted earlier, a full description of all 24 *Risk Types* is provided in an appendix to this report. Excluding the *Risk Types* of *Other*, *Other Human Resources*, and *Other Business Integrity*, the five *Risk Types* with the greatest frequency across all reports in 2023 were:

7.71%
Workplace Civility

7.09%
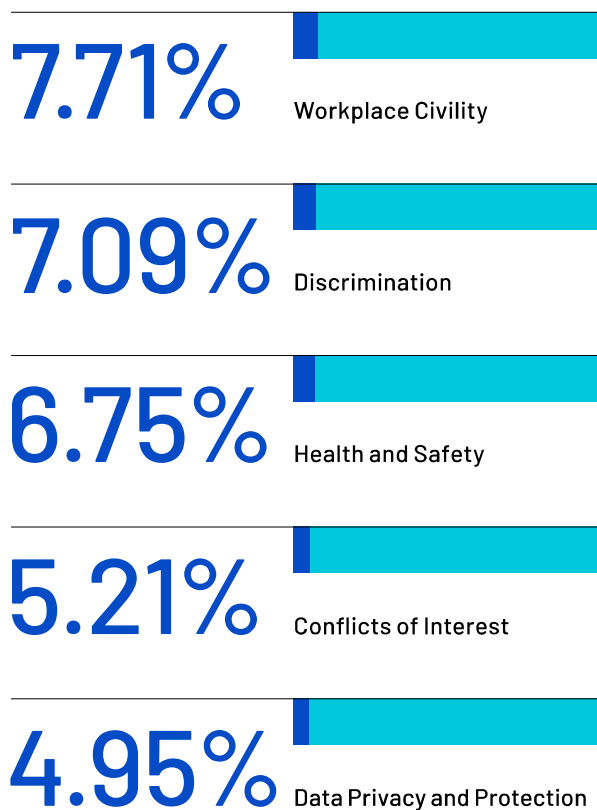**Discrimination**

6.75%
Health and Safety

5.21%
Conflicts of Interest

4.95%
Data Privacy and Protection

Workplace Civility continues to represent the greatest share of frequency among all *Risk Types* (apart from "other" types excluded for the purpose of this analysis). However, after increasing for several years, *Workplace Civility* declined slightly in share comparing 2023 and 2024.

Retaliation is perennially in focus for this report. This *Risk Type* is up markedly by median over the span of multiple years. As fear of *Retaliation* is a primary reason why employees do not report, this is a metric to watch carefully. We also observed an increase in reports of *Imminent Threat to a Person, Animals or Property* – this may follow increased public awareness in the United States, in particular that follows some key regulation in specific geographies such as California and New York. Finally, median reports of *Product Quality and Safety* declined year over year. This was despite a year where the safety of the food supply and air travel was often in the news.

NOTE: NAVEX introduced a separate service in 2023 to accommodate conflict of interest disclosure, which is likely accountable for declines seen for this *Risk Type* in internal reporting data. Conflict of Interest data is covered later in this report.

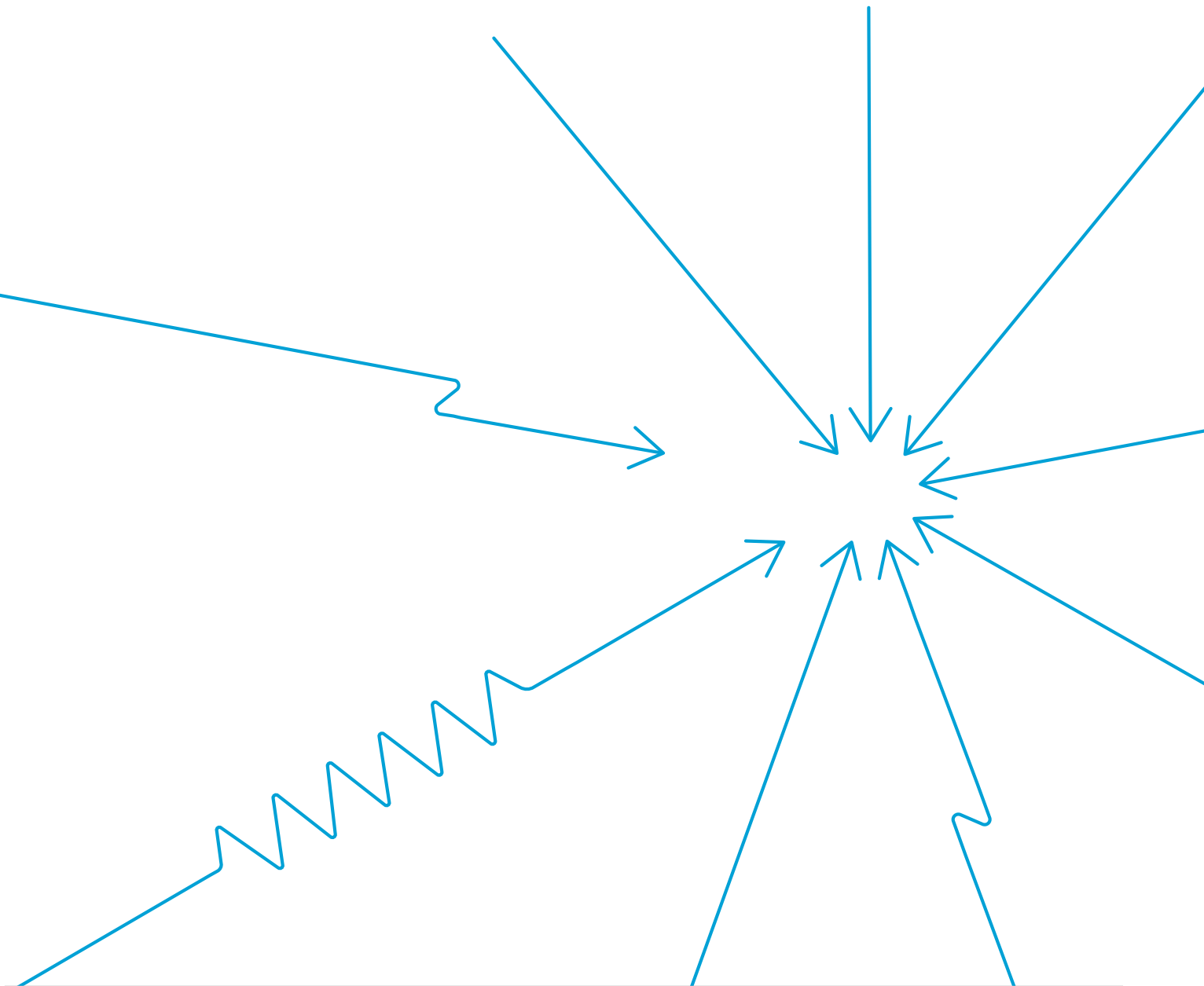## RISK CATEGORIES AND RISK TYPES – REPORTS BY RISK TYPE
Frequency distribution

Risk Category	Risk Type	2021	2022	2023	2024
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	2.28%	2.12%	2.31%	2.46%
Business Integrity	Bribery and Corruption	0.54%	0.69%	0.60%	0.50%
	Confidential and Proprietary Information	0.56%	0.47%	0.48%	0.57%
	Conflicts of Interest	10.11%	7.87%	5.73%	5.21%
	Data Privacy and Protection	5.37%	4.90%	4.91%	4.95%
	Free and Fair Competition	0.11%	0.10%	0.09%	0.11%
	Global Trade	0.14%	0.13%	0.08%	0.06%
	Human Rights	0.08%	0.10%	0.14%	0.13%
	Insider Trading	0.03%	0.03%	0.03%	0.02%
	Other Business Integrity	12.75%	14.54%	16.67%	20.54%
	Political Activity	0.02%	0.02%	0.01%	0.01%
	Product Quality and Safety	0.47%	0.52%	0.59%	0.64%
Workplace Conduct	Compensation and Benefits	2.28%	2.23%	2.28%	2.08%
	Discrimination	7.39%	7.91%	7.57%	7.09%
	Harassment	3.64%	4.39%	4.65%	4.69%
	Other Human Resources	26.57%	26.67%	28.04%	25.30%
	Retaliation	0.78%	0.96%	1.12%	1.13%
	Substance Abuse	0.56%	0.71%	0.68%	0.62%
	Workplace Civility	6.37%	6.88%	8.19%	7.71%
Environment, Health and Safety	Environment	0.13%	0.12%	0.13%	0.14%
	Health and Safety	10.76%	9.53%	6.86%	6.75%
	Imminent Threat to a Person, Animals or Property	0.78%	0.37%	0.24%	0.36%
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	3.82%	3.94%	4.10%	4.11%
Other	Other	4.46%	4.80%	4.49%	4.83%
	Total	100%	100%	100%	100%

Risk Type Medians

While the previous chart represents frequency, the *Report Risk Categories and Risk Types – Reports by Risk Type*, median reporting value (MRV) chart presents the median of each of the 24 *Risk Types*. This may represent a view of what a "typical" organization might expect to experience in reporting types, and helps to control for the influence of larger, and outlier, organizations in our data set.

Some variation is evident when compared to frequency values, but many of the trends are the same. The increase in *Retaliation*-type reports is consistent. *Workplace Civility* is roughly level. *Product Quality and Safety* saw a decline over 2023 when calculating the median reporting value.
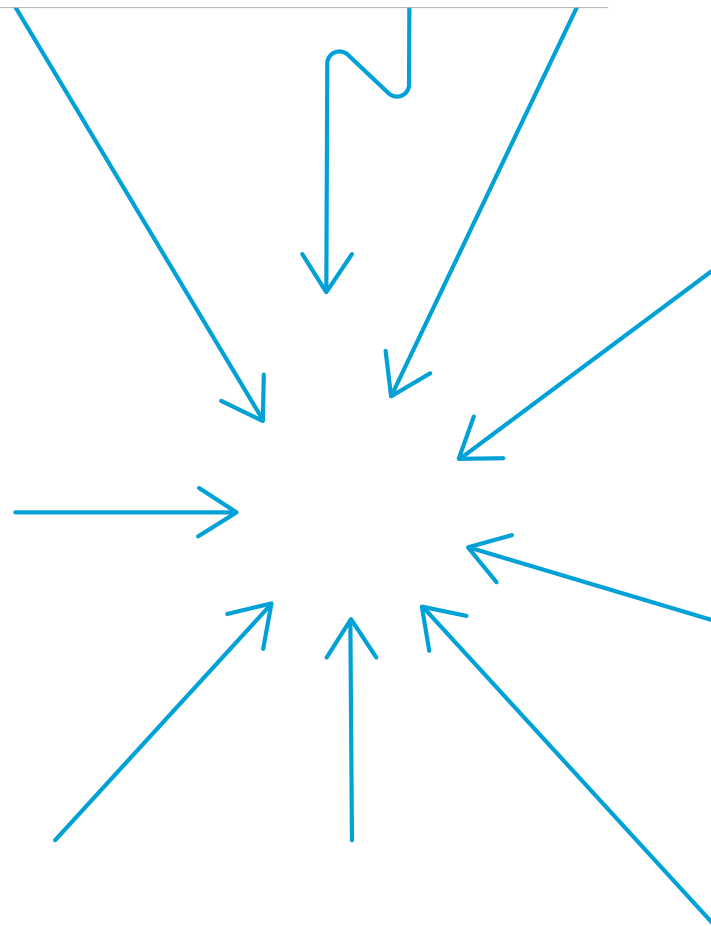
REPORT RISK CATEGORIES AND RISK TYPES – REPORTS BY RISK TYPE
Median reporting value (MRV)

Risk Category	Risk Type	2021	2022	2023	2024
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	5.13%	4.46%	4.35%	**4.26%**
Business Integrity	Bribery and Corruption	2.62%	2.33%	2.20%	**2.28%**
	Confidential and Proprietary Information	2.02%	1.75%	1.82%	**1.83%**
	Conflicts of Interest	5.30%	4.76%	4.58%	**4.76%**
	Data Privacy and Protection	3.97%	3.72%	4.02%	**3.74%**
	Free and Fair Competition	1.43%	1.08%	1.33%	**1.18%**
	Global Trade	0.54%	0.78%	0.80%	**0.77%**
	Human Rights	1.40%	1.41%	1.48%	**1.21%**
	Insider Trading	0.74%	0.57%	0.56%	**0.94%**
	Other Business Integrity	11.0%	10.6%	11.1%	**11.6%**
	Political Activity	0.42%	0.71%	0.57%	**0.75%**
	Product Quality and Safety	1.74%	1.69%	1.93%	**1.75%**
Workplace Conduct	Compensation and Benefits	4.56%	4.96%	4.60%	**4.03%**
	Discrimination	12.1%	12.1%	11.7%	**10.8%**
	Harassment	6.67%	6.87%	7.14%	**7.34%**
	Other Human Resources	21.7%	22.7%	22.7%	**22.1%**
	Retaliation	2.43%	2.53%	2.84%	**3.08%**
	Substance Abuse	2.03%	1.96%	2.04%	**2.08%**
	Workplace Civility	15.8%	17.4%	18.2%	**17.7%**
Environment, Health and Safety	Environment	1.08%	0.89%	0.57%	**0.93%**
	Health and Safety	8.2%	6.7%	6.06%	**5.95%**
	Imminent Threat to a Person, Animals or Property	1.28%	1.45%	1.29%	**1.53%**
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	3.87%	3.70%	3.81%	**4.00%**
Other	Other	13.2%	14.3%	13.3%	**13.3%**

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Impact of healthcare-related issues on Risk Type frequency

Note that we have a significant representation of healthcare organizations within our dataset. Our healthcare customers have a number of report types related to _Patient Quality of Care_ and reporting of _Fraud, Waste and Abuse_ under the U.S. government Medicare programs. We map these report types to the _Other Business Integrity Risk Type_ as part of our analysis. In the interest of mitigating their influence when interpreting reports by _Risk Type_, we have included an additional table of report frequency by _Risk Type_ excluding _Patient Quality of Care_ and _Fraud, Waste and Abuse_. We have also included a table for how much of _Patient Quality of Care_ and _Fraud, Waste and Abuse_ constitute _Other Business Integrity_.

REPORT RISK CATEGORIES AND RISK TYPES – PATIENT QUALITY OF CARE AND FRAUD, WASTE, ABUSE AS A PERCENT OF OTHER BUSINESS INTEGRITY
Frequency distribution

Patient Quality of Care

2022	11.8%
2023	10.4%
2024	8.1%

Fraud, Waste, Abuse

2022	4.6%
2023	5.7%
2024	4.6%

REPORT RISK CATEGORIES AND RISK TYPES –
REPORTS BY RISK TYPE EXCLUDING PATIENT QUALITY OF CARE AND FRAUD, WASTE, ABUSE
Frequency distribution

Risk Category	Risk Type	2022	2023	2024
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	2.18%	2.37%	**2.48%**
Business Integrity	Bribery and Corruption	0.71%	0.62%	**0.50%**
	Confidential and Proprietary Information	0.48%	0.50%	**0.57%**
	Conflicts of Interest	8.06%	5.89%	**5.26%**
	Data Privacy and Protection	5.02%	5.05%	**4.99%**
	Free and Fair Competition	0.10%	0.09%	**0.11%**
	Global Trade	0.13%	0.08%	**0.06%**
	Human Rights	0.11%	0.14%	**0.14%**
	Insider Trading	0.03%	0.03%	**0.02%**
	Other Business Integrity	12.46%	14.36%	**19.78%**
	Political Activity	0.02%	0.01%	**0.01%**
	Product Quality and Safety	0.53%	0.61%	**0.65%**
Workplace Conduct	Compensation and Benefits	2.29%	2.34%	**2.10%**
	Discrimination	8.10%	7.78%	**7.15%**
	Harassment	4.50%	4.78%	**4.73%**
	Other Human Resources	27.32%	28.81%	**25.54%**
	Retaliation	0.98%	1.15%	**1.14%**
	Substance Abuse	0.72%	0.70%	**0.63%**
	Workplace Civility	7.05%	8.42%	**7.78%**
Environment, Health and Safety	Environment	0.13%	0.13%	**0.15%**
	Health and Safety	9.77%	7.05%	**6.81%**
	Imminent Threat to a Person, Animals or Property	0.38%	0.25%	**0.36%**
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	4.04%	4.21%	**4.15%**
Other	Other	4.92%	4.62%	**4.88%**

Risk Categories and Risk Types – Allegations vs. Inquiries

Inquiries steady at lower percentage

This metric categorizes reports made by employees as either an allegation or an inquiry. Both types of reports provide valuable insight. Allegations are important points of concern or incidents employees have trusted their organization to investigate. Inquiries are questions, requests for guidance, etc., and are not any less important. Inquiries highlight key areas where more training may be needed, or policies may need to be refreshed.

How to calculate: Categorize each of your reports as either an inquiry or an allegation. To find your percent of inquiries, divide the number of inquiries by the total number of reports received in the period. Repeat this process for your allegations.

Findings

Only 8% of reports received across represented organizations in 2024 were inquiries. Yet the decline in this metric over several years may not be cause for concern.

Reporters should be aware of the ability to make anonymous inquiries through the internal reporting program. However, other self-service channels increasingly provide opportunities for potential reporters to learn more about policies and inform a report. Much like *Intake Method*, organizations should provide ample options for potential reporters to learn more about policies and regulations pertinent to potential reports of misconduct.

REPORT RISK CATEGORIES AND RISK TYPES – ALLEGATIONS VS. INQUIRIES
Frequency distribution

■ Allegation   ■ Inquiry

Year	Allegation	Inquiry
2019	85%	15%
2020	86%	14%
2021	90%	10%
2022	90%	10%
2023	91%	9%
2024	92%	8%

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04

Anonymous vs. Named Reporting

04 Anonymous vs. Named Reporting

Anonymous vs. Named Reporting – Anonymous Reporting Rate

Anonymous reporting leveling off at slightly more than half of all reports

The *Anonymous Reporting Rate* benchmarking metric shows the percentage of all reports submitted by reporters who chose not to disclose their identity. The *Named Reporting Rate* benchmarking metric shows the percentage of all reports submitted by reporters who chose to provide their name.

How to calculate: To calculate the percentage of anonymous reports, divide the number of reports submitted by an anonymous reporter by the total number of anonymous and named reports received. To calculate the percentage of named reports, divide the number of reports submitted by a named reporter by the total number of anonymous and named reports received.

Findings

For a "typical" organization, the *Anonymous Reporting Rate* reflects a median of slightly more than half (54%) of reports made anonymously. This is a minimal downward shift comparing 2023 (56%) and 2024 but still higher than the lowest level reached in 2021 at 50%.

Anonymous reporting has generally declined for more than a decade, and looking closer at the distribution, has narrowed toward the median over the past three years. These shifts are subtle – generally, a lower anonymity rate signals reports trust the system. To see anonymous reporting declining overall over the years is a positive sign, but this metric has generally leveled off in the mid-50% range.

It is worth noting that "Other" reporting – typically in person – has increased substantially as an *Intake Method* in 2024. This may reflect an acceleration of in-office work, and by its nature, in-person reporting is generally not anonymous.
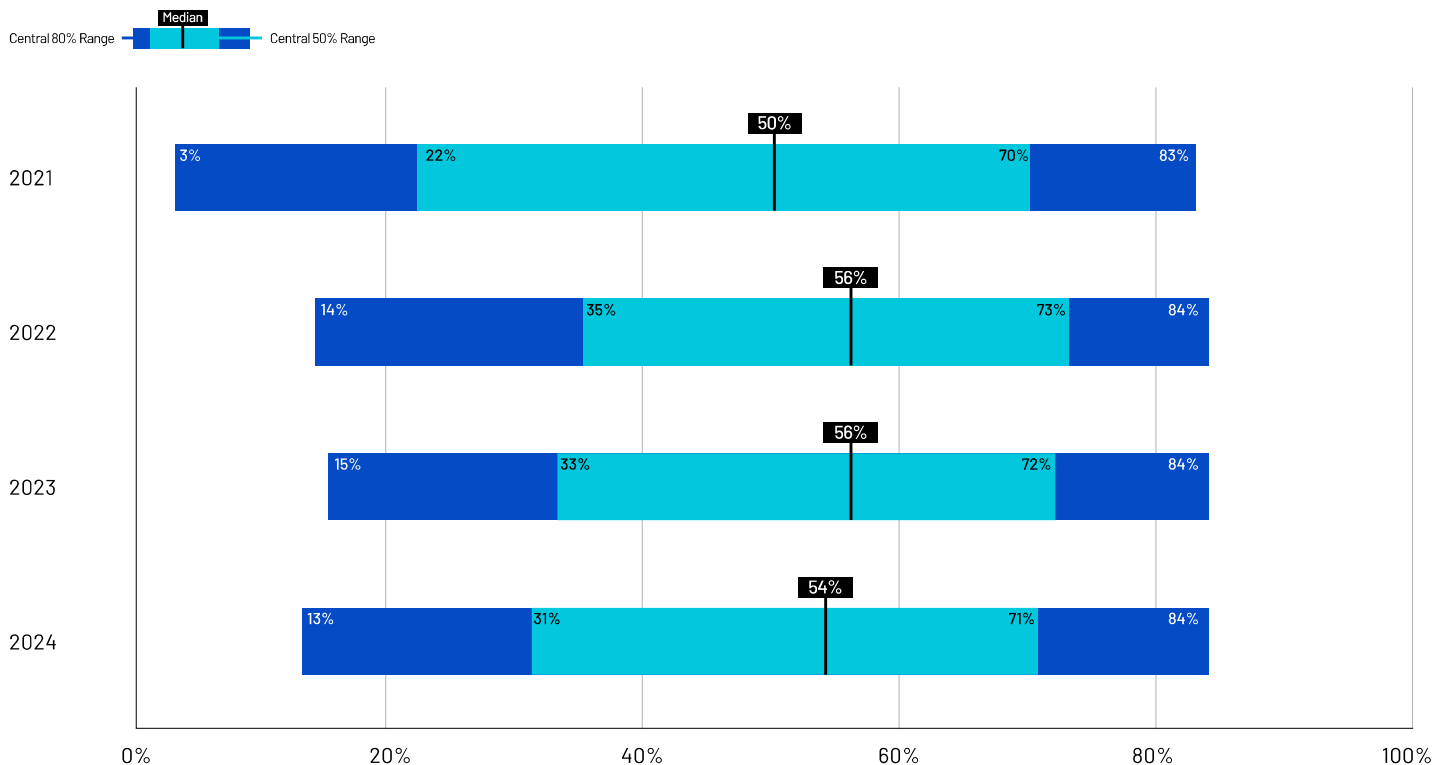
ANONYMOUS VS. NAMED REPORTING – ANONYMOUS REPORTING RATE
Median reporting value (MRV)
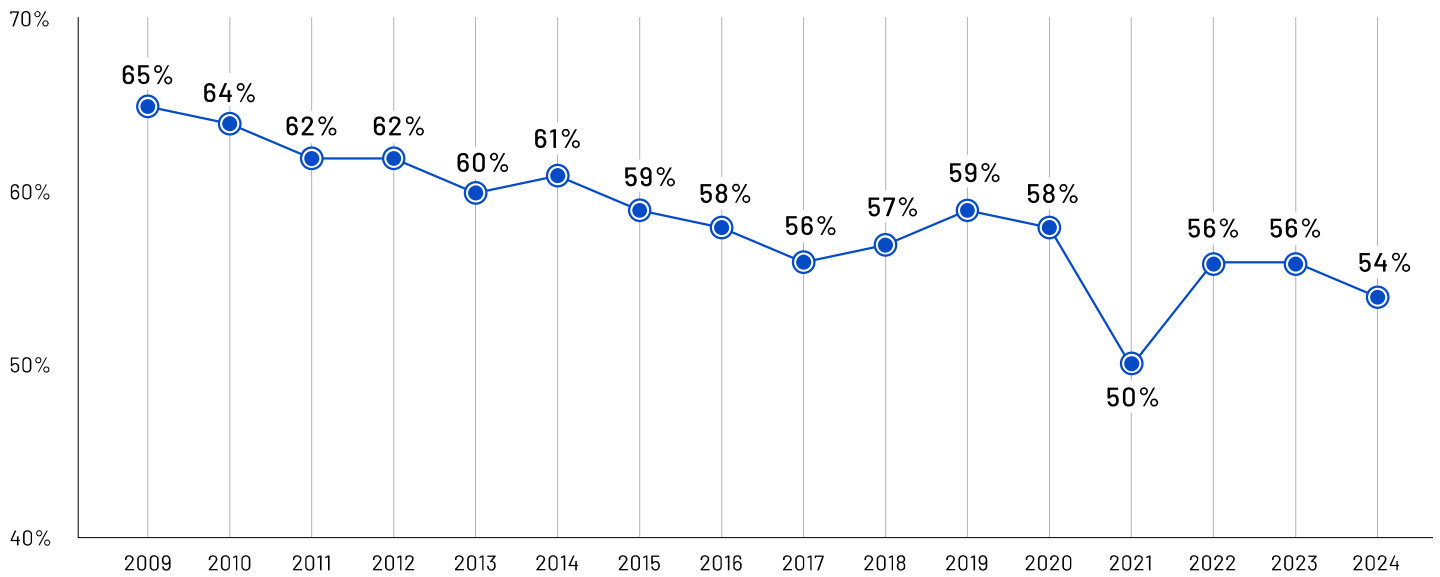
ANONYMOUS VS. NAMED REPORTING – ANONYMOUS REPORTING PERCENTILE COMPARISON
Median reporting value (MRV)

Anonymous vs. Named Reporting –
Anonymous Reporting Rate by Risk Category

Accounting-related reports most likely to be named again in 2024

Median anonymity rates across most *Risk Categories* were again largely consistent comparing 2023 and 2024 data. Reporters were again most likely to put their name behind a report in the *Accounting, Auditing and Financial Reporting* category – a notable observation given the material risk these issues may present to an organization. Reporters were least likely to name themselves in reports regarding *Environment, Health and Safety*, and *Misuse or Misappropriation of Assets*.

