

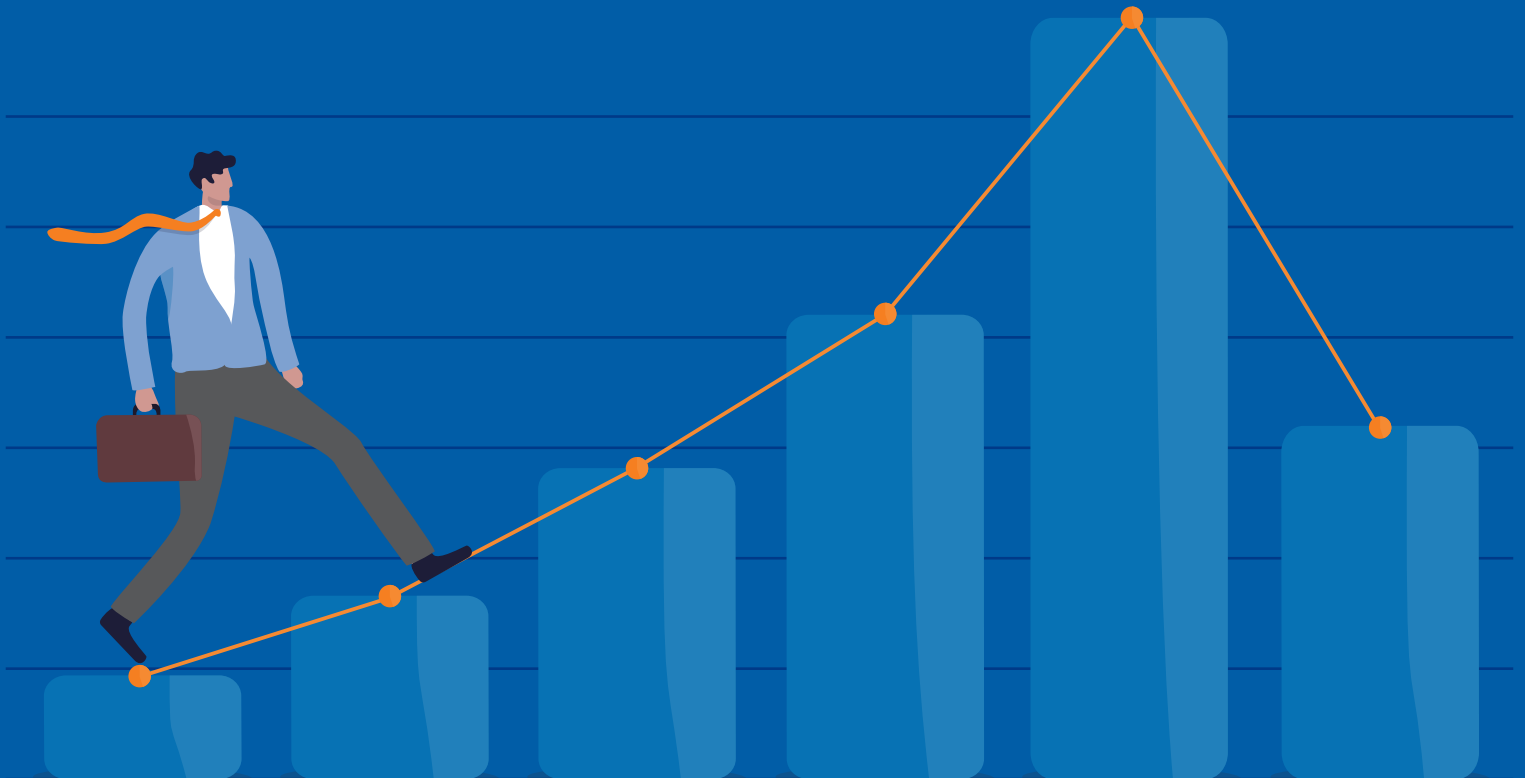
2021

Risk & Compliance

Incident Management

Benchmark Report

Benchmark Your Reporting
& Investigation Program



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Introduction

An efficient and trusted mechanism by which employees can anonymously or confidentially report allegations of suspected or actual misconduct is the hallmark of a well-designed compliance program.¹ A steady cadence of analysis and benchmarking of reporting data helps organizations answer crucial questions about their risk and compliance program including:

- Do employees know about our reporting channels?
- Are our communications reaching the intended audience and having the desired effect?
- Does our culture support employees who raise concerns?
- Are our investigations thorough and effective?
- Do we need more training on risk areas, reporting processes or fear of retaliation?
- Do we need to review or update our policies?