ANONYMOUS VS. NAMED REPORTING – ANONYMOUS REPORTING BY RISK CATEGORY
Median reporting value (MRV)
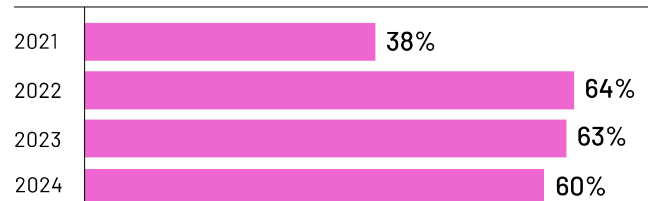
Accounting, Auditing and Financial Reporting

Year	Value
2021	50%
2022	50%
2023	50%
2024	50%

Environment, Health and Safety

Year	Value
2021	63%
2022	67%
2023	62%
2024	60%

Business Integrity

Year	Value
2021	50%
2022	56%
2023	55%
2024	54%

Misuse or Misappropriation of Assets

Year	Value
2021	38%
2022	64%
2023	63%
2024	60%

Workplace Conduct

Year	Value
2021	50%
2022	58%
2023	57%
2024	56%

Other

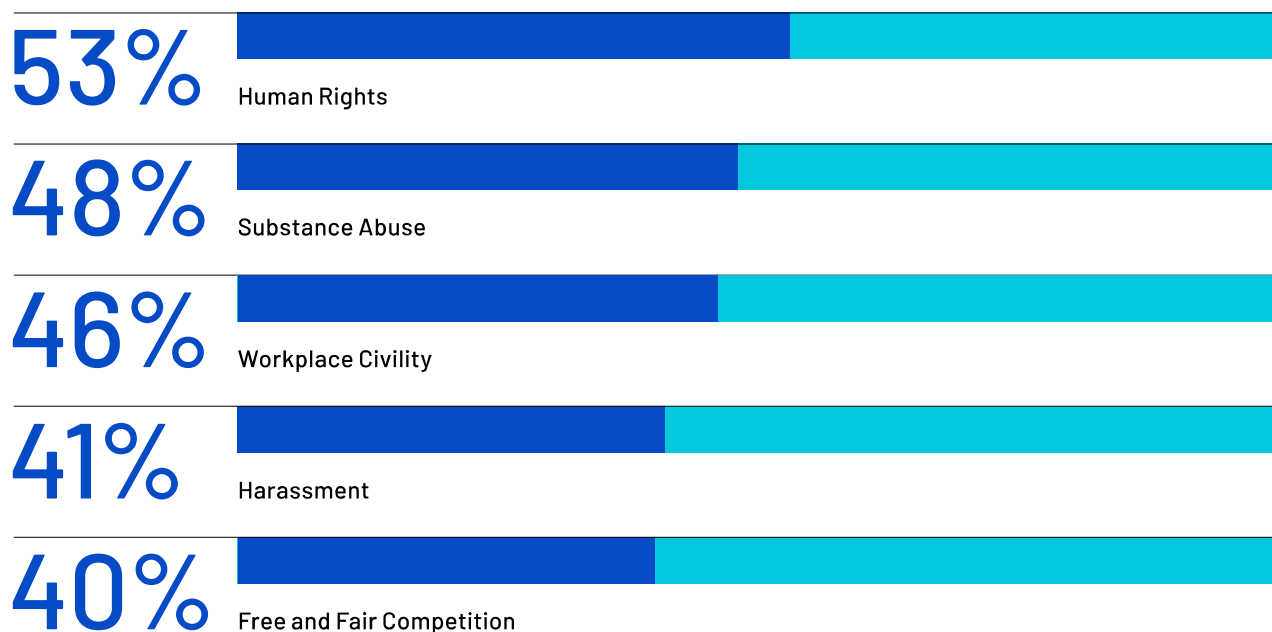| Year	Value
2021	45%
2022	55%
2023	55%
2024	50%
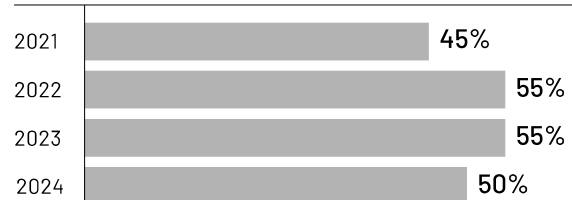
Anonymous vs. Named Reporting – Anonymous Reporting Rate by Risk Type

Workplace Conduct-related matters are most likely to be anonymous, with two Business Integrity Risk Types in the top five

The following table shows the frequency (not median) of anonymity rates across the 24 *Risk Types*. Due to smaller report volumes for some *Risk Types*, NAVEX calculates frequency for these metrics rather than using median values. Excluding the *Risk Types* of *Other*, *Other Human Resources*, and *Other Business Integrity*, the five *Risk Types* with the greatest frequency of anonymous reporting across all reports in 2023 were:

53% Human Rights

48% Substance Abuse

46% Workplace Civility

41% Harassment

40% Free and Fair Competition

ANONYMOUS VS. NAMED REPORTING – ANONYMOUS REPORTING BY RISK TYPE
Frequency distribution

Risk Category	Risk Type	2021	2022	2023	2024
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	32%	35%	32%	30%
Business Integrity	Bribery and Corruption	36%	24%	30%	38%
	Confidential and Proprietary Information	20%	24%	25%	21%
	Conflicts of Interest	14%	17%	22%	28%
	Data Privacy and Protection	8%	11%	10%	9%
	Free and Fair Competition	35%	41%	40%	40%
	Global Trade	13%	12%	17%	20%
	Human Rights	54%	42%	41%	53%
	Insider Trading	32%	31%	31%	35%
	Other Business Integrity	22%	25%	23%	16%
	Political Activity	30%	21%	22%	32%
	Product Quality and Safety	21%	22%	21%	22%
Workplace Conduct	Compensation and Benefits	28%	34%	32%	36%
	Discrimination	36%	40%	39%	38%
	Harassment	40%	41%	41%	41%
	Other Human Resources	33%	35%	34%	34%
	Retaliation	31%	34%	34%	34%
	Substance Abuse	44%	42%	48%	48%
	Workplace Civility	46%	44%	45%	46%
Environment, Health and Safety	Environment	21%	23%	24%	27%
	Health and Safety	38%	34%	33%	30%
	Imminent Threat to a Person, Animals or Property	2%	4%	6%	6%
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	22%	25%	24%	22%
Other	Other	35%	41%	40%	37%

Anonymous vs. Named Reporting –
Anonymous Reporting Rate by Intake Method

Web reporting most likely to be anonymous

As in 2023, median anonymous Web reporting
was notably high (71%). This follows a consistent
pattern, as does the anonymity rate for various
channels of reporting over several years.
As covered elsewhere in this report, while Web
reporting was most likely to be anonymous
compared to other channels, it was more likely
than Hotline reporting to be substantiated. Other,
typically an in-person report, remains the most
likely to be substantiated.

ANONYMOUS VS. NAMED REPORTING - ANONYMOUS REPORTING BY INTAKE METHOD
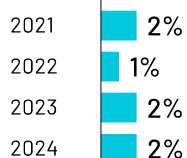Median reporting value (MRV)

Hotline

Year	
2021	49%
2022	53%
2023	50%
2024	50%

Web

Year	
2021	71%
2022	72%
2023	71%
2024	71%

Other

Year	
2021	2%
2022	1%
2023	2%
2024	2%

Anonymous vs. Named Reporting –
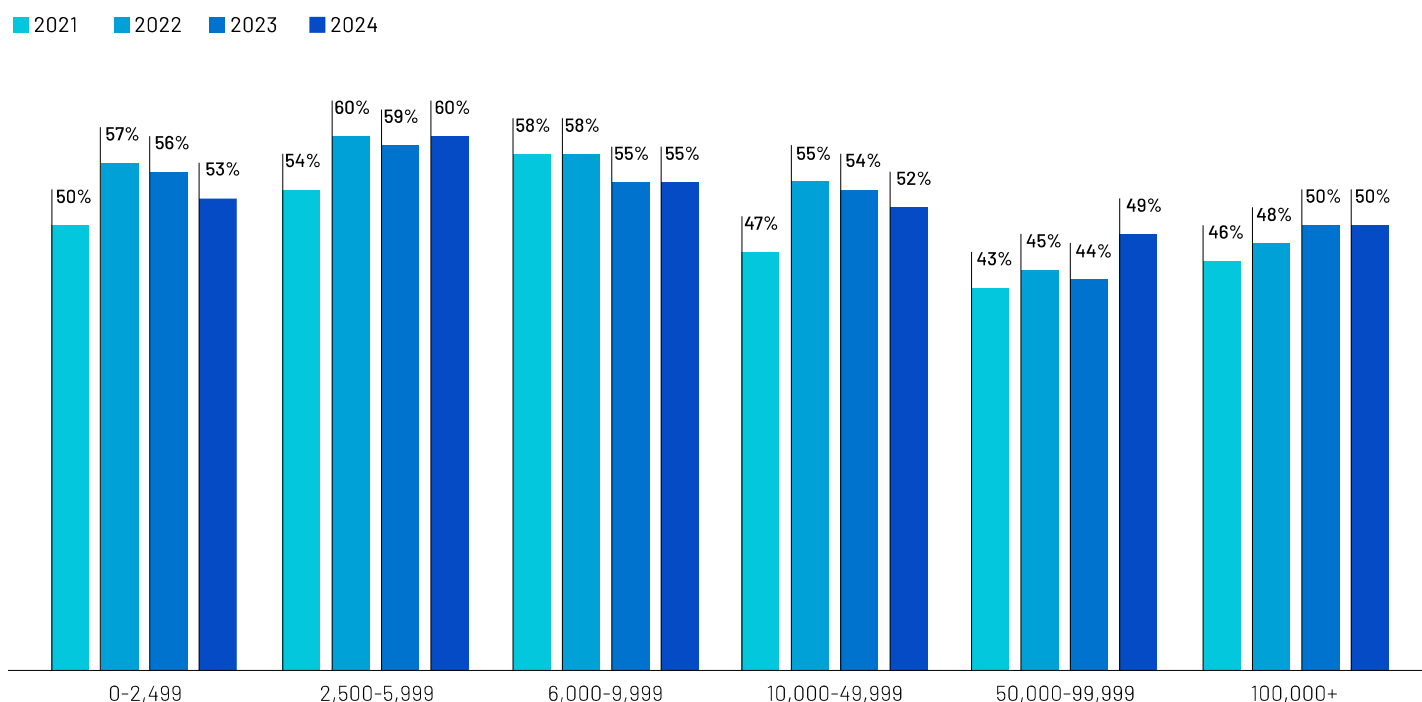## Anonymous Reporting Rate by Organization Employee Count

Anonymous Reporting Rate highest in five years for largest organizations

Historically, larger organizations – those with 50,000 to 100,000 employees – have had lower anonymity rates than their smaller peers. The anonymity rate for this group increased from 44% to 49% year-over-year and reached the highest level of anonymity over the past five years. This may represent an important signal for large organizations.

ANONYMOUS VS. NAMED REPORTING – ANONYMOUS REPORTING BY EMPLOYEE COUNT
Median reporting value (MRV)

■ 2021 ■ 2022 ■ 2023 ■ 2024

Employee Count	2021	2022	2023	2024
0–2,499	50%	57%	56%	53%
2,500–5,999	54%	60%	59%	60%
6,000–9,999	58%	58%	55%	55%
10,000–49,999	47%	55%	54%	52%
50,000–99,999	43%	45%	44%	49%
100,000+	46%	48%	50%	50%

05

Follow-Up Rate to Anonymous Reports

05 Follow-Up Rate to Anonymous Reports

Follow-Up Rate to Anonymous Reports remains consistently low

The ability for individuals to use an internal reporting system anonymously and still follow up on their report is a powerful tool to encourage engagement in the process and support better program outcomes. The *Follow-Up Rate to Anonymous Reports* benchmarking metric indicates the percentage of reports that were submitted anonymously and subsequently followed-up on by the reporter.

How to calculate: Find the number of reports where the anonymous reporter returned to the system at least once. Divide this number by the total number of anonymous reports received. Please note, we do not count multiple follow-ups to the same report per metric. If an anonymous reporter returned to the system two times, that report would be counted once.
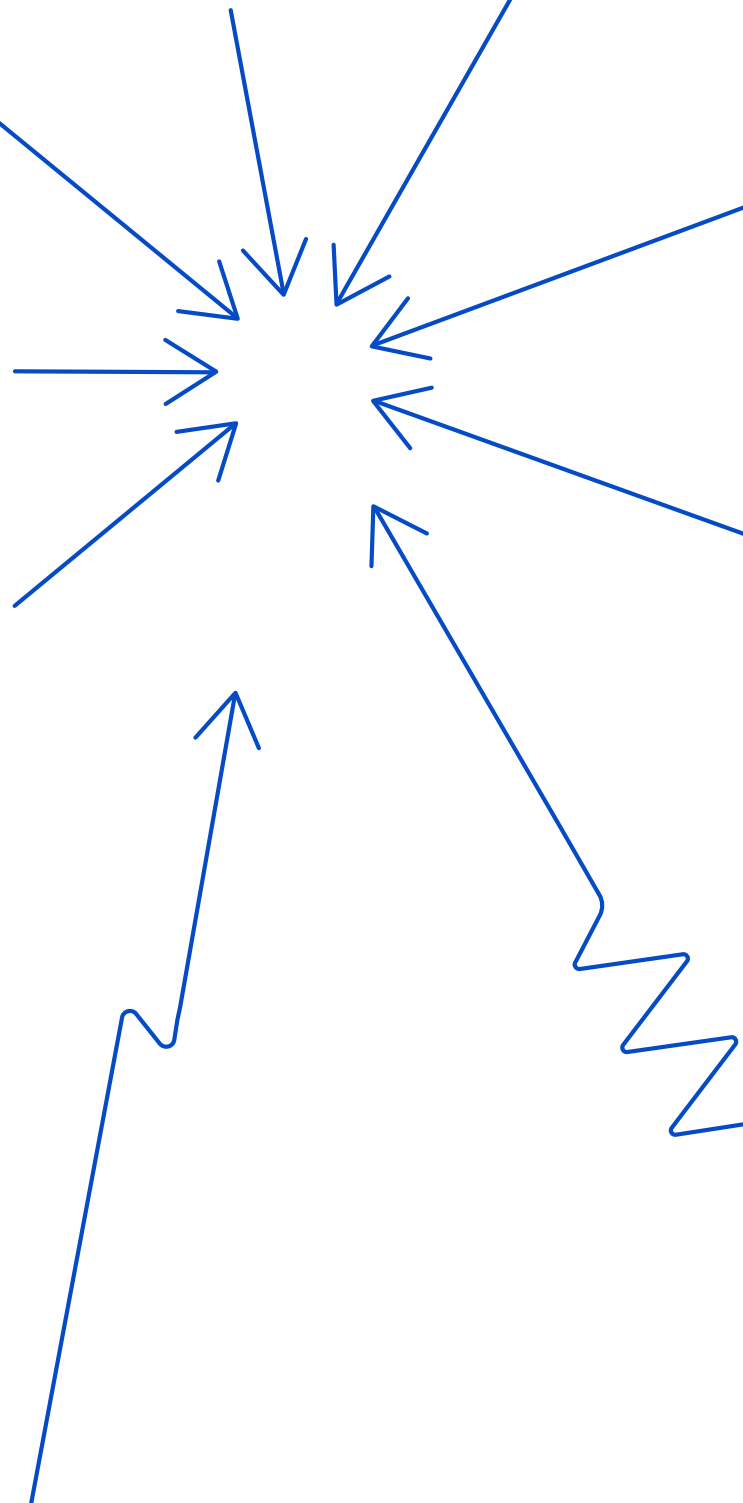
Findings

The median *Follow-Up Rate to Anonymous Reports* in 2024 (26%) was generally level with that of 2023 (27%). This metric has unfortunately been on the decline after peaking at 36% in 2019 – program managers may have an opportunity to remind reporters of the ability and obligation to follow up anonymously and continue to contribute to a quality investigation and outcome. Metrics across our distribution also appeared to stay generally level with 2023.

FOLLOW-UP RATE TO ANONYMOUS REPORTS
Median reporting value (MRV)
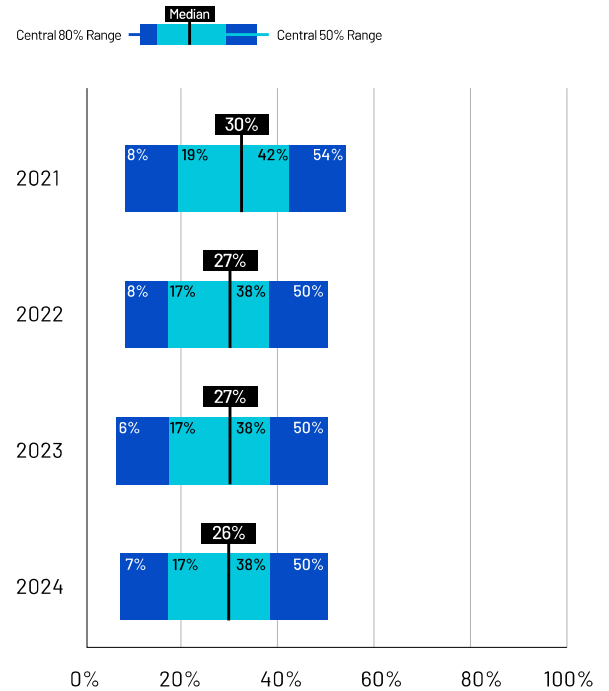
FOLLOW-UP RATE TO ANONYMOUS REPORTS
Median reporting value (MRV)
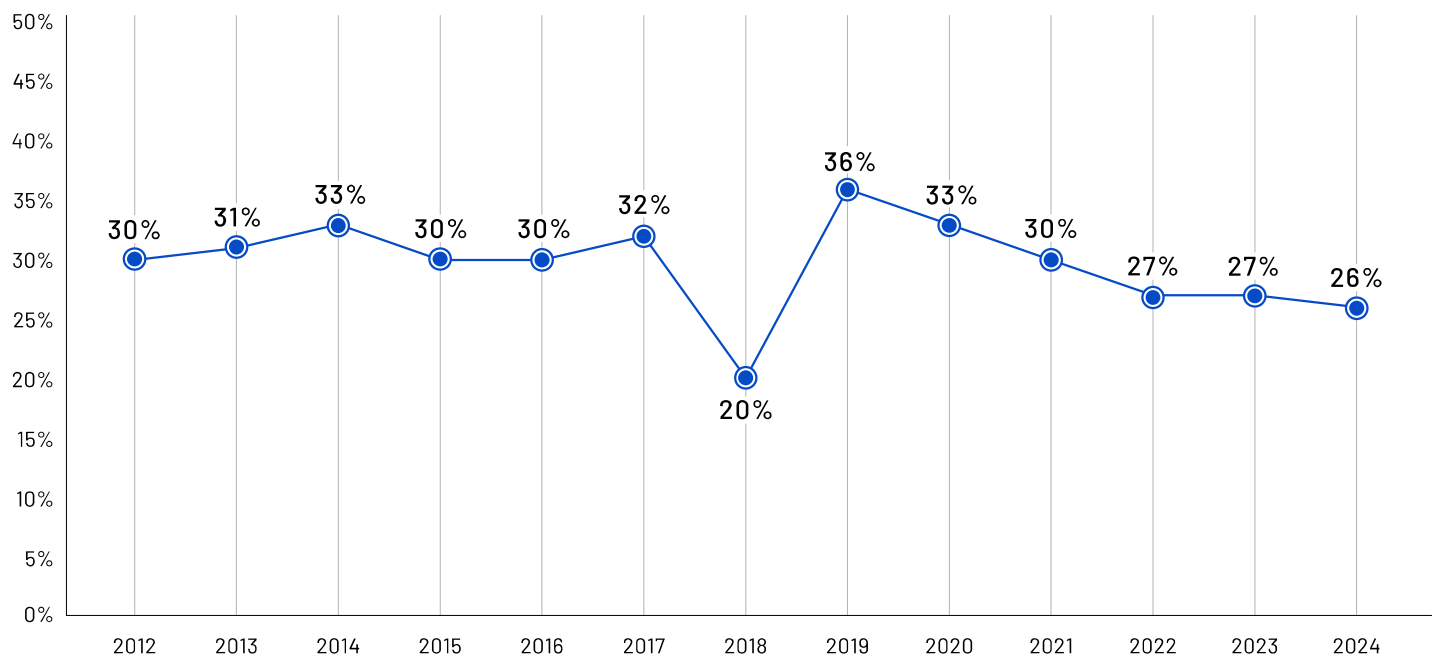
< 48 >

06

Substantiation Rate

06 Substantiation Rate

## Substantiation Rate rises again to an all-time high

The overall *Substantiation Rate* reflects the median rate of allegations from both named and anonymous reporters that were closed as substantiated OR partially substantiated. A high *Substantiation Rate* reflects a well-informed employee base making high-quality reports, coupled with effective investigation processes.

How to calculate: For overall *Substantiation Rate*: divide the number of allegation reports that were closed as substantiated or partially substantiated by the total number of allegation reports that were closed as substantiated/ partially substantiated or unsubstantiated as defined. We also note that there is a category described as "insufficient information" which is excluded from these calculations.

1. Substantiated: reports that when investigated prove to be correct or partially correct as reported

2. Unsubstantiated: reports that when investigated prove to be inaccurate as reported

NOTE: Due to smaller reporting levels for some of the 24 *Risk Types*, we are using overall frequency to calculate the *Substantiation Rate* by *Risk Type* rather than using median values.
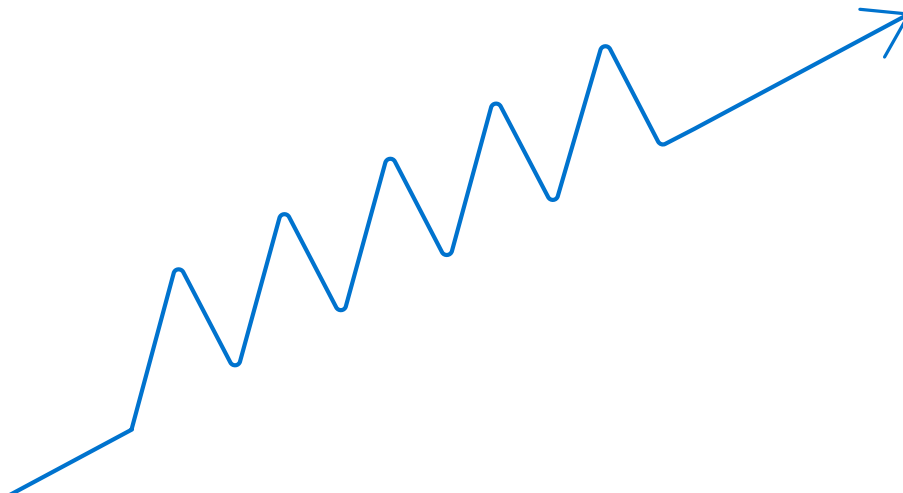
Findings

Median *Substantiation Rate* again increased comparing 2023 and 2024 data to the highest level we have seen in our reporting at 46%. Organizations are approaching the milestone of half of all reports received being substantiated all or in part. In addition, the overall distribution shifted higher. This is a positive finding for organizations, and affirmation that well-run internal reporting programs add value to the business.

SUBSTANTIATION RATE PERCENTILE COMPARISON
Median reporting value (MRV)
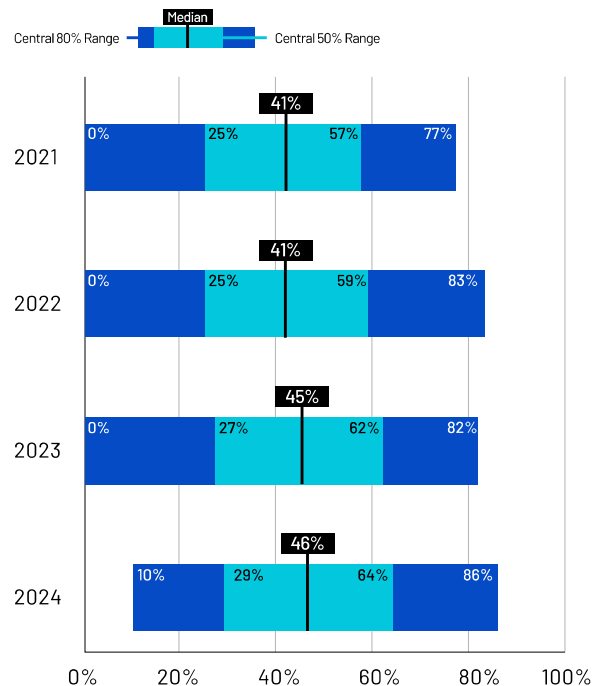
SUBSTANTIATION RATE - OVERALL SUBSTANTIATION RATE
Median reporting value (MRV)
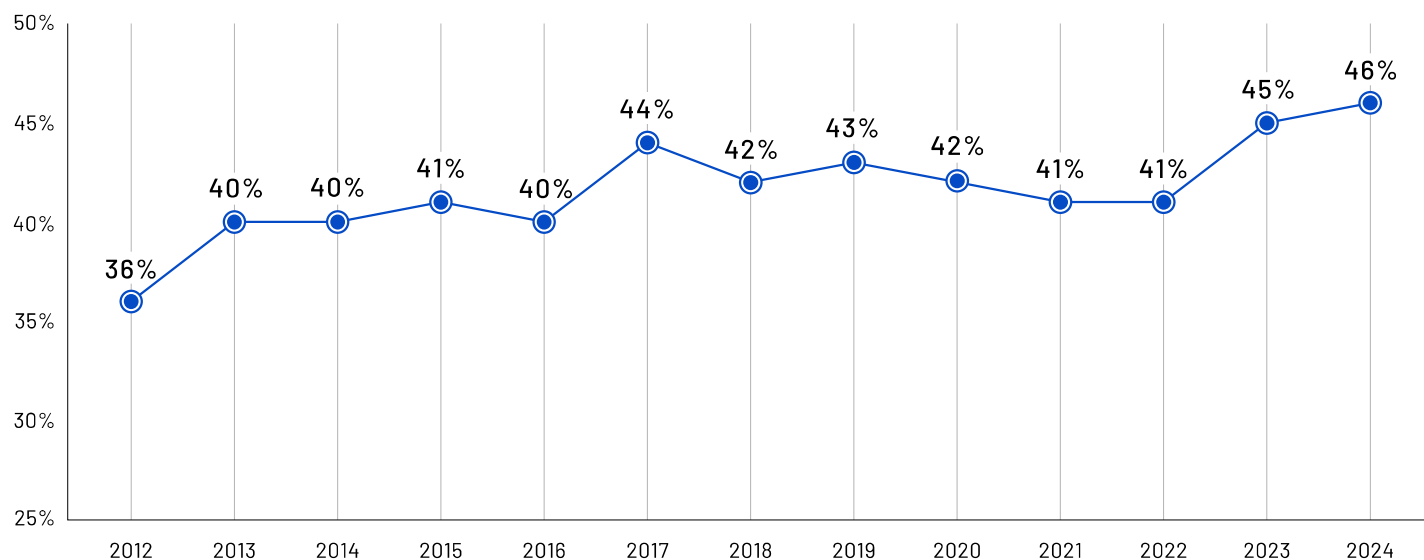
Substantiation Rate of Allegations by Risk Category

All categories hold steady or grow in Substantiation Rate

Notably, not only has overall median *Substantiation Rate* increased, but every *Risk Category* saw either consistent or increased substantiation. The *Risk Category* of *Misuse or Misappropriation of Assets* saw a significant increase in *Substantiation Rate* – up to 56% from a previously steady rate of 50%.

Further, *Workplace Conduct* matters remained at a 40% median *Substantiation Rate* over the last two years. This is important because too many organizations see this category as not a compliance issue. It is in fact either a compliance issue (in the case of harassment, discrimination and employment law violations) or a factor in compliance issues, when workplace bullying and intimidation lead employees to do the wrong thing. The category of *Workplace Conduct* deserves the respect of compliance programs.

SUBSTANTIATION RATE – SUBSTANTIATION RATE OF ALLEGATIONS BY RISK CATEGORY
Median reporting value (MRV)

Accounting, Auditing and Financial Reporting

2021	44%
2022	46%
2023	50%
2024	50%

Environment, Health and Safety

2021	46%
2022	50%
2023	57%
2024	57%

Business Integrity

2021	43%
2022	43%
2023	50%
2024	50%

Misuse or Misappropriation of Assets

2021	50%
2022	50%
2023	50%
2024	56%

Workplace Conduct

2021	38%
2022	38%
2023	40%
2024	40%

Other

2021	33%
2022	33%
2023	33%
2024	33%
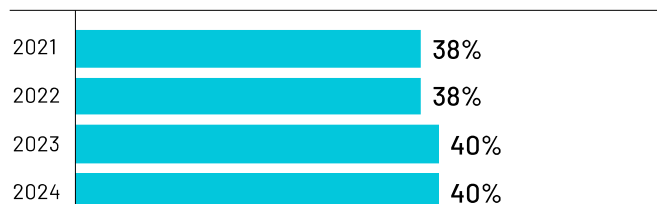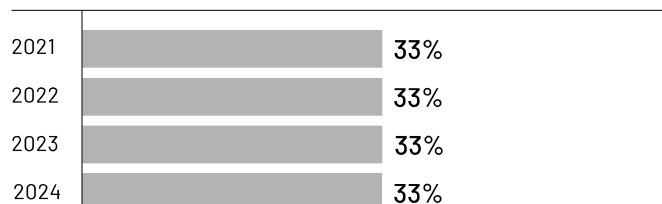
Substantiation Rate by Risk Type

Once again Imminent Threat reports are almost always substantiated

Metrics reflecting substantiation by *Risk Type* invite ample opportunity for interpretation. Note this calculation reflects frequency. Areas with a 50% or higher frequency of substantiation (excluding Other risk types) in 2023 data were:

90%
Imminent Threat to a Person, Animals or Property

80%
Insider Trading

78%
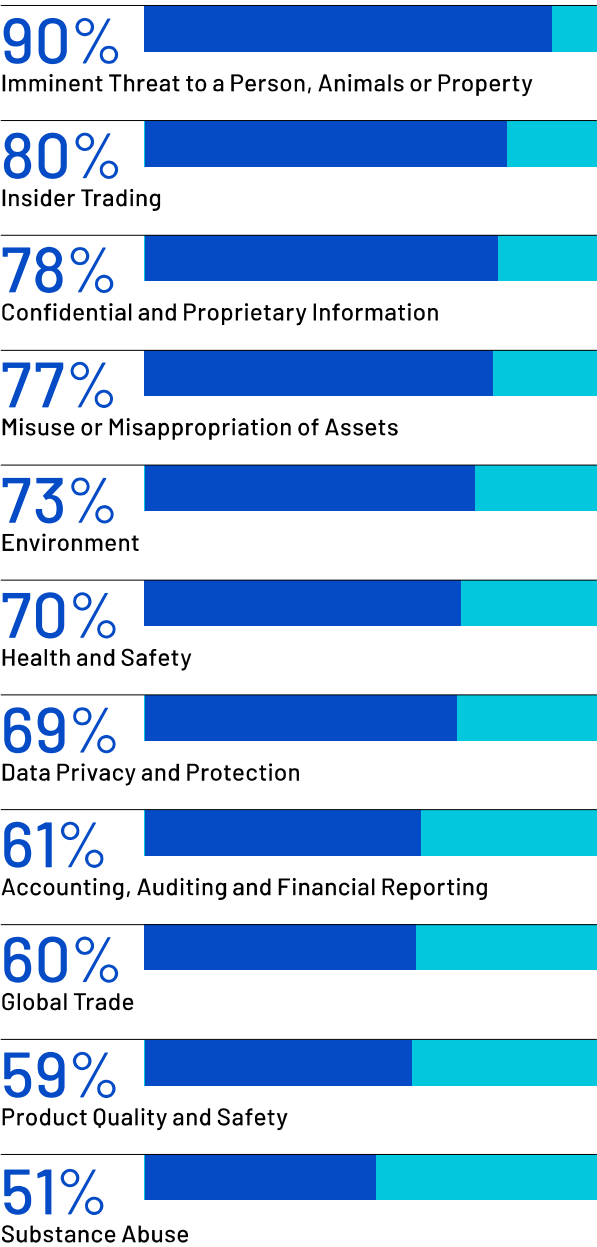Confidential and Proprietary Information

77%
Misuse or Misappropriation of Assets

73%
Environment

70%
Health and Safety

69%
Data Privacy and Protection

61%
Accounting, Auditing and Financial Reporting

60%
Global Trade

59%
Product Quality and Safety

51%
Substance Abuse

Notably, 64% of reports made in the *Accounting, Auditing and Financial Reporting Risk Type* were substantiated in 2024 (compared to 48% in 2023). These types of reports often represent significant material risks to organizations.

Reports focused on *Imminent Threat to a Person, Animals or Property* have risen in *Substantiation Rate* for several years to reach a 90% median *Substantiation Rate*. *Substance Abuse* report substantiation rates have also increased. These reports are particularly notable given the higher likelihood of these cases to be reported anonymously, which generally leads to greater investigatory challenges.

Reports relating to *Confidential and Proprietary Information* are being substantiated at a higher rate each year for the last three years with a remarkable frequency of 80% substantiation up from 45% in 2021.

Finally, by far, reports of *Retaliation* had the lowest frequency of substantiation at 17%. This is consistent with prior years and is unfortunate. While these cases can be difficult to investigate and prove, it seems that this is an area needing additional focus for programs to ultimately be successful.

SUBSTANTIATION RATE – SUBSTANTIATION RATE OF ALLEGATIONS BY RISK TYPE
Frequency distribution

Risk Category	Risk Type	2021	2022	2023	2024
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	53%	53%	48%	61%
Business Integrity	Bribery and Corruption	41%	40%	37%	39%
	Confidential and Proprietary Information	45%	57%	63%	78%
	Conflicts of Interest	39%	41%	38%	35%
	Data Privacy and Protection	70%	68%	67%	69%
	Free and Fair Competition	54%	40%	37%	36%
	Global Trade	93%	76%	22%	60%
	Human Rights	42%	43%	49%	43%
	Insider Trading	45%	61%	81%	80%
	Other Business Integrity	51%	53%	59%	62%
	Political Activity	46%	17%	16%	45%
	Product Quality and Safety	57%	46%	55%	59%
Workplace Conduct	Compensation and Benefits	51%	49%	45%	44%
	Discrimination	31%	31%	31%	33%
	Harassment	43%	43%	45%	45%
	Other Human Resources	46%	44%	47%	49%
	Retaliation	15%	17%	16%	18%
	Substance Abuse	40%	49%	50%	51%
	Workplace Civility	43%	45%	45%	46%
Environment, Health and Safety	Environment	57%	71%	72%	73%
	Health and Safety	65%	65%	66%	70%
	Imminent Threat to a Person, Animals or Property	82%	75%	89%	90%
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	66%	67%	70%	77%
Other	Other	41%	44%	43%	59%

Substantiation Rate of Anonymous vs. Named Reports

**Substantiation Rate increases for anonymous reports while named remains steady**

Named reports have always been more likely to be substantiated. This is not surprising given the clear ability organizations have to follow up directly with the reporter.

While the slight increase in median *Substantiation Rate* for anonymous reports may seem small, this critical metric moves in geologic time. To see organizations and reporters slowly moving toward a potentially better series of substantiated results in anonymous reporting is encouraging.
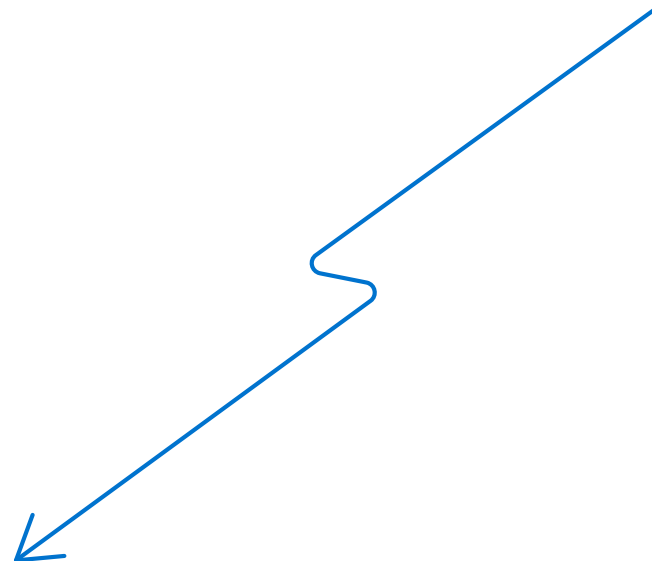
SUBSTANTIATION RATE – SUBSTANTIATION RATE OF ANONYMOUS VS. NAMED REPORTS
Median reporting value (MRV)

■ Named   ■ Anonymous

Year	Named	Anonymous
2021	46%	33%
2022	47%	33%
2023	50%	33%
2024	50%	34%
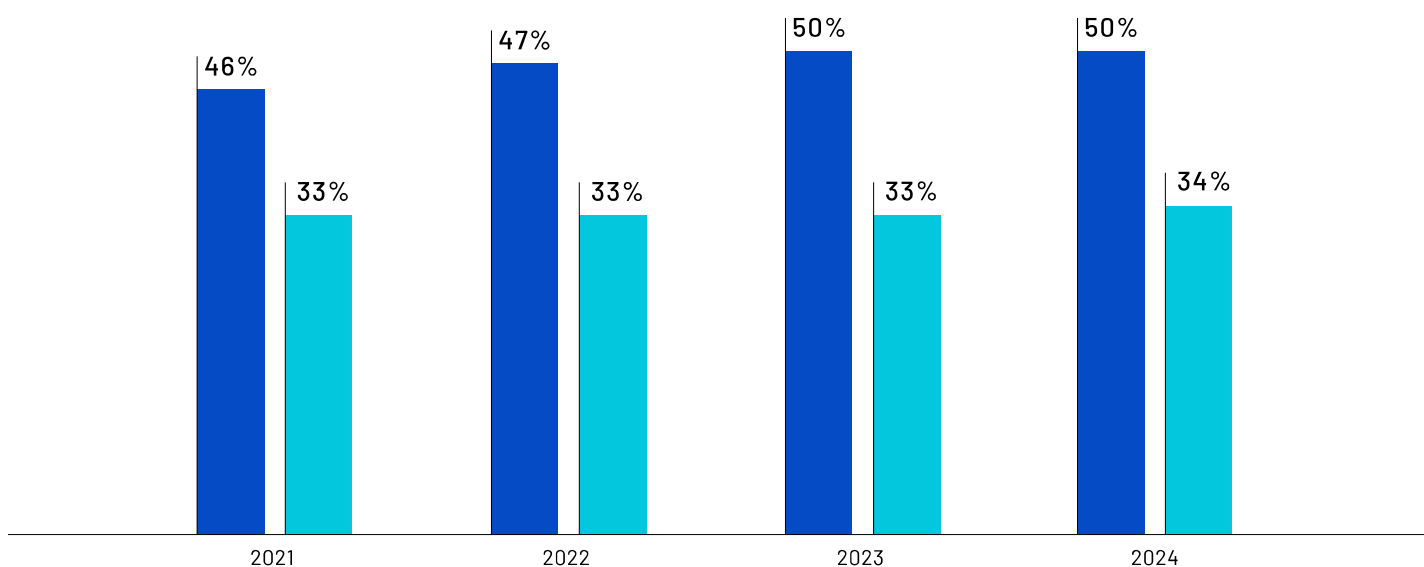
Substantiation Rate by Intake Method

Substantiation Rate holds steady across intake channels

Levels of substantiation appear largely consistent between 2023 and 2024 across various channels, but the differences invite consideration. Web reporting substantiation is greater than phone, for example.

Reflective of previous years' data, "Other" reports have the greatest *Substantiation Rate*. These reports are generally in person, and organizations would be wise to track this channel as part of the performance of their internal reporting programs.

SUBSTANTIATION RATE – SUBSTANTIATION RATE BY INTAKE METHOD
Median reporting value (MRV)

Hotline

Year	Value
2021	33%
2022	33%
2023	33%
2024	33%

Web

Year	Value
2021	37%
2022	39%
2023	40%
2024	40%

Other

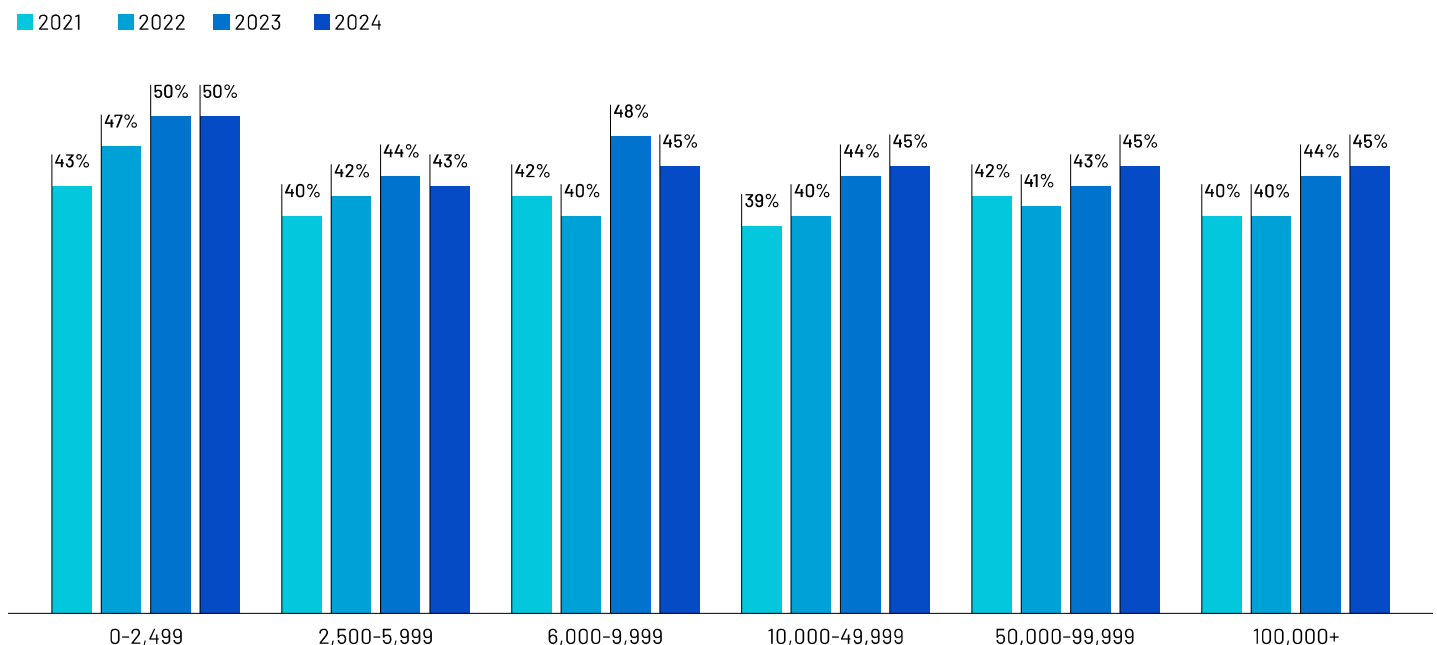| Year	Value
2021	53%
2022	56%
2023	62%
2024	61%

Substantiation Rate by Employee Count

Substantiation increases seen at all levels since 2021, with greatest substantiation among smallest organizations

The smallest organization size cohort in our distribution, from zero to 2,499 employees, showed a 50% median *Substantiation Rate* in 2024. This was consistent with 2023, and the greatest rate in our distribution. As noted earlier in the report, this size cohort also has the highest *Reports per 100 Employees*. Generally, organizations in each size cohorts saw similar levels of substantiation comparing 2023 and 2024.
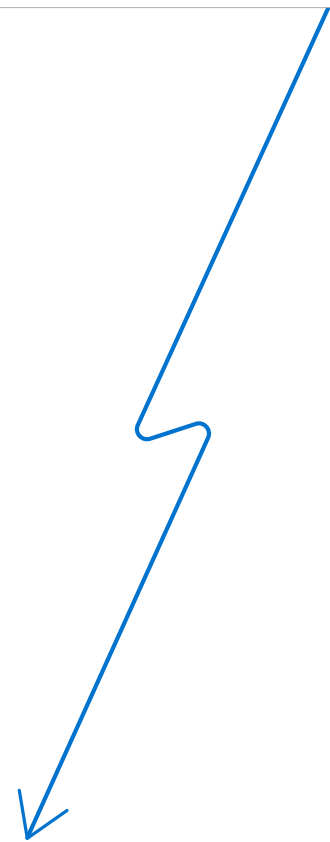
SUBSTANTIATION RATE – SUBSTANTIATION RATE BY EMPLOYEE COUNT
Median reporting value (MRV)

■ 2021 ■ 2022 ■ 2023 ■ 2024

Employee Count	2021	2022	2023	2024
0–2,499	43%	47%	50%	50%
2,500–5,999	40%	42%	44%	43%
6,000–9,999	42%	40%	48%	45%
10,000–49,999	39%	40%	44%	45%
50,000–99,999	42%	41%	43%	45%
100,000+	40%	40%	44%	45%

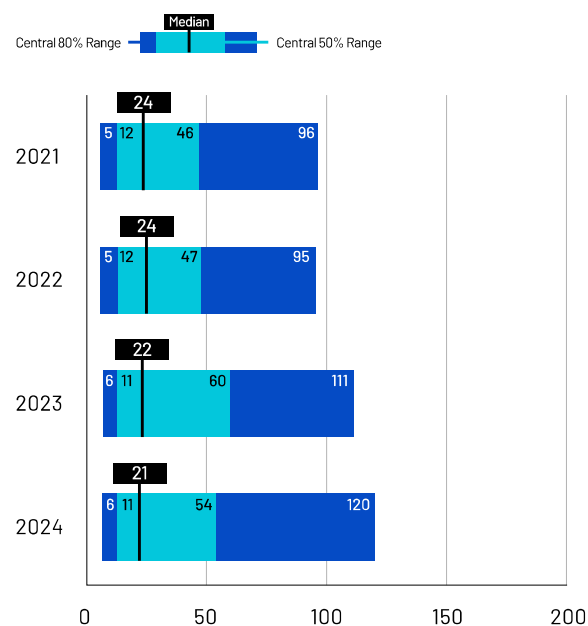< **57** >

07

Case Closure Time

07 Case Closure Time

Case Closure distribution widens while medians hold steady

Case Closure Time metrics measure the number of calendar (not business) days it takes an organization to close a case (report). This benchmark is a key indicator of program effectiveness and impacts employees' perception of the process.