Tracking internal data to help answer these questions is important. Getting a broader perspective on how your performance matches up to market and industry norms is invaluable.

To help, NAVEX Global anonymizes the hotline 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 2021 report represents data collected from reports received in calendar year 2020. For each benchmark provided in this report you'll find:

- A description of the benchmark.
- Instructions on how to calculate the benchmark.
- The 2020 combined data for all industries in the NAVEX Global database.
- Key findings and recommendations for organizations.

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

NAVEX Global 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 your account executive to learn more about this service.

Trust NAVEX Global's Risk & Compliance Solutions

NAVEX Global is the worldwide leader in integrated risk and compliance management software and services that help organizations manage risk, address complex regulatory requirements, build corporate ESG programs and foster ethical workplace cultures.

¹ "Evaluation of Corporate Compliance Programs." U.S. Department of Justice, Criminal Division, June 2020, p 6. <https://www.justice.gov/criminal-fraud/page/file/937501/download>.

How We Calculate Our Benchmark Metrics

For statistical accuracy, our analysis includes only those organizations that received 10 or more reports in all of 2020. The resulting database includes **3,027** organizations that received a total of **1,325,957** 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. This methodology allows us to create a clearer picture of what is happening in our customers' organizations, as well as provide organizations with benchmarking data that is not skewed by organization size.

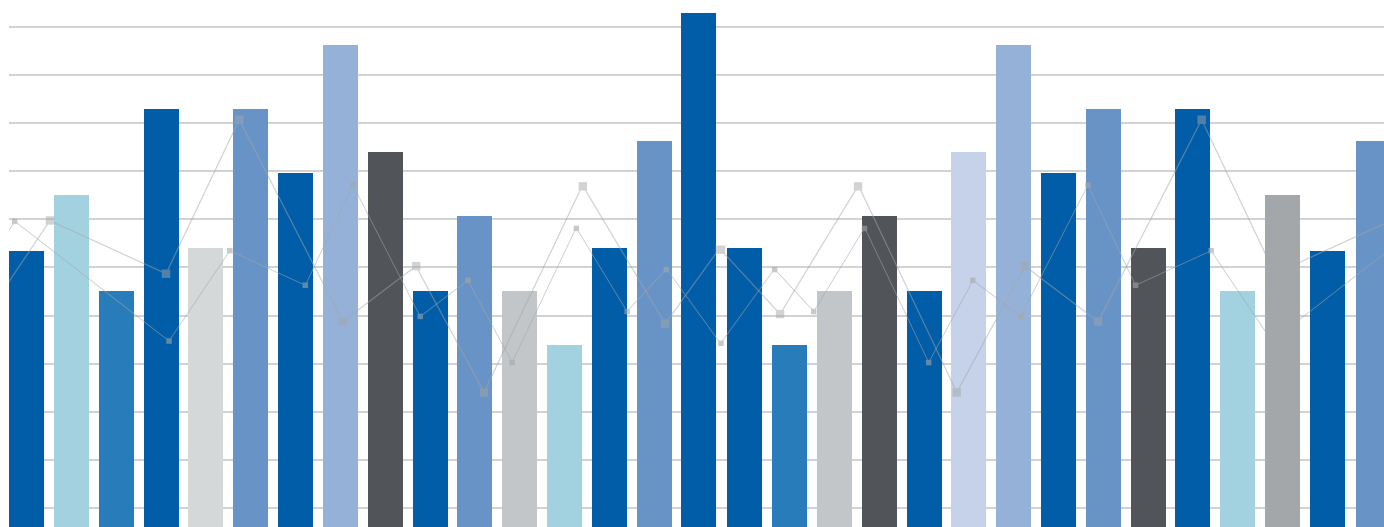
That said, there are no "right" outcomes in benchmarking reporting data. Where appropriate in this report, we provide what we consider to be an acceptable range of results to provide context for your own data. Falling within the "normal" range indicates an organization is on par with medians for the organizations within our database. This range is especially important to consider when reviewing the 2020 data, given the impact of COVID-19 on business operations and the resulting reporting trends. 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.