How to calculate: Calculate the number of days between the date a report is received and the date it is closed for each report. Then, calculate your mean *Case Closure Time* by dividing the total sum of all *Case Closure Times* by the total number of cases closed. For median values, find the middle point of the data – this is an important metric to explore, as it helps lessen the impact of outliers that can have a major impact on overall metrics.

CASE CLOSURE TIME - ORGANIZATION MEDIAN VALUES PERCENTILE COMPARISON

Central 80% Range — Median — Central 50% Range

Year	5%	25%	Median	75%	95%
2021	5	12	24	46	96
2022	5	12	24	47	95
2023	6	11	22	60	111
2024	6	11	21	54	120

MEDIAN CASE CLOSURE TIMES USING ORGANIZATION MEDIAN VALUES
Median reporting value (MRV) in days

| Year	
2021	24 days
2022	24 days
2023	22 days
2024	21 days

_____ Findings

NAVEX continues to examine *Case Closure Time* through two methodologies – median of organization medians and median of organization means. Cases with very high or very low closure times influence figures for the median of organization means more heavily than figures for the median of organization medians. The median of organization medians values mitigate the effect of outliers.

It's evident when viewing *Case Closure Time* through these two methodologies that outliers have a significant impact. The Median *Case Closure Time* using organization median values was 21 days – one day shorter comparing 2023 and 2024 data. While the long end of the distribution became longer – 111 days to 120 days – the middle 50% became shorter. This might reinforce a narrowing toward the median observed in other parts of this report.

Trends for median of means were similar, with some nuance. Median of means decreased, and the distribution narrowed on the lower end of the middle 50% of our distribution.

CASE CLOSURE TIME – ORGANIZATION MEAN VALUES PERCENTILE COMPARISON
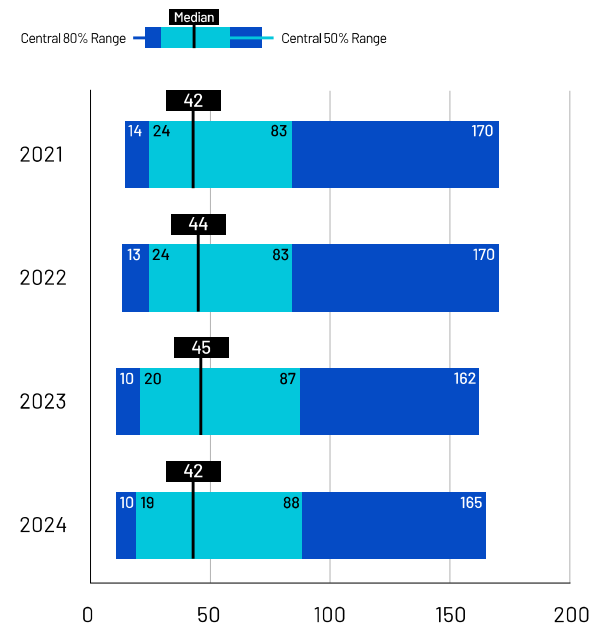
CLOSURE TIME – ORGANIZATION MEAN VALUES PERCENTILE COMPARISON
Median reporting value (MRV) in days

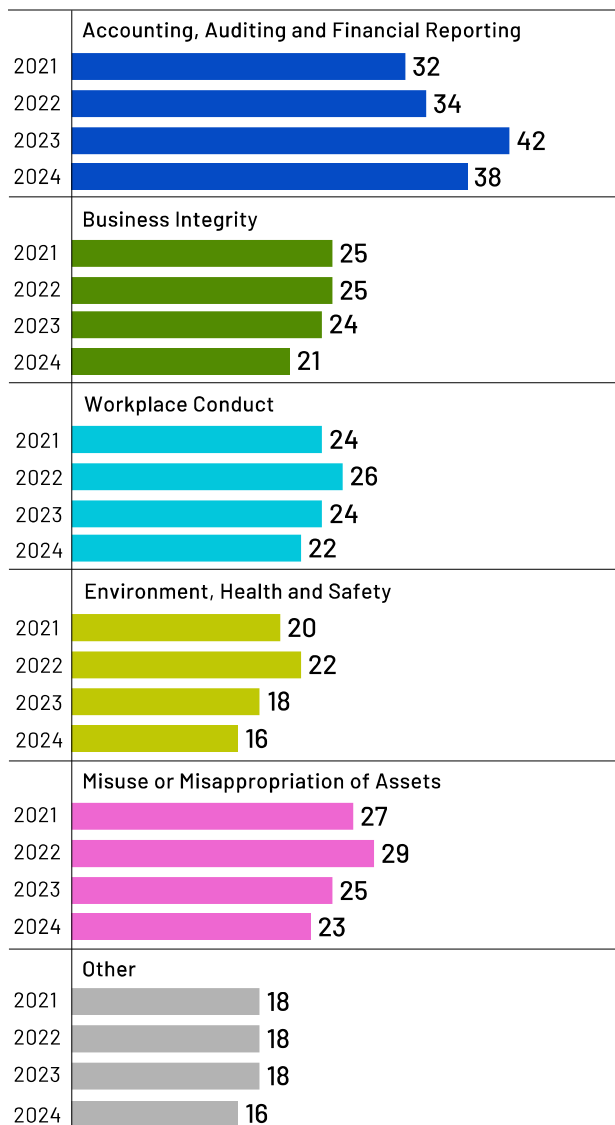|	
2021	42 days
2022	44 days
2023	45 days
2024	42 days

Case Closure Time – Comparison in Days by Risk Category

Case Closure Time across *Risk Categories* was largely consistent comparing 2023 and 2024, with *Accounting, Auditing and Financial Reporting* cases taking the longest to close. We also noted that the longer *Case Closure Time* for *Workplace Conduct* may be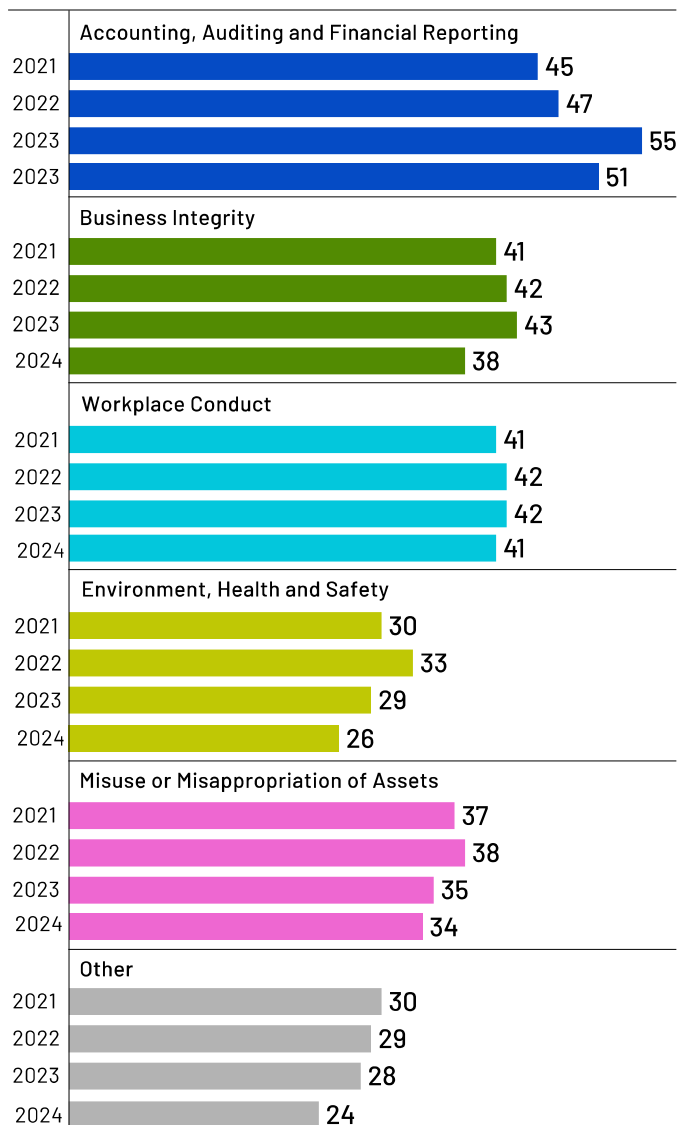 worthy of examination by program managers. These categories of reporting may have a significant impact on workplace culture. When well-cultivated, workplace culture is one of the most valuable assets to any organization. Reporters should be aware that the organization is taking their reports seriously and acting on them accordingly.

CASE CLOSURE TIME – COMPARISON IN DAYS BY RISK CATEGORY
Median reporting value (MRV)

Median of Medians by Client

Accounting, Auditing and Financial Reporting
- 2021: 32
- 2022: 34
- 2023: 42
- 2024: 38

Business Integrity
- 2021: 25
- 2022: 25
- 2023: 24
- 2024: 21

Workplace Conduct
- 2021: 24
- 2022: 26
- 2023: 24
- 2024: 22

Environment, Health and Safety
- 2021: 20
- 2022: 22
- 2023: 18
- 2024: 16

Misuse or Misappropriation of Assets
- 2021: 27
- 2022: 29
- 2023: 25
- 2024: 23

Other
- 2021: 18
- 2022: 18
- 2023: 18
- 2024: 16

Median of Means by Client

Accounting, Auditing and Financial Reporting
- 2021: 45
- 2022: 47
- 2023: 55
- 2023: 51

Business Integrity
- 2021: 41
- 2022: 42
- 2023: 43
- 2024: 38

Workplace Conduct
- 2021: 41
- 2022: 42
- 2023: 42
- 2024: 41

Environment, Health and Safety
- 2021: 30
- 2022: 33
- 2023: 29
- 2024: 26

Misuse or Misappropriation of Assets
- 2021: 37
- 2022: 38
- 2023: 35
- 2024: 34
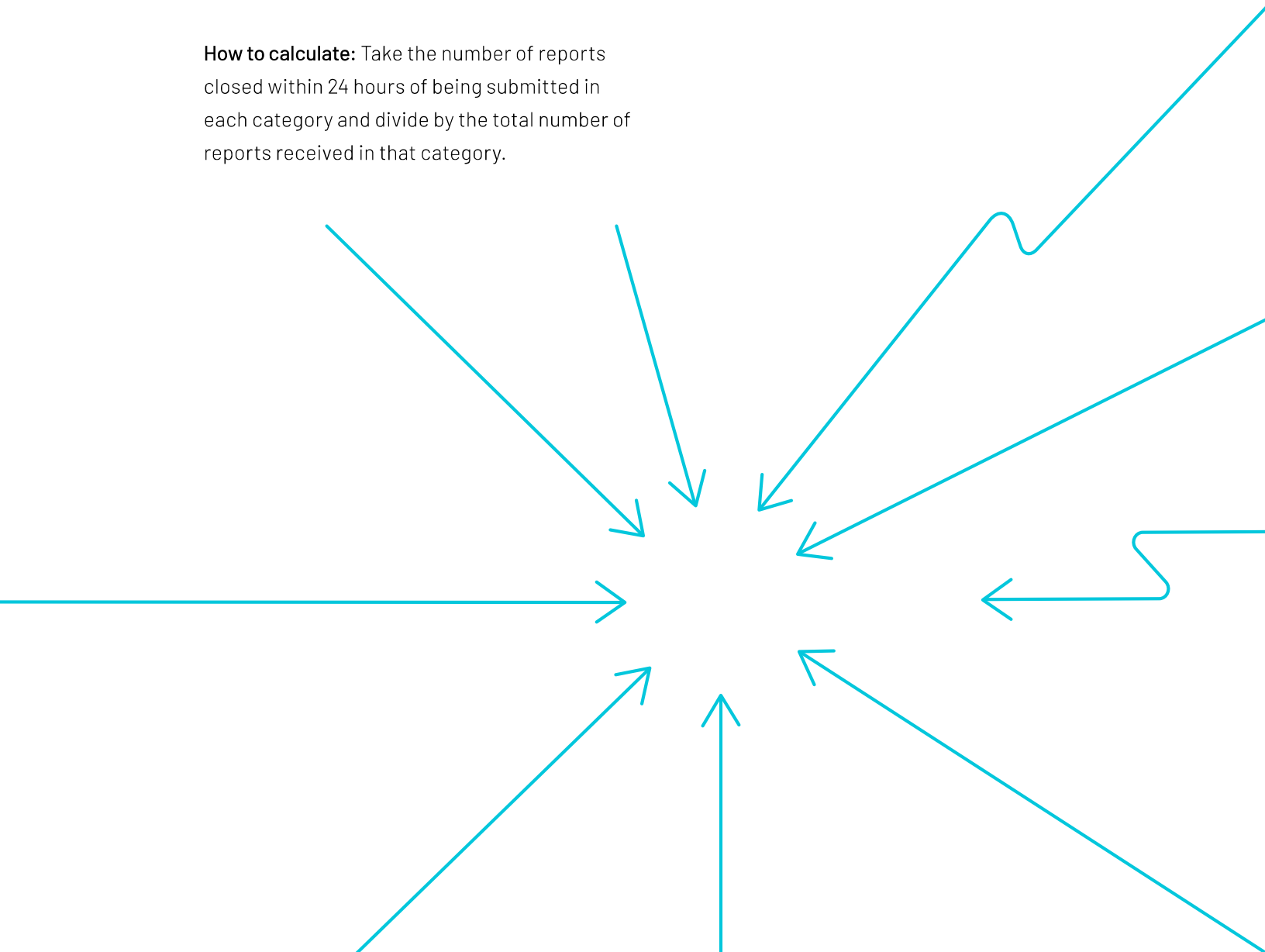
Other
- 2021: 30
- 2022: 29
- 2023: 28
- 2024: 24

Case Closure Time –
Distribution of Cases Closed Same Day by Risk Category

**Every Risk Category increases
in same-day closures**

This metric shows the frequency of cases closed
within 24 hours of being submitted, organized by
Risk Category. This is an indicator of cases that
may have been referred and marked "closed" in
the incident management system yet may remain
active under oversight of another department.

How to calculate: Take the number of reports
closed within 24 hours of being submitted in
each category and divide by the total number of
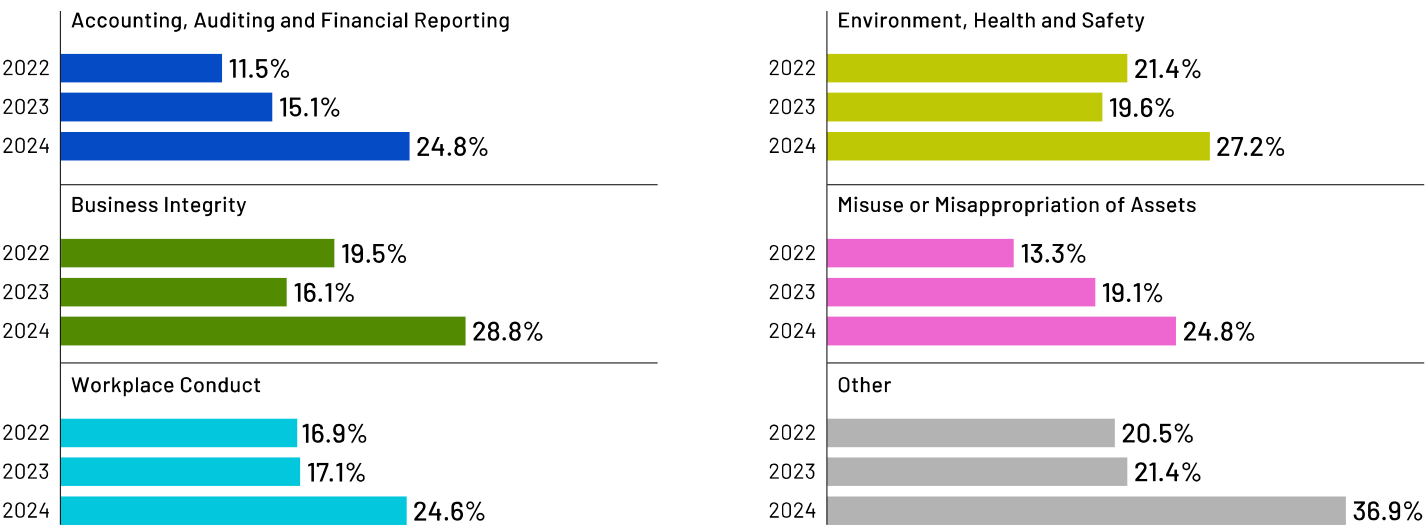reports received in that category.

Findings

Introduced in 2023's report, this metric can be a signal that reports marked as "closed" in the incident management system may have been referred to another department. Though some cases are indeed closed within the same day, often a case closed same day remains under investigation and only appears as "closed" in the incident management system. This provides an incomplete view of actual active risk throughout the organization to stakeholders charged with overseeing the internal reporting system.

Data from 2024 shows every category increasing substantially in the frequency of reports closed the same day. This might suggest cases are passed to another function of the organization for investigation while still effectively "open" as far as risk is concerned. Fundamentally, internal reporting program managers should maintain visibility into the progress of investigations even if passed off to another division of the organization. And, we recommend that these cases not be closed in the system until the review and any actions taken have been completed. Employees view the owners of the reporting system as accountable for the report whether another department investigates the matter or not. If that matter falls through the cracks in another department, the reporting program will lose the confidence of the reporter.

CASE CLOSURE TIME – PERCENT OF CASES CLOSED SAME DAY BY RISK CATEGORY
Frequency distribution

Accounting, Auditing and Financial Reporting

Year	Percent
2022	11.5%
2023	15.1%
2024	24.8%

Business Integrity

Year	Percent
2022	19.5%
2023	16.1%
2024	28.8%

Workplace Conduct

Year	Percent
2022	16.9%
2023	17.1%
2024	24.6%

Environment, Health and Safety

Year	Percent
2022	21.4%
2023	19.6%
2024	27.2%

Misuse or Misappropriation of Assets

Year	Percent
2022	13.3%
2023	19.1%
2024	24.8%

Other

Year	Percent
2022	20.5%
2023	21.4%
2024	36.9%

Case Closure Time by Risk Type

Many Risk Types saw a decrease in Case Closure Time

NAVEX provides this metric by median of organization medians and median of organization means. *Case Closure Time* shown by the median of organization median method helps to control for the impact of outliers. Using the median of medians approach, in 2024, the six *Risk Types* representing the highest median *Case Closure Times* were:

92 days
Bribery and Corruption

60 days
Global Trade

50 days
Free and Fair Competition

38 days
Accounting, Auditing and Financial Reporting

32 days
Retaliation

32 days
Conflicts of Interest

Workplace Civility grew to represent a greater share of overall frequency of reporting in the years following the pandemic era. We noted *Case Closure Time* in this *Risk Type* decreased markedly across both frequency and median calculations in the past few years. *Substance Abuse*-type cases have also declined in case closure – together, these trends may reflect a greater return-to-office inclination among some organizations. *Human Rights* reports have also declined in closure time – this may follow regulatory focus in this area that is helping to educate organizations and reporters to be mindful of this issue in their supply chains.

Also notable is that the *Case Closure Time* for *Product Quality and Safety* dropped significantly over 2023. We discussed earlier the heightened media coverage of these types of issues and consider this may have had an impact on reducing investigation time.

There was also a significant decline in *Case Closure Time* of *Imminent Threat to a Person, Animals or Property* but even at a median of nine days, this seems to be longer than we would expect for this *Risk Type*.

Finally, the median *Case Closure Time* for Retaliation cases increased back to 32 days from 28 days which indicates some time is being taken on these matters even though the *Substantiation Rate* is extremely low in comparison to all other *Risk Types*.

CASE CLOSURE TIME – CASE CLOSURE TIME BY RISK TYPE
Median reporting value (MRV)

Risk Category	Risk Type	Median (in Days)			Mean (in Days)		
		2022	2023	2024	2022	2023	2024
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	34	42	38	48	55	51
Business Integrity	Bribery and Corruption	57	88	92	73	96	101
	Confidential and Proprietary Information	27	26	24	34	36	30
	Conflicts of Interest	30	32	32	45	42	44
	Data Privacy and Protection	21	20	18	30	33	26
	Free and Fair Competition	48	83	50	56	86	56
	Global Trade	41	59	60	46	68	60
	Human Rights	31	37	24	37	44	38
	Insider Trading	27	61	23	24	61	23
	Other Business Integrity	24	23	21	39	40	37
	Political Activity	15	20	11	17	38	12
	Product Quality and Safety	18	42	20	35	59	28
Workplace Conduct	Compensation and Benefits	16	14	13	24	22	17
	Discrimination	31	28	27	43	40	40
	Harassment	29	25	23	38	40	37
	Other Human Resources	21	21	20	36	37	34
	Retaliation	32	28	32	42	37	37
	Substance Abuse	21	14	13	27	16	16
	Workplace Civility	28	23	19	40	37	32
Environment, Health and Safety	Environmental	18	29	23	34	34	33
	Health and Safety	22	18	16	32	29	25
	Imminent Threat to a Person, Animals or Property	16	14	9	28	18	13
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	28	25	23	40	35	34
Other	Other	18	18	16	32	28	24

Distribution of Case Closure Time

Cases open for over 100 days continue to skew the distribution of Case Closure Time

As in prior years, outliers significantly influence analysis of the data. This is evident in the median of organization means, where outliers cause organizations with a mean *Case Closure Time* over 100 or more days to be the largest cohort in the distribution.
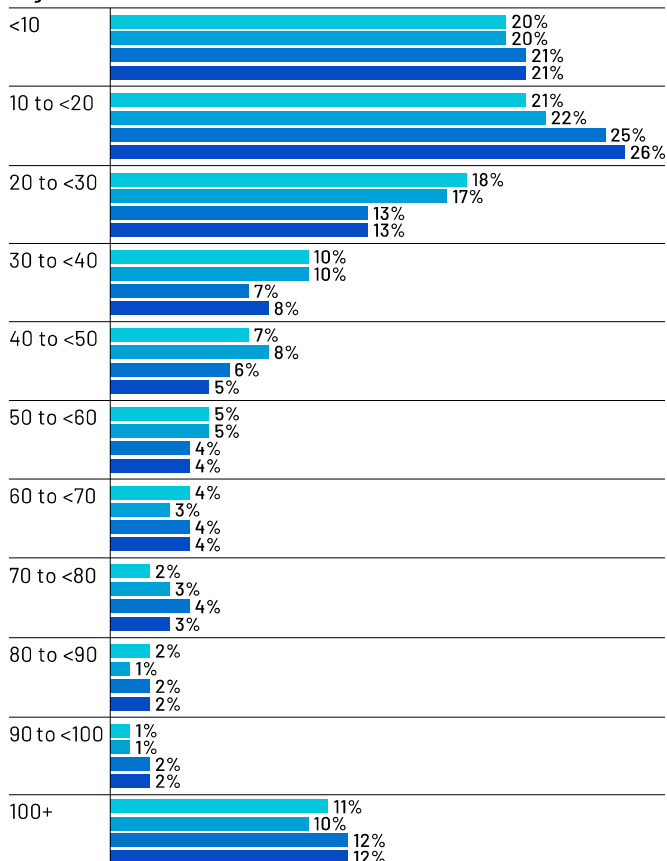
When viewed through the lens of the median of organization medians methodology, the influence of those outliers is diminished. Much more of the population falls under 30 days compared against median of organization means. The cohort with a median closure time of 100 or more days is still a significant portion of the distribution, but this metric better represents case behavior across the population of organizations.

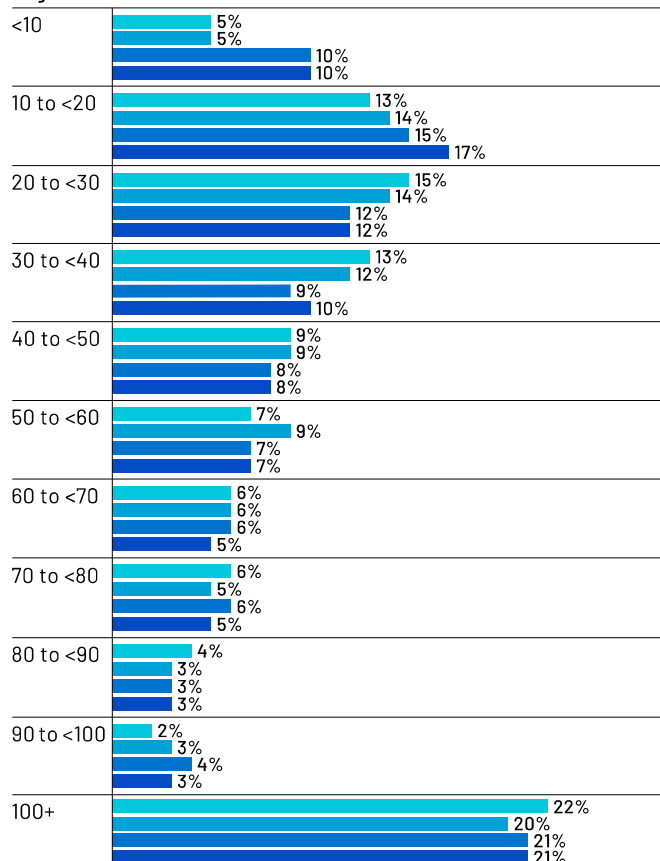**CASE CLOSURE TIME – DISTRIBUTION OF CASE CLOSURE TIME**
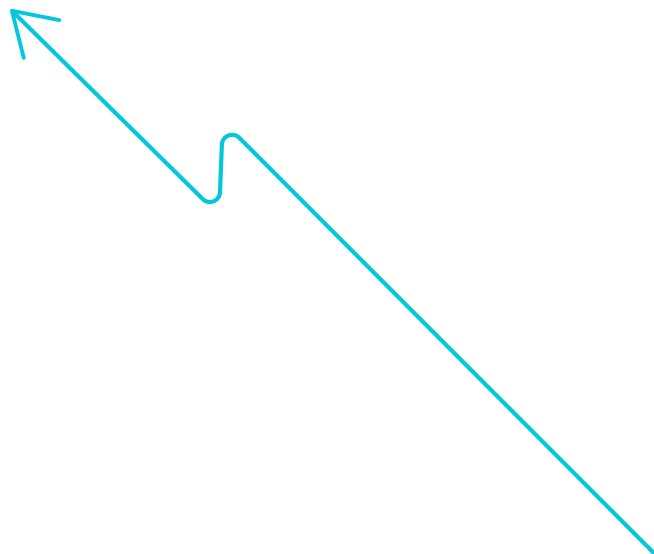Frequency distribution

■ 2021   ■ 2022   ■ 2023   ■ 2024

Organization Median Values

Range	2021	2022	2023	2024
<10	20%	20%	21%	21%
10 to <20	21%	22%	25%	26%
20 to <30	18%	17%	13%	13%
30 to <40	10%	10%	7%	8%
40 to <50	7%	8%	6%	5%
50 to <60	5%	5%	4%	4%
60 to <70	4%	3%	4%	4%
70 to <80	2%	3%	4%	3%
80 to <90	2%	1%	2%	2%
90 to <100	1%	1%	2%	2%
100+	11%	10%	12%	12%

Organization Mean Values

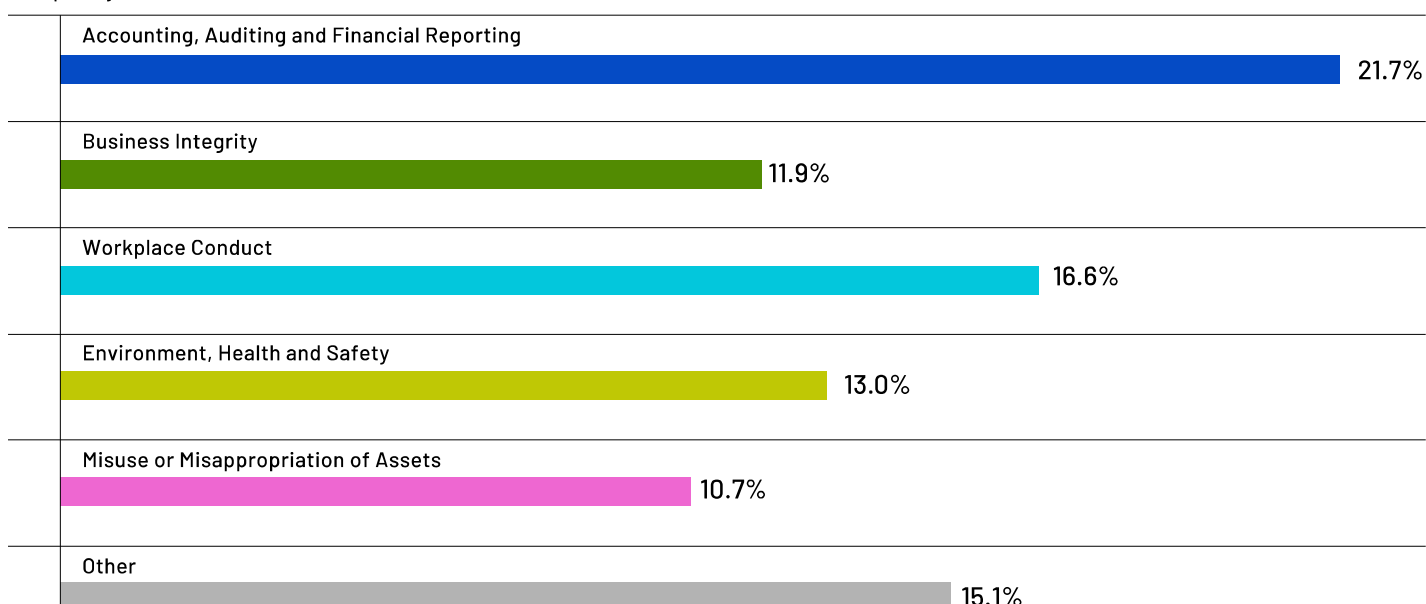| Range	2021	2022	2023	2024
<10	5%	5%	10%	10%
10 to <20	13%	14%	15%	17%
20 to <30	15%	14%	12%	12%
30 to <40	13%	12%	9%	10%
40 to <50	9%	9%	8%	8%
50 to <60	7%	9%	7%	7%
60 to <70	6%	6%	6%	5%
70 to <80	6%	5%	6%	5%
80 to <90	4%	3%	3%	3%
90 to <100	2%	3%	4%	3%
100+	22%	20%	21%	21%

We observed that 12% of cases (median of medians) remain open for over 100 days. We analyzed the *Risk Categories* of these prolonged cases to understand why they remain unresolved for such an extended period. While it is not surprising that accounting-related reports take longer to resolve, it is noteworthy that *Workplace Conduct* cases also experience significant delays. Here, there could be specific labor and employment related matters, but organizations should take care to ensure that day-to-day culture impacting issues are not left unaddressed for months.

CASES OPEN FOR 100+ DAYS BY RISK CATEGORIES
Frequency distribution

Frequency

Accounting, Auditing and Financial Reporting
21.7%

Business Integrity
11.9%

Workplace Conduct
16.6%

Environment, Health and Safety
13.0%

Misuse or Misappropriation of Assets
10.7%

Other
15.1%

Case Closure Time for Anonymous vs. Named Report

Median of organization median Case Closure Time trending across the board

Case Closure Time for both *Anonymous vs. Named Reports* declined in both metrics comparing 2023 and 2024 data. This aligns with declines overall seen for *Case Closure Time*. Generally, more organizations appear to be growing closer to the median.

While named reports have always closed faster than anonymous reports, by both methodologies, named and anonymous reports differed by only a handful of days in *Case Closure Time* in 2024. This was consistent with the convergence in *Case Closure Time* observed in 2023 data, which followed periods since 2020 in which the time to close an anonymous report appeared to be stretching longer than that of a named report amid pressures from the COVID-19 pandemic.

CASE CLOSURE TIME BY ANONYMOUS VS. NAMED REPORTS
Median reporting value (MRV) in days

■ Named ■ Anonymous

Organization Median Values

Year	Named	Anonymous
2021	21	27
2022	23	26
2023	22	24
2024	21	21

Organization Mean Values

Year	Named	Anonymous
2021	39	45
2022	41	43
2023	42	45
2024	40	39
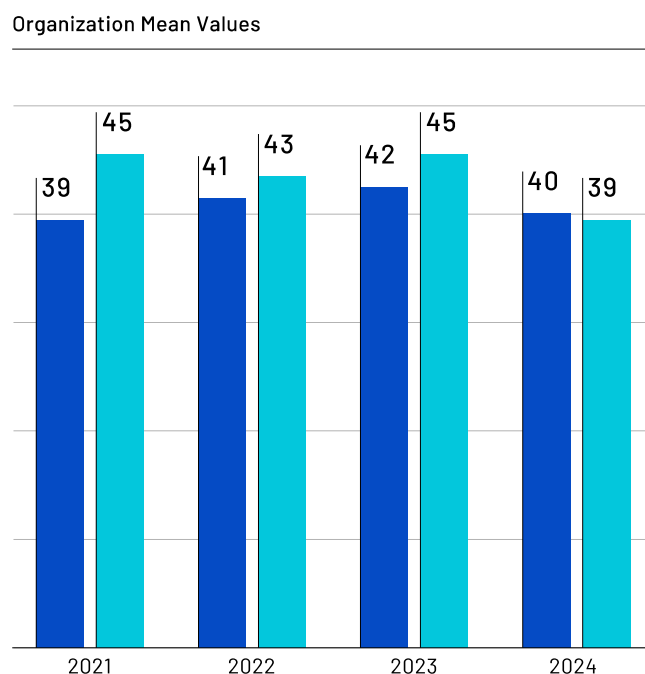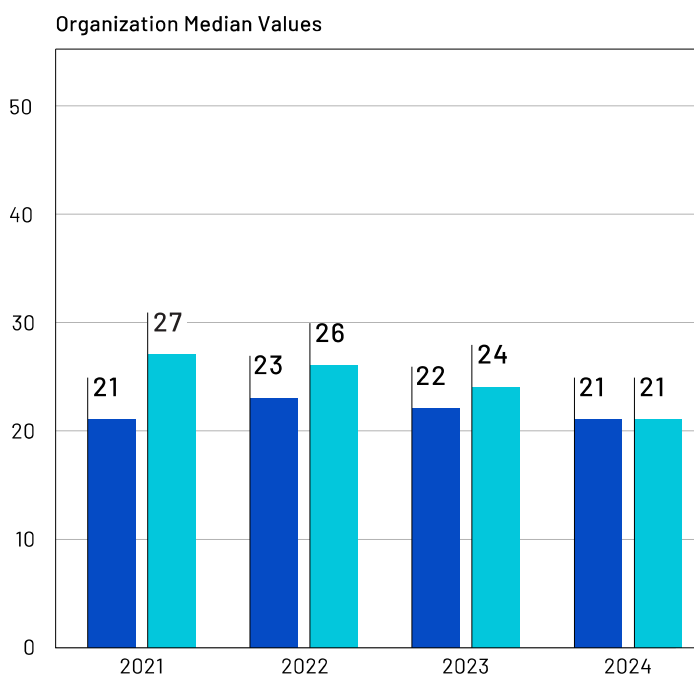
Case Closure Time by Employee Count

All sizes of organizations saw declines in Case Closure Time

Each cohort in our distribution of organization size by employee count saw *Case Closure Time* decrease comparing 2023 and 2024. The shortest closure time was for the 0-2,499 employee cohort, at a median 15 days (calculated by median of organization medians). The longest by the same measure was for the largest size in our distribution, 100,000-or-more employees – 29 days although
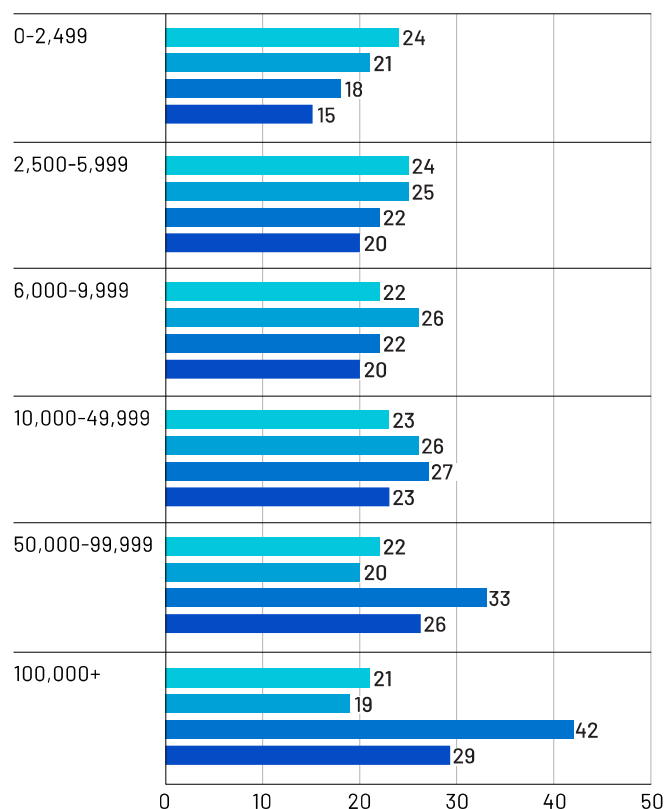
it is important to recognize the significant drop from 42 days in 2023. It appears that the 42 days in 2023 was an anomaly for this cohort as 29 days is more in line with prior year findings.

We provide this data by "median of organization means" metrics for reference, but caution readers that this methodology is more subject to outliers.

CASE CLOSURE TIME BY EMPLOYEE COUNT
Median reporting value (MRV) in days

■ 2021 ■ 2022 ■ 2023 ■ 2024

Organization Median

Employee Count	2021	2022	2023	2024
0-2,499	24	21	18	15
2,500-5,999	24	25	22	20
6,000-9,999	22	26	22	20
10,000-49,999	23	26	27	23
50,000-99,999	22	20	33	26
100,000+	21	19	42	29

Organization Mean

Employee Count	2021	2022	2023	2024
0-2,499	41	40	32	27
2,500-5,999	44	45	43	36
6,000-9,999	40	46	41	34
10,000-49,999	44	49	53	50
50,000-99,999	45	42	60	62
100,000+	42	40	90	66

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08
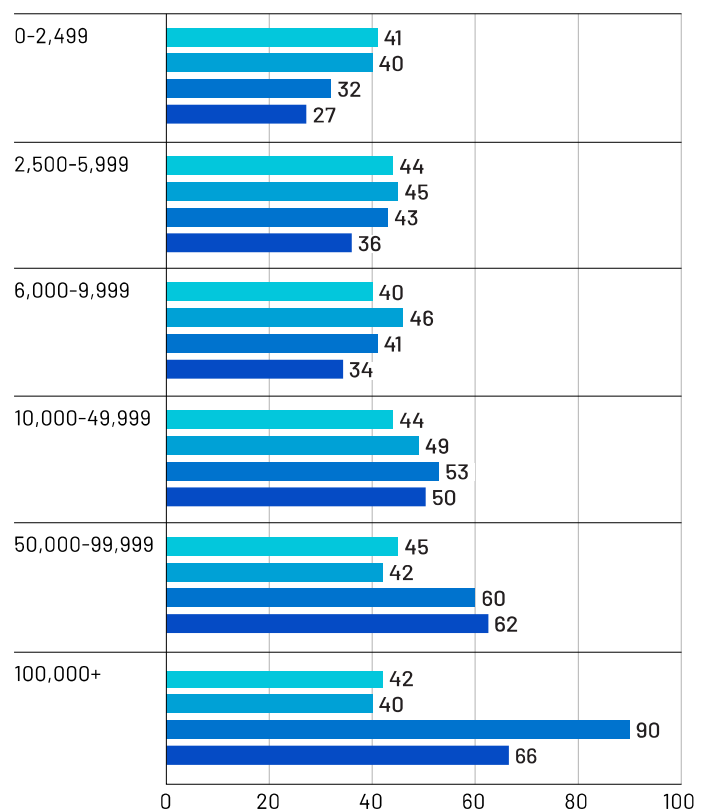
Time Difference Between Incident and Report Date
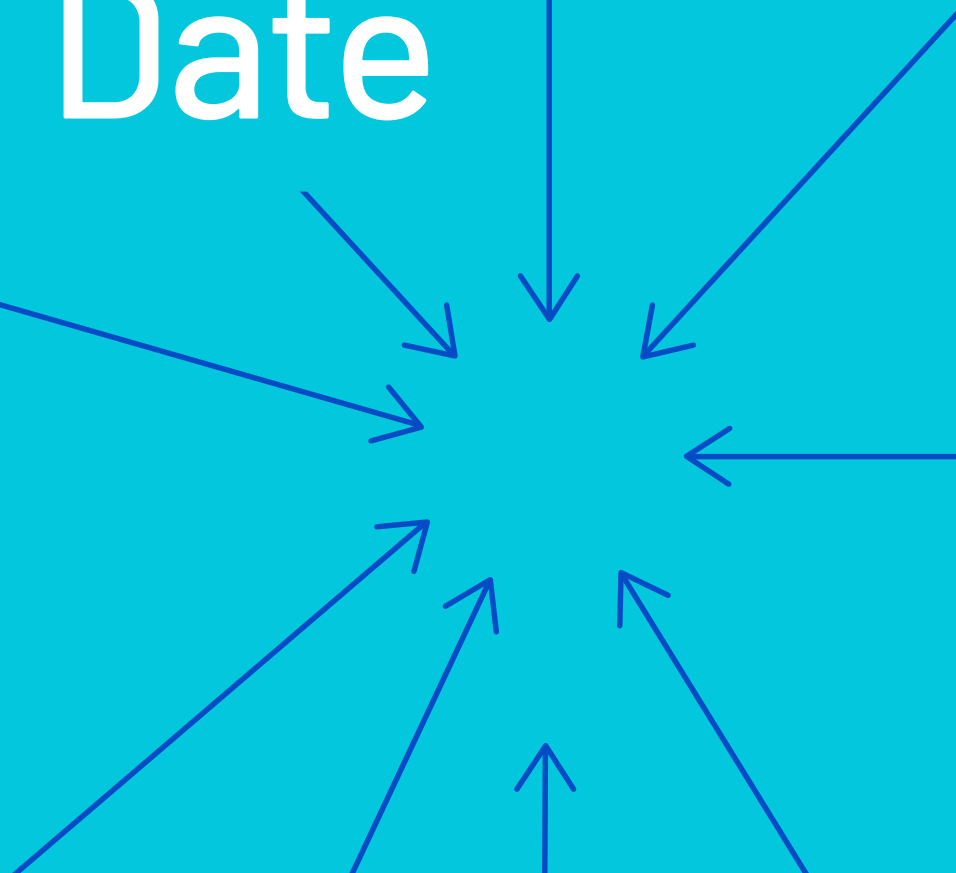
08 Time Difference Between Incident and Report Date

Slight increase in overall Time Difference Between Incident and Report Date in 2023

Introduced in 2019, this metric measures the days between the date on which an alleged incident occurred and the date the report was made. This gap can help assess an organization's culture, particularly around fear of *Retaliation*.

How to calculate: Find the time difference between the alleged incident date and the date the report was made for each report. Then, calculate your mean difference by dividing the total sum of all the differences between alleged incident dates and report dates divided by the total number of cases closed. For median values, find the middle point of the data – this is an important metric to explore, as it helps lessen the impact of outliers that can have a major impact on overall metrics.

NAVEX methodology

Previously, *Time Difference Between Incident and Report Date* was based only on organization mean values. Starting with last year's report, the median of organization mean values and median of organization median values are calculated for additional data comparisons. It's important for individuals to have easy access to an internal reporting system and to feel comfortable making a report in a timely manner. The sooner an incident comes to light, the less time actual misconduct has available to cause damage to the organization, its reputation, and its cultural health.

_____   Findings

The median *Time Difference Between Incident and Report Date* was consistent comparing 2023 and 2024. Our analysis found the same to be true comparing mean values. It is clear from our analysis that outliers play a major factor in this metric – organizations should be cautious when comparing their own data to mean values.
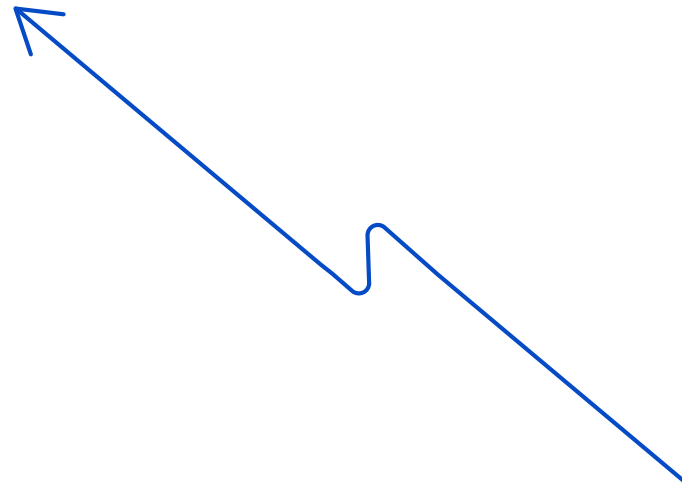
TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE – ORGANIZATION MEDIAN OF MEDIANS COMPARISON
Median reporting value (MRV) in days

2021	7 days
2022	7 days
2023	8 days
2024	8 days

TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE – ORGANIZATION MEDIAN OF MEANS COMPARISON
Median reporting value (MRV) in days

2021	23 days
2022	23 days
2023	25 days
2024	25 days

Time Difference Between Incident and Report Date – Distribution of Time Difference

Median reporting accelerates

The share of organizations with a median or mean *Time Difference Between Incident and Report Dates* of between five and nine days increased comparing 2023 and 2024. Consistent with findings of increased *Substantiation Rate*, it is plausible reporters are now better able to access information to understand whether observed behavior constitutes misconduct and to make a report.

TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE - DISTRIBUTION OF TIME GAP BETWEEN DATES
Frequency distribution

Category	Organization Medians				Organization Means			
	2021	2022	2023	2024	2021	2022	2023	2024
<5	35.8%	33.7%	31.8%	**32.1%**	16.8%	13.7%	12.2%	**11.6%**
5-9	22.0%	24.7%	23.1%	**24.6%**	11.6%	12.5%	11.5%	**13.6%**
10-14	10.0%	10.3%	11.5%	**11.0%**	10.2%	10.8%	10.1%	**10.2%**
15-19	6.7%	7.6%	7.3%	**6.8%**	8.2%	8.9%	8.7%	**8.3%**
20-24	4.3%	4.5%	5.8%	**4.7%**	5.8%	6.9%	7.5%	**6.8%**
25-29	3.7%	2.9%	3.1%	**3.2%**	5.6%	6.8%	6.2%	**5.0%**
30-39	4.1%	3.7%	4.4%	**4.3%**	7.8%	8.1%	9.4%	**9.8%**
40-49	3.1%	1.8%	2.5%	**2.7%**	7.0%	5.5%	6.2%	**5.8%**
50-59	1.6%	1.8%	1.6%	**2.4%**	4.5%	5.1%	5.1%	**4.4%**
60+	8.6%	8.9%	8.8%	**8.2%**	22.6%	21.7%	23.1%	**24.6%**

Time Difference Between Incident and Report Date – Risk Category Comparison

Gap between incident and report shows stability across categories in 2024
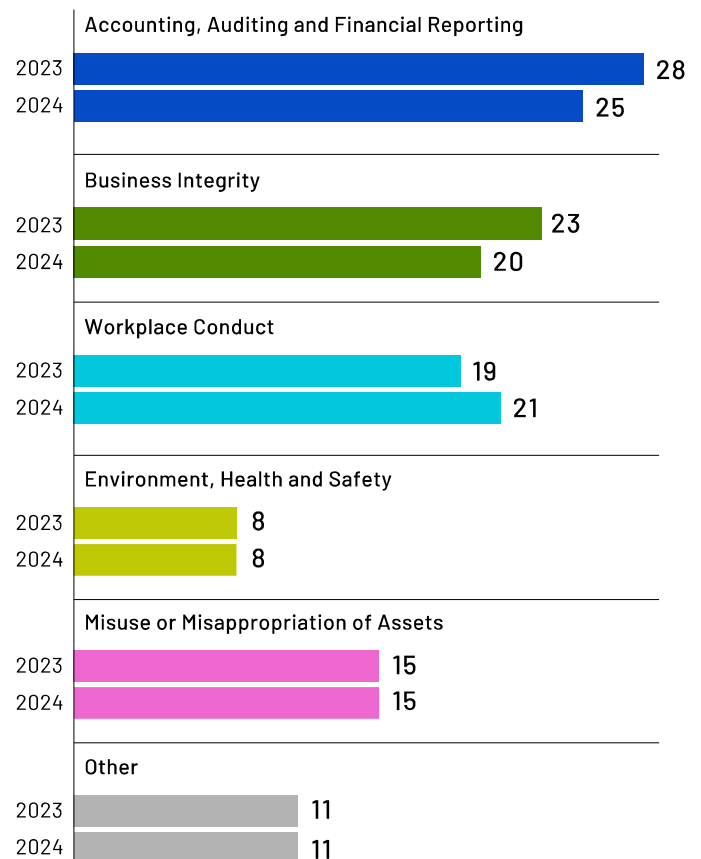
Data was roughly consistent across the distribution of organization means and organization medians for *Time Difference Between Incident and Report Dates*.

TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE BY RISK CATEGORY
Median reporting value (MRV) in days

Organization Medians

Accounting, Auditing and Financial Reporting
- 2023: 17
- 2024: 16

Business Integrity
- 2023: 8
- 2024: 8

Workplace Conduct
- 2023: 8
- 2024: 8

Environment, Health and Safety
- 2023: 4
- 2024: 4

Misuse or Misappropriation of Assets
- 2023: 10
- 2024: 9

Other
- 2023: 6
- 2024: 5

Organization Means

Accounting, Auditing and Financial Reporting
- 2023: 28
- 2024: 25

Business Integrity
- 2023: 23
- 2024: 20

Workplace Conduct
- 2023: 19
- 2024: 21

Environment, Health and Safety
- 2023: 8
- 2024: 8

Misuse or Misappropriation of Assets
- 2023: 15
- 2024: 15

Other
- 2023: 11
- 2024: 11

TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE BY RISK CATEGORY –
ORGANIZATION MEDIAN VALUES PERCENTILE COMPARISON
Median reporting value (MRV) in days

Category	10th	25th	Median	75th	90th
Accounting, Auditing and Financial Reporting	1 day	5 days	**16 days**	52 days	160 days
Business Integrity	1 day	3 days	**8 days**	23 days	68 days
Workplace Conduct	1 day	3 days	**8 days**	20 days	56 days
Environment, Health and Safety	1 day	2 days	**4 days**	12 days	38 days
Misuse or Misappropriation of Assets	1 day	4 days	**9 days**	28 days	73 days
Other	0 days	1 day	**5 days**	19 days	86 days

TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE BY RISK CATEGORY –
ORGANIZATION MEAN VALUES PERCENTILE COMPARISON
Median reporting value (MRV) in days

Category	10th	25th	Median	75th	90th
Accounting, Auditing and Financial Reporting	1 day	8 days	**25 days**	75 days	199 days
Business Integrity	2 days	8 days	**20 days**	51 days	128 days
Workplace Conduct	3 days	8 days	**21 days**	47 days	105 days
Environment, Health and Safety	1 day	4 days	**8 days**	22 days	62 days
Misuse or Misappropriation of Assets	2 days	6 days	**15 days**	42 days	99 days
Other	1 day	4 days	**11 days**	41 days	119 days

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09

Report Outcomes

09 Report Outcomes

Outcomes of substantiated cases include significant disciplinary actions

To analyze this metric, we organized *Report Outcome* results to include: Discipline, No Action, Policy Review/Change, Referral, Separation, Training and Other.

How to calculate: Sort substantiated reports into one of the seven outcomes. Divide the number of reports in each of the outcomes by the total number of reports.

Findings

Employment Separation continues to grow in share of frequency across all *Report Outcomes*. This is amid generally consistent rates of reporting across *Risk Categories* and *Risk Types*. Employment Separation was at 12.4% in 2021 and 14.4% in 2022 – for 2024 it is 20.2% (20.2%).

Discipline notched downward to a four-year low, from 32.9% to 30.7% of *Report Outcomes*. Taken together, a generally consistent share of cases are resulting in disciplinary actions, 50.9% in 2024 versus 50.4% in 2023. Discipline also remained the most frequent Report Outcome overall for 2024.

Policy Change as an outcome declined in frequency over the last several years. Cases that were Referred as an outcome are slightly increasing over time. This metric invites caution for program managers, as a case that is referred to another department may still represent risk for the organization if not appropriately managed to closure.
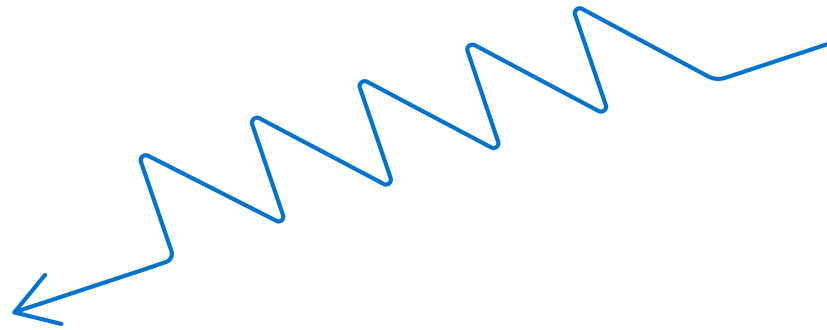
REPORT OUTCOMES – REPORT OUTCOMES FOR SUBSTANTIATED REPORTS
Frequency distribution

■ 2021   ■ 2022   ■ 2023   ■ 2024

Discipline
- 35.7%
- 34.0%
- 32.9%
- 30.7%

No Action
- 14.3%
- 17.0%
- 13.9%
- 14.4%

Other
- 16.2%
- 13.4%
- 15.6%
- 14.6%

Policy Change
- 10.2%
- 9.7%
- 8.0%
- 7.6%

Referred
- 3.2%
- 3.6%
- 3.4%
- 4.0%

Separation
- 12.4%
- 14.4%
- 17.5%
- 20.2%

Training
- 8.0%
- 8.1%
- 8.7%
- 8.4%
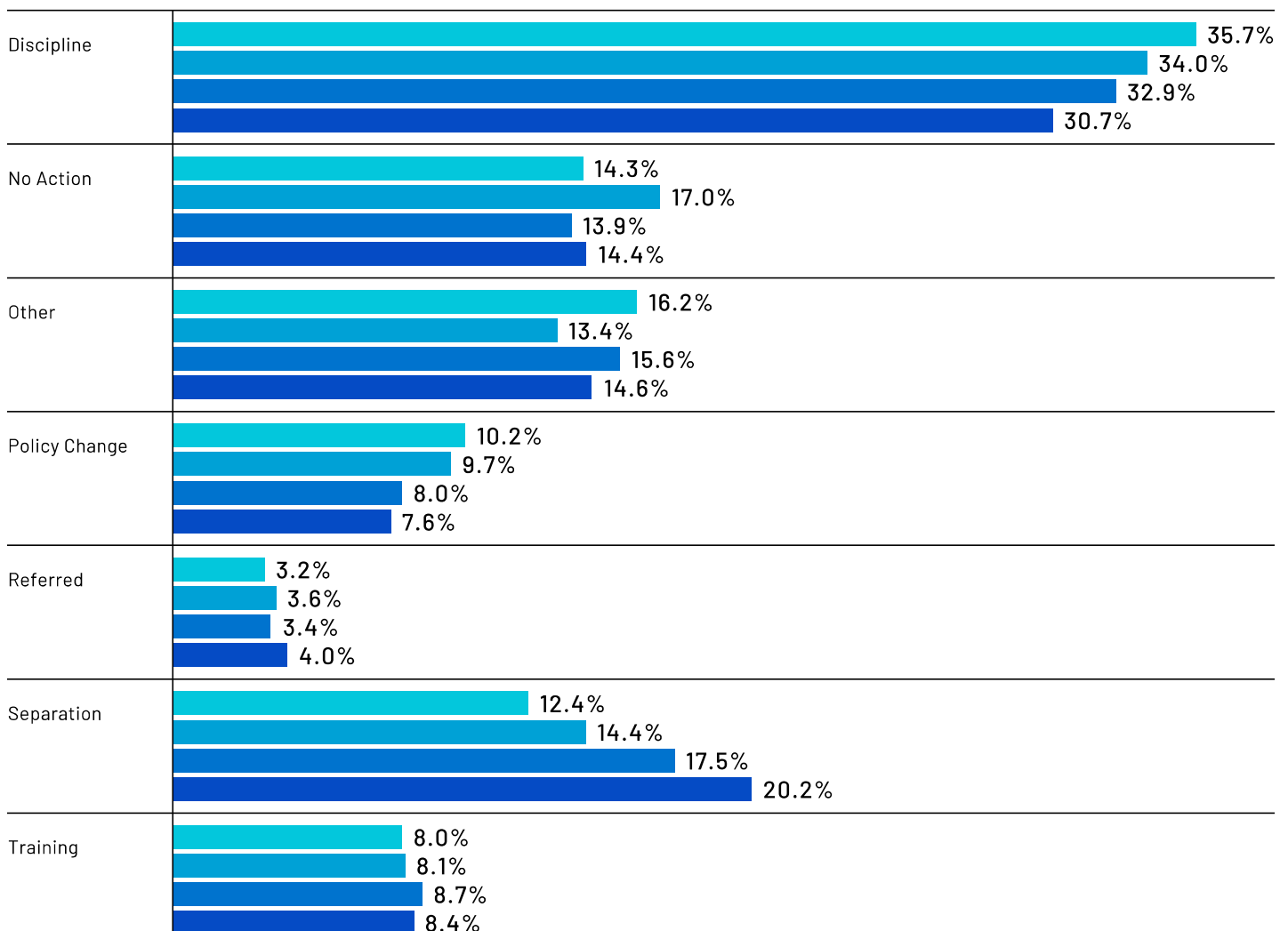
Report Outcome by Risk Category

Misuse or Misappropriation of Assets most likely to result in Employment Separation

We found the frequency for Employment Separation as a Report Outcome for *Misuse or Misappropriation of Assets* notable. Cases that fall into this category may include theft of time or company property – Employment Separation is the leading outcome for reports in this category. The frequency of No Action was also notably high (17.1%) for accounting-type issues.

REPORT OUTCOMES – REPORT OUTCOME BY RISK CATEGORY
Frequency distribution of actions taken

Risk Category	No Action	Other	Referred	Policy Change	Training	Discipline	Separation
Accounting, Auditing and Financial Reporting	17.1%	11.3%	6.8%	5.2%	3.7%	22.6%	33.3%
Business Integrity	20.4%	18.4%	2.6%	8.8%	13.5%	26.1%	10.2%
Workplace Conduct	10.5%	11.2%	2.2%	6.4%	8.4%	39.7%	21.6%
Environment, Health and Safety	17.4%	16.3%	12.4%	15.9%	5.2%	18.5%	14.2%
Misuse or Misappropriation of Assets	6.1%	2.9%	5.9%	2.6%	2.9%	27.9%	51.8%
Other	20.8%	50.9%	1.7%	7.1%	5.5%	9.8%	4.2%

Report Outcomes by Employee Count

No Action again most common for smallest organizations

Once again, our cohort representing the smallest organizations – those with fewer than 2,500 employees – took No Action in a significant frequency in the face of a substantiated case. This was vastly more common than for other groups. Cases for this group were also the least likely to result in Separation or Discipline. Disciplinary outcomes – Employment Separation and Discipline - are generally more common for the largest of organizations, though significant variance exists between groups with the largest organizations more likely to impose Discipline and the 50,000-99,999 employee count are more likely separate from employment. These findings were largely consistent with 2023 dynamics. Training was more common as a frequency of outcome in the smaller side of our distribution.
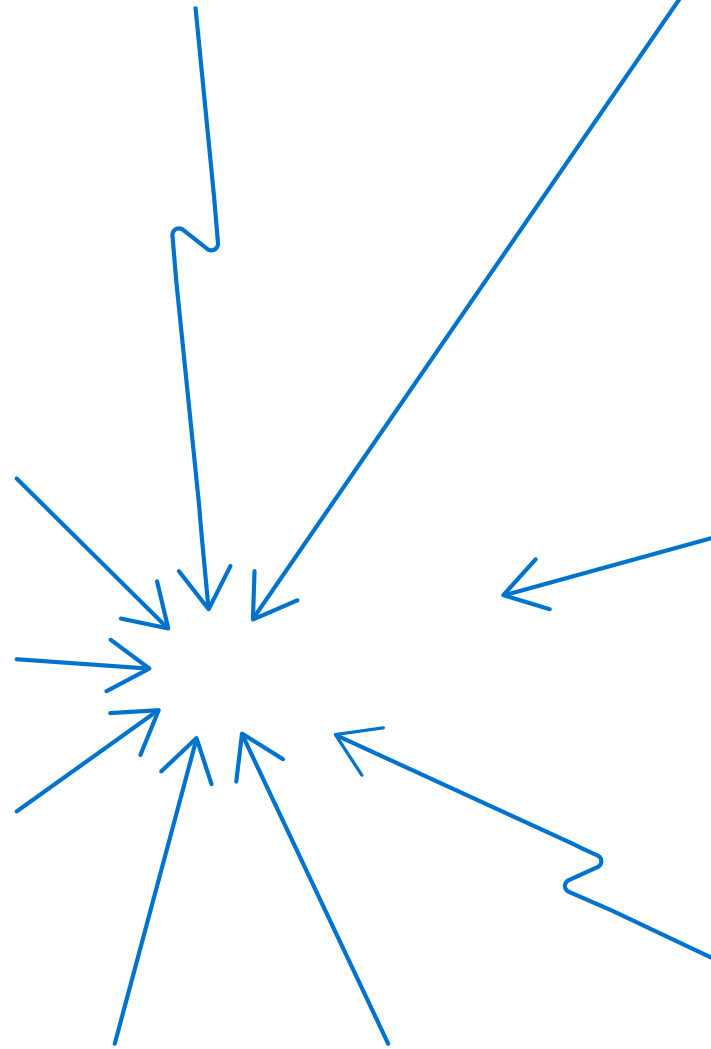
REPORT OUTCOMES – REPORT OUTCOME BY EMPLOYEE COUNT
Frequency distribution

Category	No Action	Other	Referred	Policy Change	Training	Discipline	Separation
0–2,499	41.6%	12.3%	2.7%	8.9%	13.4%	12.3%	8.6%
2,500–5,999	12.0%	24.2%	1.2%	9.0%	15.3%	20.5%	17.8%
6,000–9,999	10.1%	11.7%	4.6%	10.5%	10.0%	30.9%	22.3%
10,000–49,999	10.1%	13.3%	3.5%	6.8%	10.6%	35.5%	20.2%
50,000–99,999	11.6%	20.4%	6.3%	11.2%	5.6%	15.9%	29.0%
100,000+	15.8%	9.8%	2.6%	3.8%	6.2%	47.2%	14.6%

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10

Reporter Category

10 Reporter Category

Third parties continue to make a substantial share of reports

For the second year, NAVEX has calculated data based on the relationship of the reporter to the organization. *Reporter Category* shows benchmarking metrics by employee, third party reporters or other (unidentified).

How to calculate: For reports with an indicated reporter relationship, group reports by employee or third party. Group reports where the reporter either did not disclose their *Reporter Category*, or the category was unclear, as other.

Findings

Reporting by third parties (outside an organization's employee base) again represented over 10% of the identified relationships by frequency in 2023. When calculating by median, we see 9.4% of reports coming from third parties, compared to a median 84.6% by employees.

**REPORTER CATEGORY–
FREQUENCY COMPARISON**
Frequency distribution

Employee

2023	80.9%
2024	81.9%

Third Party

2023	10.3%
2024	10.3%

Other

2023	8.8%
2024	7.8%
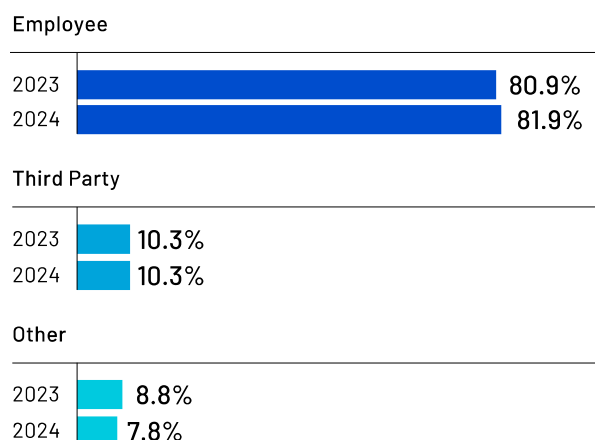
**REPORTER CATEGORY –
MEDIAN COMPARISON**
Median reporting value (MRV)

Employee

2023	84.4%
2024	84.6%

Third Party

2023	9.1%
2024	9.4%

Other

2023	10.7%
2024	10.4%
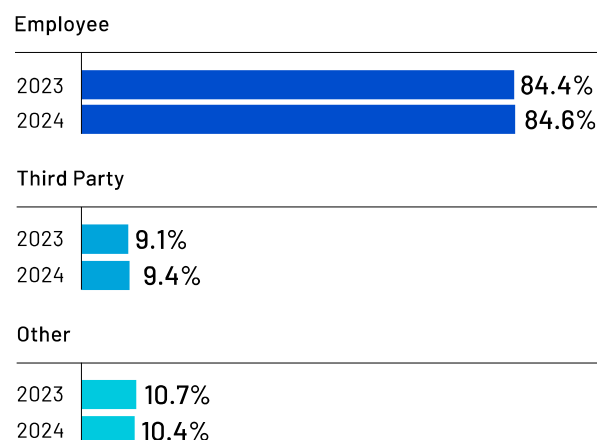
Reporter Category – Intake Method

Median reporting by Web grows for all groups

Both employees and third parties saw median reporting rates increase in the Web channel comparing 2023 and 2024. Phone reporting remains important – third parties in particular are more likely than employees to make a report via Hotline. Overall, having multiple intake methods is important for both internal and external users.
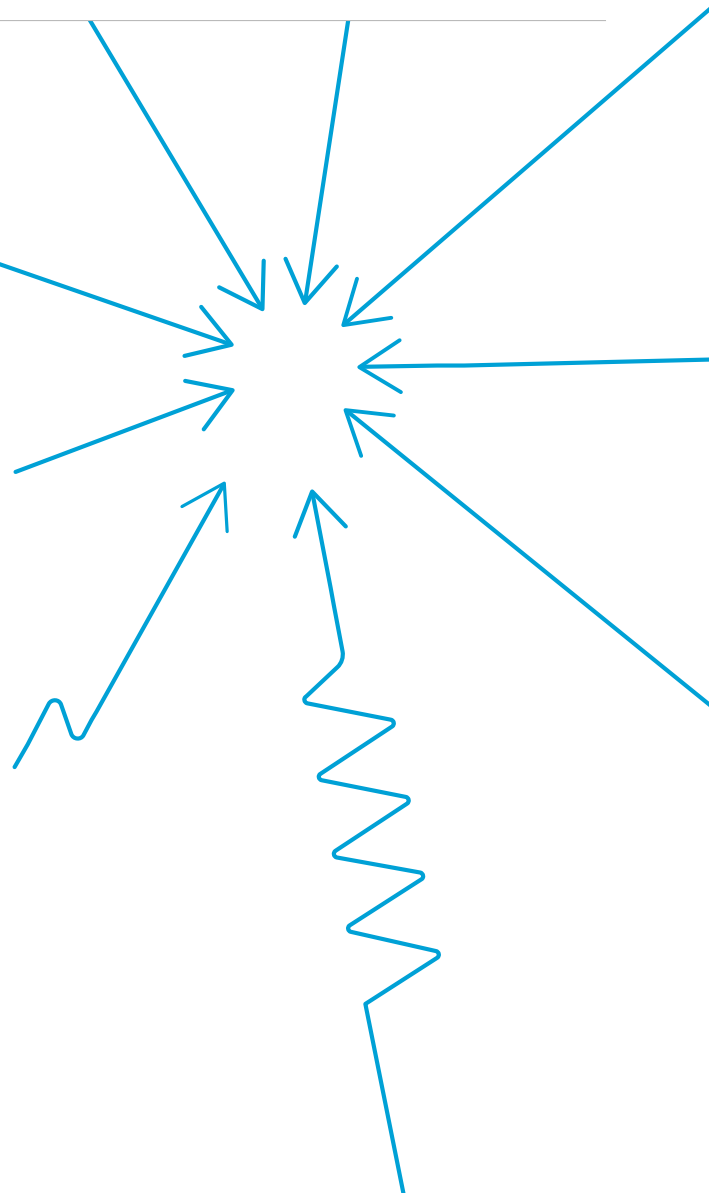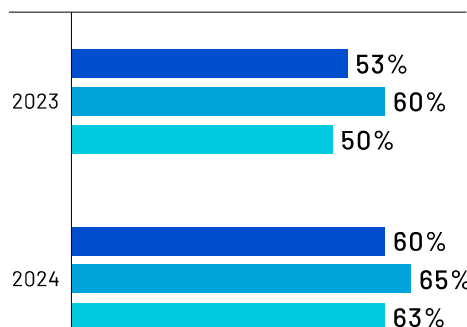
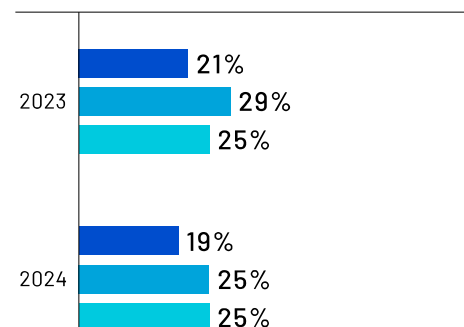**REPORTER CATEGORY – INTAKE METHOD**
Median reporting value (MRV)

■ Employee   ■ Third Party   ■ Other

Hotline

	Employee	Third Party	Other
2023	36%	50%	55%
2024	33%	50%	50%

Web

	Employee	Third Party	Other
2023	53%	60%	50%
2024	60%	65%	63%

Other

	Employee	Third Party	Other
2023	21%	29%	25%
2024	19%	25%	25%
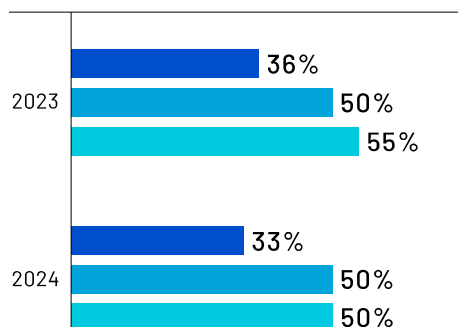
Reporter Category – Risk Category

Third parties again more likely to report accounting-related and Business Integrity issues

By median, third parties continue to make more than twice the share of reporting for *Accounting, Auditing and Financial Reporting* issues than employees. While third parties make a far smaller share of reports overall than employees, this helps highlight how those third-party reports may be an especially important risk signal. This was similar to the dynamic seen for *Business Integrity,* with overall trends generally consistent comparing 2023 and 2024 data. We also provide frequency values for reference.

REPORTER CATEGORY – RISK CATEGORY
Median reporting value (MRV)

■ Employee   ■ Third Party   ■ Other

Accounting, Auditing and Financial Reporting

2023	4.5% / 10.0% / 10.6%
2024	4.7% / 10.0% / 11.1%

Environment, Health and Safety

2023	6.5% / 10.0% / 9.5%
2024	6.4% / 10.0% / 10.0%

Business Integrity

2023	17.2% / 50.0% / 33.3%
2024	18.3% / 50.0% / 33.3%

Misuse or Misappropriation of Assets

2023	4.5% / 5.9% / 7.1%
2024	4.4% / 6.2% / 8.3%

Workplace Conduct

2023	66.7% / 50.0% / 50.0%
2024	64.3% / 43.8% / 50.0%

Other

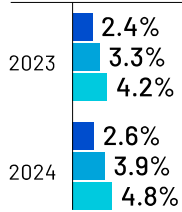|	
2023	11.4% / 19.6% / 25.0%
2024	10.8% / 20.0% / 22.2%
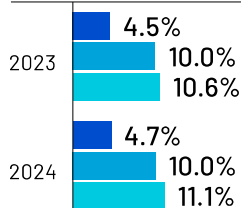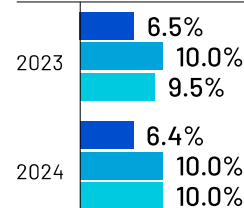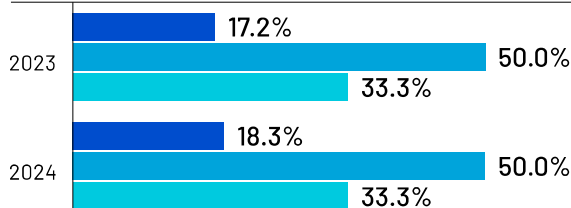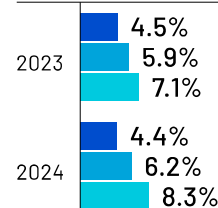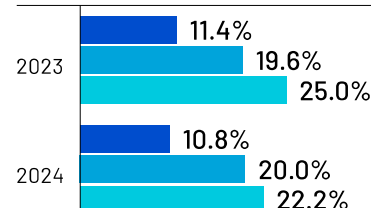
REPORTER CATEGORY – RISK CATEGORY
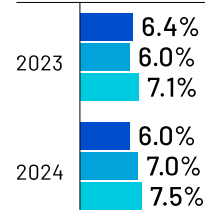Frequency distribution

■ Employee   ■ Third Party   ■ Other

Accounting, Auditing and Financial Reporting

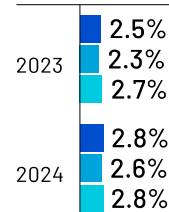|	
2023	2.4%
	3.3%
	4.2%
2024	2.6%
	3.9%
	4.8%

Environment, Health and Safety

2023	6.4%
	6.0%
	7.1%
2024	6.0%
	7.0%
	7.5%

Business Integrity

2023	18.3%
	47.4%
	27.2%
2024	20.6%
	44.3%
	30.2%

Misuse or Misappropriation of Assets

2023	2.5%
	2.3%
	2.7%
2024	2.8%
	2.6%
	2.8%

Workplace Conduct

2023	67.5%
	34.4%
	49.0%
2024	64.7%
	33.6%
	44.0%

Other

2023	2.9%
	6.7%
	9.8%
2024	3.2%
	8.4%
	10.7%
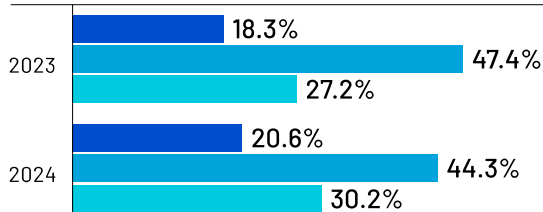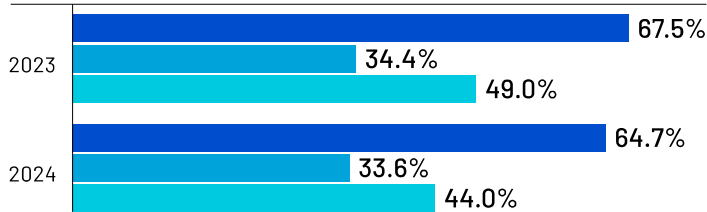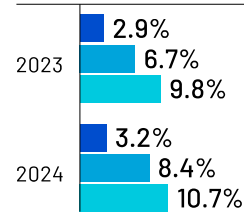
Reporter Category – Anonymous vs. Named Reports

Third-party reports again more likely to be named

A median 44% of reports made by third parties in 2023 were anonymous, compared to 57% from employees. This was largely consistent comparing 2023 and 2024 reporting data. While some suppliers or contractors may be concerned about giving their name, customers and less job-dependent reporters may be driving the lower anonymity rate for third parties.

REPORTER CATEGORY – ANONYMOUS VS. NAMED REPORTS
Median reporting value (MRV)

Employee

2023	58%
2024	57%

Third Party

2023	43%
2024	44%

Other

2023	67%
2024	67%
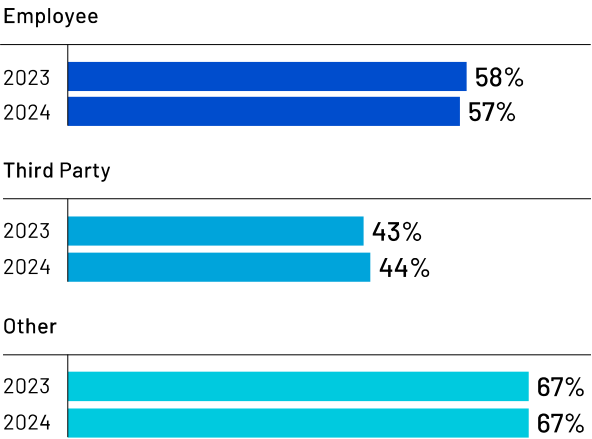
Reporter Category – Substantiation Rate

Third-party reporting substantiated at lower rate than employee

Median *Substantiation Rate* for third-party reporting remains lower than employee reporting in 2024, at 33% and 45% respectively. This may come as no surprise given the additional training, resources and proximity to the organization employees have when making a report, yet third parties are still flagging credible issues.

REPORTER CATEGORY – SUBSTANTIATION RATE
Median reporting value (MRV)

Employee

2023	44%
2024	45%

Third Party

2023	33%
2024	33%

Other

2023	33%
2024	29%
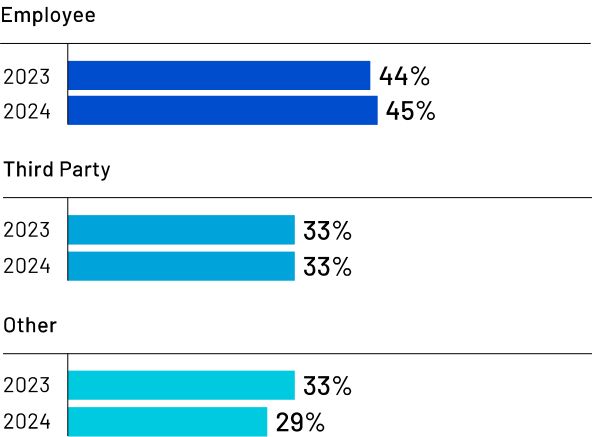
Reporter Category –
Report Outcome

### Employment Separation grows as outcome for third-party reports

Generally, a smaller share of reports from third-party reporters result in a disciplinary outcome compared to reports by employees. However, both Discipline and Employment Separation grew as a share of all outcomes for third-party reports comparing 2023 and 2024.

REPORT OUTCOME BY REPORTER CATEGORY
Frequency distribution

Category	Year	No Action	Other	Referred	Policy Change	Training	Discipline	Separation
Employee	2023	10.0%	15.0%	2.0%	6.7%	10.6%	38.2%	17.4%
	2024	**10.5%**	**14.6%**	**2.6%**	**5.9%**	**11.1%**	**37.8%**	**17.6%**
Third Party	2023	22.0%	18.0%	2.1%	7.9%	12.9%	29.5%	7.6%
	2024	**17.2%**	**19.2%**	**3.0%**	**8.3%**	**12.0%**	**31.2%**	**9.1%**
Other	2023	17.4%	19.9%	2.6%	5.3%	7.9%	36.9%	10.0%
	2024	**17.0%**	**17.2%**	**2.9%**	**4.9%**	**10.3%**	**33.9%**	**13.8%**

< **87** >

11

Reports by Company Ownership
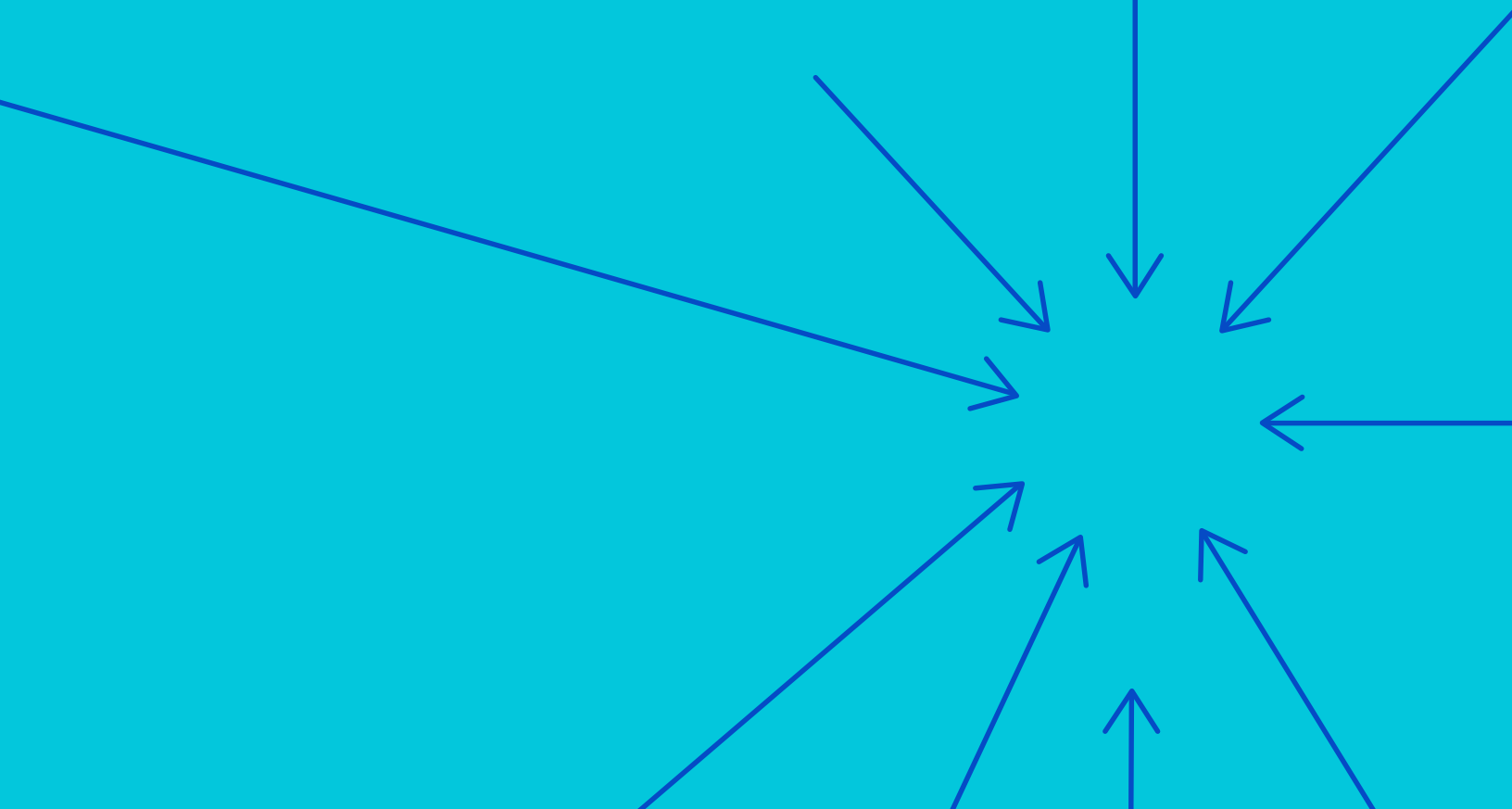
11 Reports by Company Ownership

Benchmarking varies across key categories

New this year, we are reporting data by organization ownership. To do this we categorized organizations into four groups:

- Privately held organizations
- Public companies
- Education organizations
- Government organizations

We note that the vast majority of our data reflects private and public organizations. Education and Government organizations are much smaller data sets.
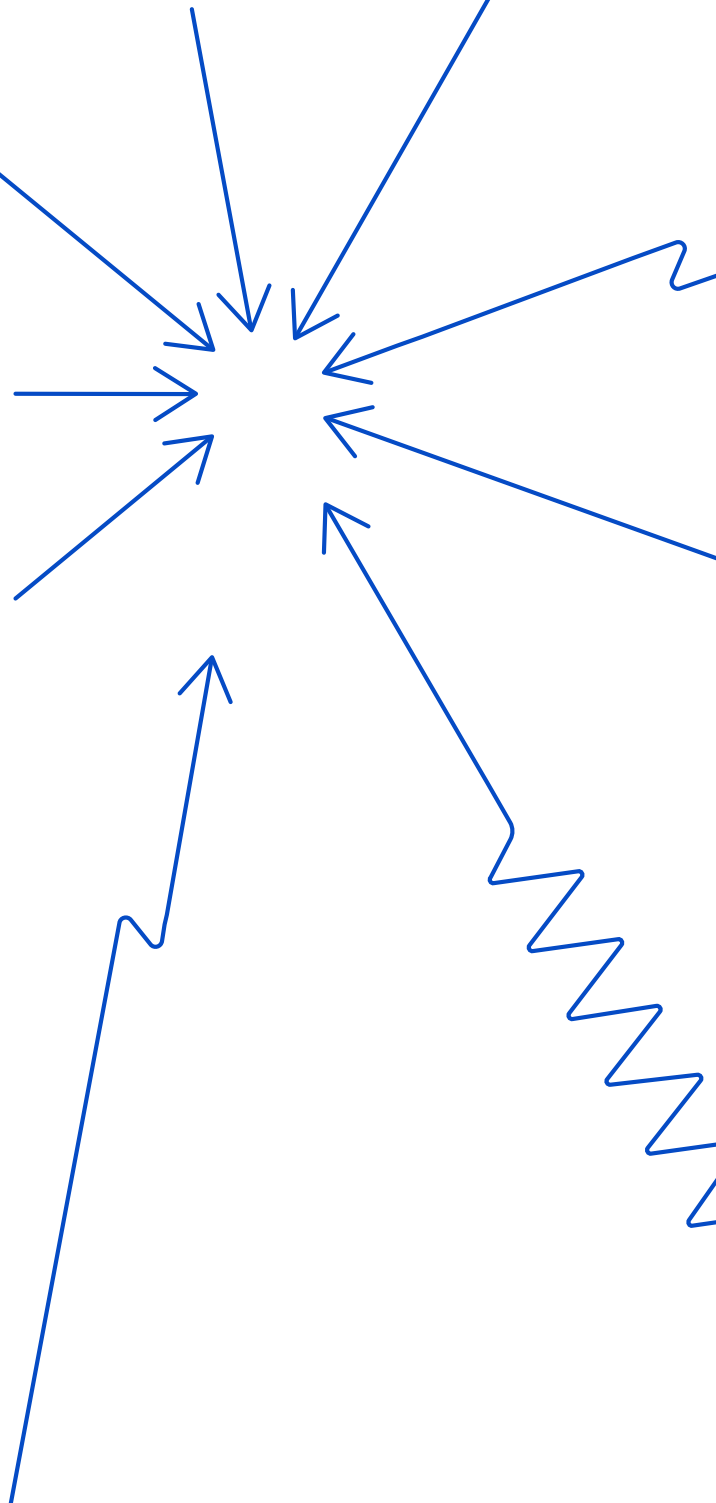
Reports by Company Ownership - Reports per 100 Employees by Company Ownership

Private organizations have a higher report volume than public companies

While Government organizations showed the highest median report volume at 2.38 *Reports per 100 Employees*, as we noted, this is a smaller dataset. When looking at Private versus Public companies, we found that the report volume is significantly higher for Private organizations.

REPORTS PER 100 EMPLOYEES BY COMPANY OWNERSHIP - PERCENTILE COMPARISON
Median reporting value (MRV)

Ownership	10th	25th	Median	75th	90th
Private	0.3	0.73	**1.80**	4.89	16.9
Public	0.3	0.53	**1.10**	2.55	6.5
Education	0.4	0.73	**1.41**	3.57	9.9
Government	0.6	1.02	**2.38**	6.17	14.7

Reports by Company Ownership – Intake Method by Company Ownership

Public companies more likely than Private ones to receive reports via the Web

Reporters at public companies, and in government and education, are more likely than Private companies to report via the Web. That said, Private companies receive a greater frequency of reports via Other (walk-ins, etc.)
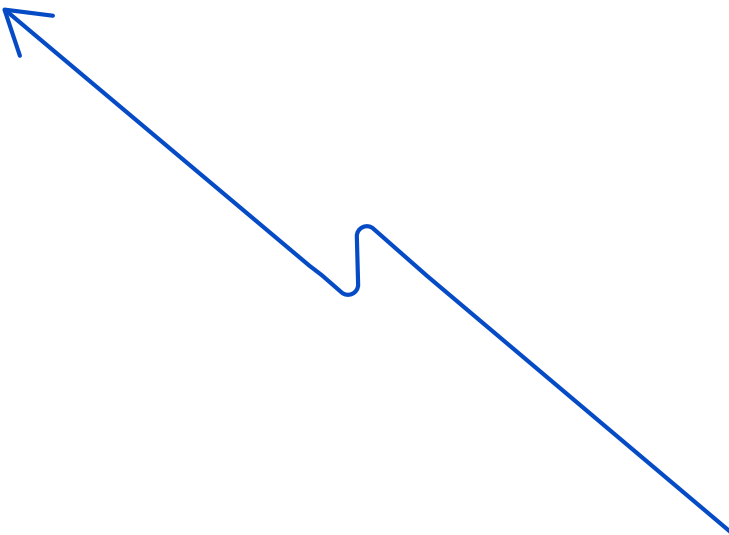
INTAKE METHOD BY COMPANY OWNERSHIP
Frequency distribution

Company Ownership	Hotline	Web	Other
Private	30.2%	30.4%	39.3%
Public	29.2%	35.6%	35.2%
Education	16.3%	60.2%	23.5%
Government	25.8%	38.9%	35.2%

Reports by Company Ownership -
Risk Categories by Company Ownership

Risk Categories vary by Company Ownership

While Private companies receive a higher median of *Business Integrity* reports than Public Companies, Public Companies receive a higher median of *Workplace Conduct* reports.

RISK CATEGORY BY COMPANY OWNERSHIP
Median reporting value (MRV)

Risk Category	Private	Public	Education	Government
Accounting, Auditing and Financial Reporting	4.2%	4.1%	5.2%	7.7%
Business Integrity	21.1%	17.5%	20.0%	26.7%
Workplace Conduct	52.5%	58.1%	51.1%	33.3%
Environment, Health and Safety	6.1%	5.6%	8.3%	6.8%
Misuse or Misappropriation of Assets	3.8%	3.8%	4.6%	5.6%
Other	14.3%	11.0%	16.2%	16.3%

Reports by Company Ownership - Substantiation by Company Ownership

Private companies more likely to substantiate cases than Public companies

Private companies are more likely to substantiate cases than Public companies. This may be attributed to a lower *Anonymous Reporting Rate* (52% for Private versus 54% for Public) and the observation that Private companies have a higher frequency of reports received via Other Intake where the reporter is less likely to be anonymous.
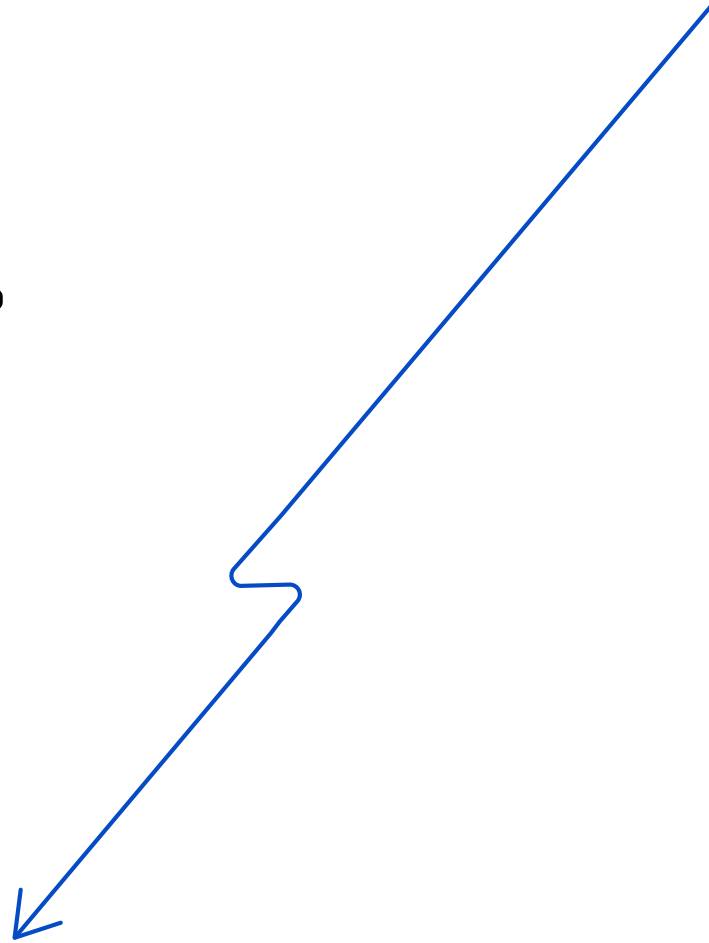
SUBSTANTIATION BY COMPANY OWNERSHIP
Median reporting value (MRV)

Private
50%

Public
43%

Education
39%

Government
40%

Reports by Company Ownership –
Report Outcome by Company Ownership (Frequency)

Employment Separation higher in Private companies

Findings on outcome by company ownership show that Private companies are more likely to separate employment than all other groups. Public companies are far more likely to impose discipline than the other groups.

REPORT OUTCOME BY COMPANY OWNERSHIP
Frequency distribution

Outcome	No Action	Other	Referred	Policy Change	Training	Discipline	Separation	Total
Private	16.8%	14.9%	4.1%	6.4%	8.9%	25.8%	23.1%	100%
Public	10.5%	13.6%	3.2%	9.9%	7.6%	38.8%	16.5%	100%
Education	10.4%	31.2%	5.2%	6.9%	15.2%	23.8%	7.3%	100%
Government	10.8%	6.2%	15.3%	10.7%	29.0%	22.1%	5.8%	100%

< 94 >

12

Conflict of Interest Disclosures

12 Conflict of Interest Disclosures

Conflict of Interest Disclosures - Disclosures per 100 Employees

143,935 disclosures reveal new metrics and insights

Also new this year, NAVEX examined 2024 data from our platform service providing Conflict of Interest Disclosure management. While Conflict of Interest remains a *Risk Type* in our analysis of customer internal reporting data, this new data may help shed a better light on trends occurring within this critical Compliance process.

How to calculate: To calculate *Disclosures per 100 Employees*, find the number that reflects all Conflict-of-Interest Disclosures received. Divide that number by the number of employees in the organization, then multiply by 100.

Findings

The median Conflict of Interest *Disclosures per 100 Employees* was 3.42 in 2024. We chose to further separate this data comparing the United States and the Europe, Middle East and Asia, and Asia Pacific regions. In the U.S. median disclosures were 4.06 per 100 employees. In EMEA/APAC, they were 1.04.

Overall, and especially in the U.S., employee disclosure activity is substantial. Organizations should be ready to encourage and facilitate disclosures across their employee base.

CONFLICT OF INTEREST DISCLOSURES – DISCLOSURES PER 100 EMPLOYEES
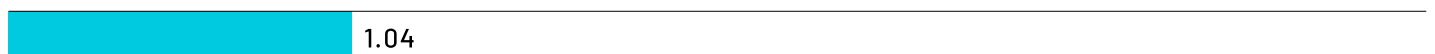Median reporting value (MRV)

Combined
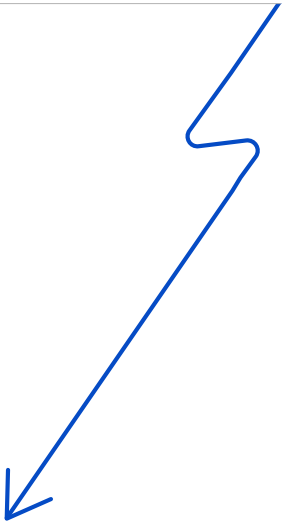3.42

U.S.
4.08

EMEA/APAC
1.04

Conflict of Interest Disclosures – Disclosure Category

Relationships represents most common Disclosure Category

By frequency, *Relationships* represented the most common *Disclosure Category* in 2024 (28.0%). This was followed by *Outside Employment* (15.3%) and *Outside Investments* (14.9%).

DISCLOSURES BY DISCLOSURE CATEGORY
Frequency distribution

Disclosure Category	Combined	U.S.	EMEA/APAC
Relationships	28.0%	27.5%	36.7%
Outside Employment	15.3%	15.5%	11.6%
Outside Investments	14.9%	15.4%	2.5%
Board Positions	13.6%	13.8%	9.2%
Family Member Employment	9.5%	8.9%	22.2%
Government and Political Positions	5.9%	6.0%	3.7%
Outside Business Activities	4.3%	4.2%	6.2%
Advisory Organization	3.5%	3.6%	3.0%
Gifts & Entertainment - Received	2.5%	2.6%	1.0%
Financial Support or Loans	2.0%	1.9%	3.5%
Gifts & Entertainment - Given	0.5%	0.5%	0.3%

Conflict of Interest Disclosures – Disclosures by Employee Role

Individual Contributors make greatest share of disclosures

Individual Contributors made a median 59.8% of disclosures globally – the most by a wide margin. Managers made 34.0%, followed by executives, at 3.9%. This might generally seem to be counterintuitive, but as shown in the next section, Individual Contributors are most likely to disclose Relationships.

CONFLICT OF INTEREST DISCLOSURES – DISCLOSURES BY EMPLOYEE ROLE
Frequency

Role	Combined	U.S.	EMEA/APAC
Executive	3.9%	3.6%	10.4%
Individual Contributor	59.8%	59.7%	61.0%
Manager	34.0%	34.4%	25.0%
Not Listed	2.3%	2.3%	3.6%

Conflict of Interest Disclosures – Disclosures by Employee Role and Disclosure Category

Executives are most likely to disclose Board Positions

The breakdown of disclosures by employee roles yields expected results with executives primarily reporting on Board Positions (25.5%), Outside Investments (21%) followed by Relationships (16.2%). As noted above, the vast majority of disclosures were from individual contributors who primarily disclose Relationships (32.5%) and Outside Employment (17.9%).

CONFLICT OF INTEREST DISCLOSURES - DISCLOSURES BY EMPLOYEE ROLE AND DISCLOSURE CATEGORY
Frequency

Disclosure Category	Executive	Individual Contributor	Manager	Not Listed
Advisory Organization	7.2%	2.2%	4.9%	10.2%
Board Positions	25.5%	9.5%	19.4%	14.4%
Family Member Employment	9.6%	9.5%	9.9%	2.9%
Financial Support or Loans	3.3%	2.4%	1.2%	2.9%
Gifts and Entertainment – Given	0.4%	0.5%	0.7%	0.3%
Gifts and Entertainment – Received	2.0%	2.4%	2.9%	1.8%
Government and Political Positions	2.0%	6.4%	4.7%	15.2%
Outside Business Activities	4.2%	5.0%	3.0%	5.4%
Outside Employment	8.7%	17.9%	10.0%	40.0%
Outside Investments	21.0%	11.8%	20.4%	1.4%
Relationships	16.2%	32.5%	22.9%	5.4%
Grand Total	100%	100%	100%	100%

Conflict of Interest Disclosures – Disclosures by Industry Type

Religious, Grantmaking, Civic, Professional and Similar Organizations show greatest volume of disclosures

Like the remaining Conflict of Interest *Disclosures per 100 Employees* metrics, these values are new and will reveal trends over subsequent years of analysis. In 2024, Religious, Grantmaking, Civic, Professional and Similar Organizations showed the greatest global volume of Conflict of Interest reporting across our distribution. Professional, Scientific and Technical Services was next.

These new metrics may invite consideration for the sorts of industries experiencing relatively large volumes of disclosures, and where program managers may want to make the case for more robust resources to support that activity.

CONFLICT OF INTEREST DISCLOSURE – TOP-10 DISCLOSURES BY INDUSTRY TYPE
Frequency

Industry	Combined	U.S.	EMEA/APAC
Religious, Grantmaking, Civic, Professional, and Similar Organizations	26.86%	27.78%	7.75%
Professional, Scientific, and Technical Services	18.31%	18.57%	12.85%
Finance and Insurance	14.55%	14.74%	10.64%
Health Care and Social Assistance	9.65%	9.93%	3.83%
Educational Services	7.05%	6.10%	26.75%
Utilities	5.05%	5.21%	1.67%
Public Administration	2.95%	3.09%	0.00%
Manufacturing	2.67%	2.80%	0.00%
Transportation and Warehousing	2.20%	2.30%	0.09%
Computer and Electronic Product Manufacturing	2.10%	2.18%	0.38%

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13

Conclusion and Key Takeaways

13 Conclusion and Key Takeaways

Behind the benchmarking metrics in this report is the world's largest repository of incident management data. We use this resource as the foundation of our analysis, to help organizations assess 2024 and navigate 2025. We offer these final reminders to keep in mind moving forward:

- With median *Reports per 100 Employees* remaining at record levels comparing 2023 and 2024, it appears clear employees and others are continuing to embrace internal reporting systems more than ever before. Our analysis may have identified a statistical maturation or leveling-off for this metric globally, but time will tell, and individual organizations will differ. Greater reporting levels are generally a good thing, and we encourage organizations to promote their program as much as possible.

- The rise of popularity in Web reporting, while not a new trend, continues, and is having an impact on programs. These reports are more likely to be anonymous than Hotline or "Other" reporting, yet while anonymous reports overall are less likely to be substantiated, reports submitted via Web exceeds the *Substantiation Rate* of reports submitted via Hotline. All these dynamics stand to impact the way program managers encourage internal reporting at their organizations. Yet as we have noted for years, Hotline remains a very active intake method.

- Record median *Substantiation Rate* suggests reporters are continuing to make "quality" reports of actual misconduct – along with investigators'

ability to confirm and act on those allegations. If your organization falls below well the benchmark, consider ways to better educate potential reporters and provide tools for them to easily research policies on their own.

- *Retaliation* reporting and substantiation shows no improvement which should be a warning for internal reporting program managers. Actual or perceived misconduct in this *Risk Type* carries an outsize impact on the trust employees and others have in the system. With *Case Closure Time* of this metric increasing year-over-year for these cases, organizations should ensure they are devoting adequate resources to addressing cases and demonstrating to potential reporters that they are taken seriously.

- Our new Conflict of Interest Disclosure data provides a new means for organizations to assess risk and cultural health. We invite readers to compare their metrics against this new benchmarking data to learn where they stand against global peers.

It is always important to acknowledge there are no "right" outcomes in benchmarking data. Each organization faces a unique operating environment and culture. Yet our enduring hope is that these metrics provide context for organizations seeking to improve – to provide reporters a means to raise concerns of misconduct without fear of Retaliation, and to form the basis of a culture of ethics and compliance.

14

Appendix
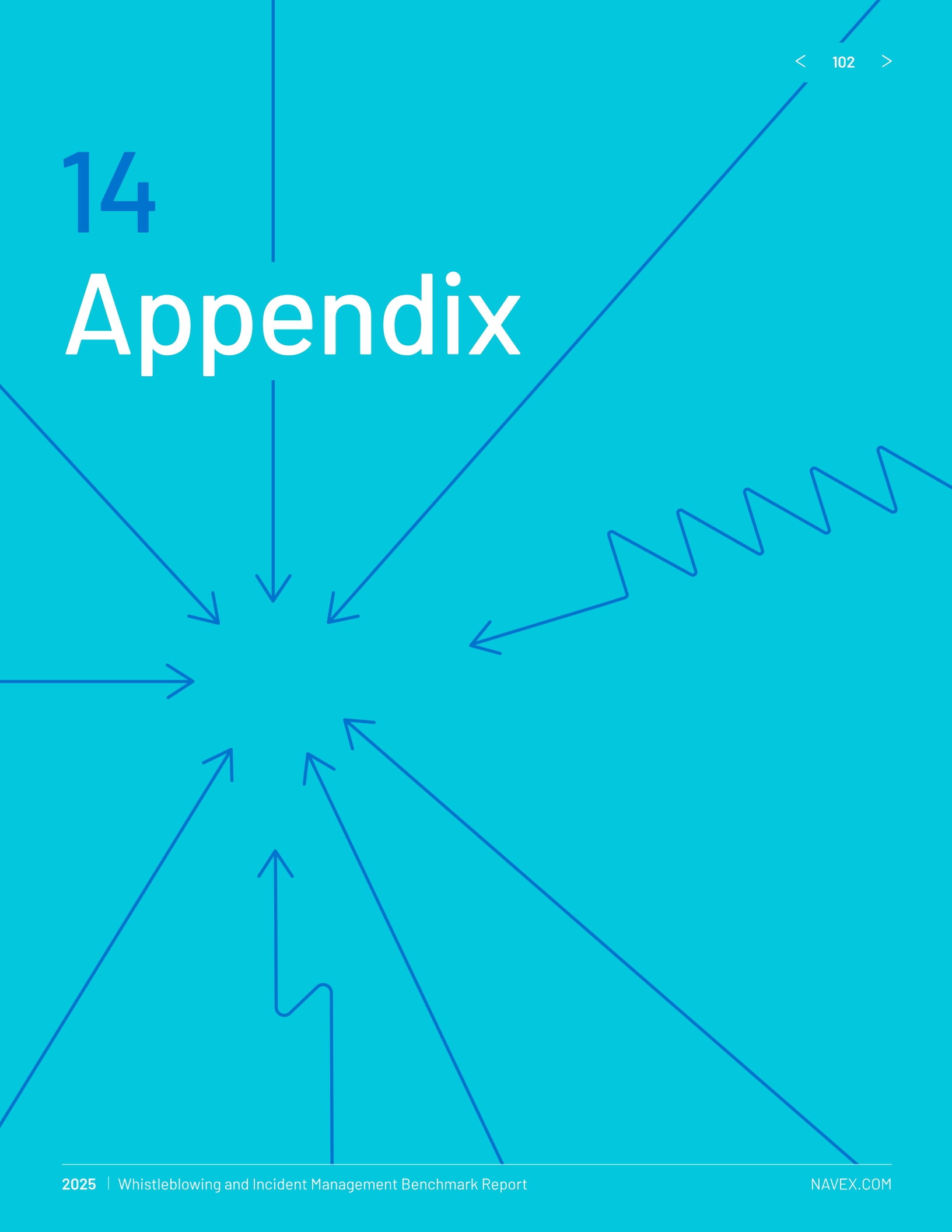
14 Appendix: Guide to Risk Categories, Risk Types and Statistics

Workplace Conduct

Risk Type	Risk Type Definition
Harassment	Reports of harassment that are linked to a protected characteristic (such as race, gender, sex, religion, disability, age, etc.) and includes allegations of unwelcome behavior that is offensive to a reasonable person, and is related to, or done because of, a protected characteristic.
Discrimination	Reports of discrimination or concerns relating to accommodation requests. Discrimination generally occurs when there is a negative employment action impacting a term or condition of employment, that action is taken by the employer (which can include managers as well as others who have control over terms or conditions of work such as team leads), or the action was taken because of protected characteristic. A workplace accommodation involves a request to adjust something relating to work linked to either a religious practice/belief or a disability. This includes allegations or reports related to religious practices or beliefs or speaks to a workplace modification or leave request linked to a medical condition or disability.
Substance Abuse	Reports related to impairment resulting from use of substances (drugs/alcohol – legal or illegal) impacting the workplace or violating a policy – can be on or off-duty and on- or off-premises including at company events.
Compensation and Benefits	Reports related to matters of compensation, pay, insurance, time-off, retirement benefits, leaves of absence (paternity, maternity, other medical) and other common employee benefits. Examples could include incorrect paycheck or inaccurate recording of vacation/time-off/sick time.
Workplace Civility	Reports related to abusive or disrespectful behavior connected to work that are not harassment or discrimination.
Other Human Resources	Reports that cannot be categorized elsewhere and likely involve Human Resources. Examples include performance management, discipline, immigration, labor relations, grievances, job eliminations, arrests and convictions, and the sale or distribution of drugs.
Retaliation	Reports of Retaliation/reprisal of any kind against an employee including claims of any action taken to punish or dissuade an employee from making a report or participating in an investigation either internally or externally. Retaliation claims most often involve allegations against a manager, supervisor or some other person with control and power over the reporting person. However, Retaliation can also involve conduct by a coworker.

Business Integrity

Risk Type	Risk Type Definition
Conflicts of Interest	Reports about a conflict of interest, either a self-report or a report involving the behavior of others. A conflict of interest can arise in any situation where an employee's financial or personal interest could potentially or actually interfere, or even appear to interfere, with their business judgment or the interests of the organization.
Confidential and Proprietary Information	Reports related to confidential and proprietary information or intellectual property. Confidential information is any non-public information that is not intended or permitted to be shared beyond those with a genuine business need to know the information. Confidential information can include information about people or companies and specifically includes business plans, trade secret information, customer lists, sales and marketing strategies, pricing, product development plans, and any notes or documentation of the foregoing. Intellectual property refers to an original, intangible creation of human intellect that is legally protected from unauthorized use. Intellectual property includes patents, trademarks and copyrighted works of authorship, like photographs, music, literary works, graphic design, source code, and audio and audiovisual recordings.
Data Privacy and Protection	Reports related to the rights and responsibilities relating to data held or processed by an organization. This data can include data about employees, customers, consumers or others. Examples include allegations of data misuse, loss or theft of data, breaches or attempted breaches or requests by an individual relating to their own data.
Free and Fair Competition	Reports involving activities that undermine free and fair competition in the marketplace. These activities frequently involve any agreement with a competitor to fix prices or otherwise limit competition. Even the appearance of such agreement is problematic.
Bribery and Corruption	Reports of public or private instances of bribery. Bribery occurs when a person offers money or something else of value – to an official or someone in a position of power or influence – for the purpose of gaining influence over them. Corruption includes dishonest or illegal behavior – especially of people in authority – using their power to do dishonest or illegal things in return for money or to get an advantage over someone else.

Business Integrity continued

Risk Type	Risk Type Definition
Insider Trading	Reports that a person is buying or selling any company's (employer's or any other company's) securities/stock based on non-public information as well as passing (tipping) this information on to someone else who then buys or sells stock.
Global Trade	Reports related to the import and export of goods and services globally. It can include imports (bringing goods or services into a country) or exports (sending goods or services – including software – from one country to another). This category also includes reports relating to sanctions/trade sanctions (people or countries) which make it unlawful to do business with sanctioned people or countries.
Political Activity	Reports of improper use of employer resources (time, assets, brand, etc.) for political activity (by an individual or an organization) such as using work time for political activities, pressuring colleagues to give money or time to a political action committee (PAC) or associating organization name with a political candidate/official/group. It can also include misuse of company funds for political activities, using company resources to create or distribute political messages and violations of lobbying regulations and restrictions.
Human Rights	Reports related to human rights which generally refer to the basic rights and freedoms of individuals. Examples include reports relating to human trafficking or modern-day slavery that involve the use of force, fraud or coercion to obtain labor or sex for money, drugs or other goods.
Product Quality and Safety	Reports about quality and safety issues related to products. Examples include allegations that a product is not safe for intended use, is putting others at risk of harm or that it fails to meet industry standards.
Other Business Integrity	Reports related to business integrity that cannot be categorized elsewhere. Examples include industry-specific policies, regulations or laws.

Accounting, Auditing and Financial Reporting

Risk Type	Risk Type Definition
Accounting, Auditing and Financial Reporting	Reports related to accounting, financial reporting or auditing. Examples include the unethical or improper recording and analysis of the business and financial transactions associated with generally accepted accounting practices. Examples include misstatement of revenues, misstatement of expenses, misstatement of assets, misapplications of GAAP principles, and wrongful transactions.

Misuse or Misappropriation of Assets

Risk Type	Risk Type Definition
Misuse or Misappropriation of Assets	Reports that the organization's assets are being wasted, inappropriately used, abused, or not properly protected. This category can include a wide array of assets such as property, tools, money/credit cards, facilities, company vehicles, employee time and even abuse of employer provided benefits.

Environment, Health and Safety

Risk Type	Risk Type Definition
Imminent Threat to a Person, Animals or Property	Reports of imminent or immediate threat of harm to a person or people, animals or property. Reports may or may not involve a weapon and generally are the kind of incident where authorities (such as police or fire) are called to assist.
Environmental	Reports about impact to the environment. This could include intentional, negligent or accidental acts or omissions that harm the environment or violate policy, regulatory or legal requirements. It can also include acts or omissions that otherwise present a risk to the climate. Examples can include such things as spills, mismanaged wastewater or resources, release of harmful materials or substances into the atmosphere or improper disposal of hazardous waste.
Health and Safety	Reports about workplace safety. This can include employee safety and facilities or equipment. Each employee is responsible for maintaining a safe and healthy workplace for all employees by following safety and health rules and practices and reporting accidents, injuries and unsafe equipment, practices or conditions.

Reports about concerns such as a threat of assault or violence (not including an imminent threat).

Reports about physical security in a facility. |

Other

Risk Type	Risk Type Definition
Other	Reports that do not fit any of the other categories listed.

Let's talk statistics: distributions, assumptions and their implications

Throughout this report we reference a number of statistical terms when discussing calculation methodologies.

What is a distribution?

A distribution is a set of numbers considered as a whole.

Defining average: mean vs. median vs. mode

There are three primary calculations when considering what is "average" for a set of numbers:

- **Mean**: the sum of all values divided by the number of values summed
- **Median**: the number at the exact middle point of a sorted distribution
- **Mode**: the most repeated value in a distribution. Mode is not used for any of the statistics presented in this report.

This report primarily presents medians because it mitigates the influence of extremely high and low values in the distribution, called outliers. To illustrate the impact of outliers, we can consider the following two distributions:

DISTRIBUTION A: {1, 2, 3, 4, 5}

DISTRIBUTION B: {1, 2, 3, 4, 490}

If you take the mean of Distribution A, you will get 3. If you take the mean of Distribution B,

you will get 100. In both of cases, the median is 3. That median value is much closer to the values of 1, 2, 3 and 4 than the mean.

We consider both median and mean values for select metrics. Doing so allows our readers to both ensure they are comparing against the correct metric for their internally calculated statistics and affords insight into how skewed the distributions of those metrics are.

Skewed distributions

A distribution is said to be skewed when the values are not evenly spread in both directions from the median. A skewed distribution can make it more challenging to analyze the data in the distribution. In fact, out of the three calculations of what is "average" in a distribution, the mean is most affected by a skewed distribution.

If there are some values above the median that are comparatively high, that distribution is said to be skewed high and the mean will be higher than the median. The converse is true when you have a distribution which is skewed low.

A classic example of distribution which is skewed high is income in the United States; as of 2021, the mean income was $97,962, while the median was $69,717. This gap in median and mean income calculations is due to a relatively small number of very high incomes.

Examples and implications of altering a distribution

Let's consider the following distribution:

{1, 2, 3, 5, 6, 8, 9, 12, 17}

We can see that the median is the highlighted figure 6 and calculate the mean as (63 / 9) = 7. This implies that the distribution is skewed high, which makes sense when considering the values 12 and 17 in relation to the rest of the distribution.

Now let's trim the top and bottom values, leaving us with this distribution:

{2, 3, 5, 6, 8, 9, 12}

The median does not change, however when we calculate the mean, we get ~6.42, lower than the value calculated on the distribution before trimming off the top and bottom values. Methods like this are used to reduce the influence of very high and very low values on the calculation of means while leaving the median unchanged.

There are times when using rules to remove values from a distribution can have unintended consequences for calculated statistics. Let's consider a situation where we have a rule to exclude values of 0 and 1 when calculating statistics and this distribution:

{0.1, 0.2, 0.3, 0.4, 0.5, 0.6, 0.7, 0.8, 0.9}

With the distribution as it stands, this has no impact on median or mean, both of which are 0.5. Now let's say that a situation arises which decreases the values in the distribution to this:

{0, 0, 0, 0.3, 0.4, 0.5, 0.6, 0.7, 0.8}

If we take the median and mean of this distribution excluding the zero values, we get a mean and median of 0.55, higher than the calculations on the original distribution with overall higher values. Taking the zeros into account, the median comes out to 0.4 and the mean to ~0.367, much more reflective of the new situation.

Hopefully, this appendix has illustrated the need for careful consideration and research of a distribution, and a solid fundamental understanding of what statistic is needed when asking questions about compliance or any other data.

- There are three ways to consider what is average in a distribution: mean, median and mode.
- Skewed distributions affect means much more than medians.
- Making changes to a distribution will almost always change calculated statistics.

About the authors

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As one of the earliest ethics officers in the industry, Carrie Penman has been with NAVEX since 2003 after serving four years as deputy director of the Ethics and Compliance Officer Association (ECOA), now ECI. A scientist by training, she developed and directed the first corporate-wide global ethics program at Westinghouse Electric Corporation from 1994-1999.

As chief risk and compliance officer for NAVEX, Carrie leads the company's formal risk management processes. She also oversees its internal ethics and compliance activities employing many of the best practices that NAVEX recommends to its customers.

Carrie has extensive client-facing risk and compliance consulting experience, including more than 15 years as an advisor to boards and executive teams; most recently as NAVEX's SVP of Advisory Services. She has also served as a corporate monitor and independent consultant for companies with government settlement agreements.

Carrie was awarded the inaugural Lifetime Achievement Award for Excellence in Compliance 2020 by Compliance Week magazine. In 2017, Carrie received the ECI's Carol R. Marshall Award for Innovation in Corporate Ethics for an extensive career contributing to the advancement of the ethics and compliance field worldwide.

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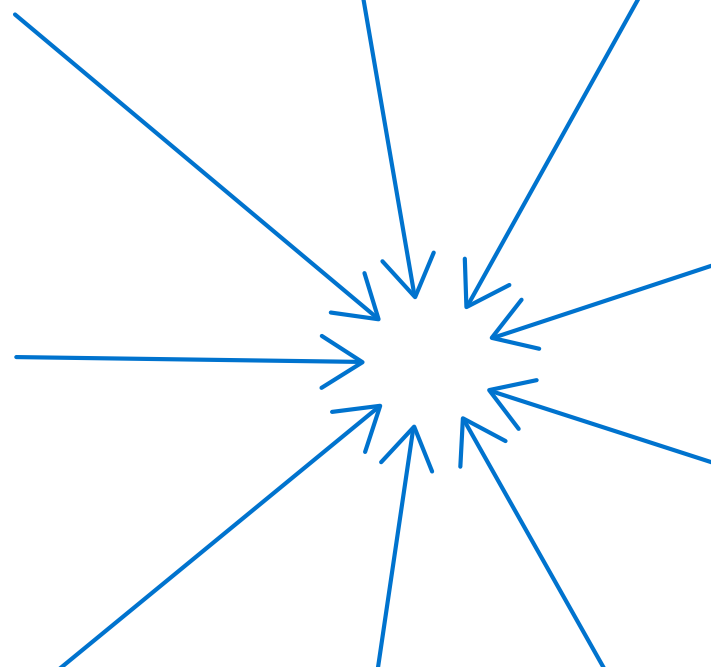
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