New to This Year's Report

Each year, NAVEX Global reviews our key benchmarking metrics to ensure sufficient context for thorough analysis. This process occasionally results in the adoption of new measures, such as last year's distribution of outcomes and trimmed means.

The events of 2020 necessitated the creation of several new metrics, including month-by-month presentations of key reporting measures such as report volume, allegations by category, and reports by type. We have also added measures of report outcomes and revised our report intake method analysis to further address the impact of outliers. Taken together, these additional metrics offer a more comprehensive understanding of how recent events have affected reporting, as well as what channels reporters are using to make allegations and inquiries.

Finally, long-time readers of this report will notice a shift in the language we use to describe this compliance function, from "Hotline" to "Incident Management." This change reflects the increasingly comprehensive role this program element plays within the compliance function, as well as the variety of reporting options available.



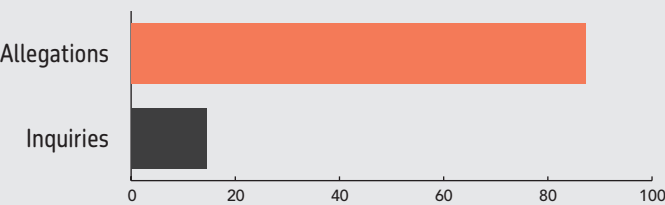
NAVEX GLOBAL CUSTOMERS GENERATE THE

A Snapshot of Our Database

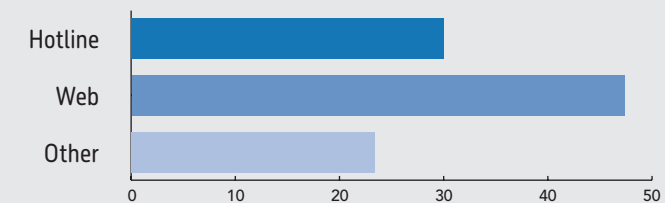


Methodology

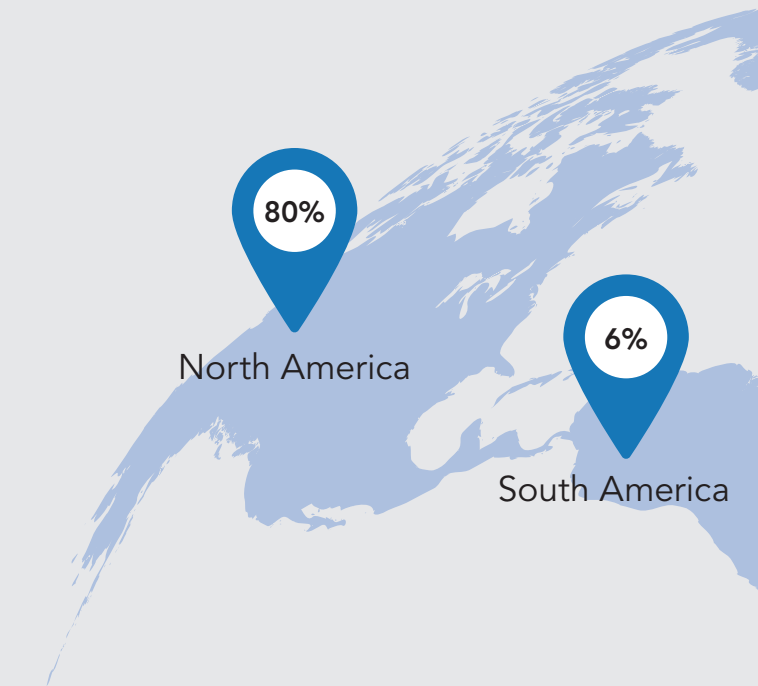
Our report reflects both allegations and inquiries:



Captured via all intake methods:



Reports from Around the World



Industry Leading Approach

We use Medians or Midpoints rather than averages to reduce the impact of outliers

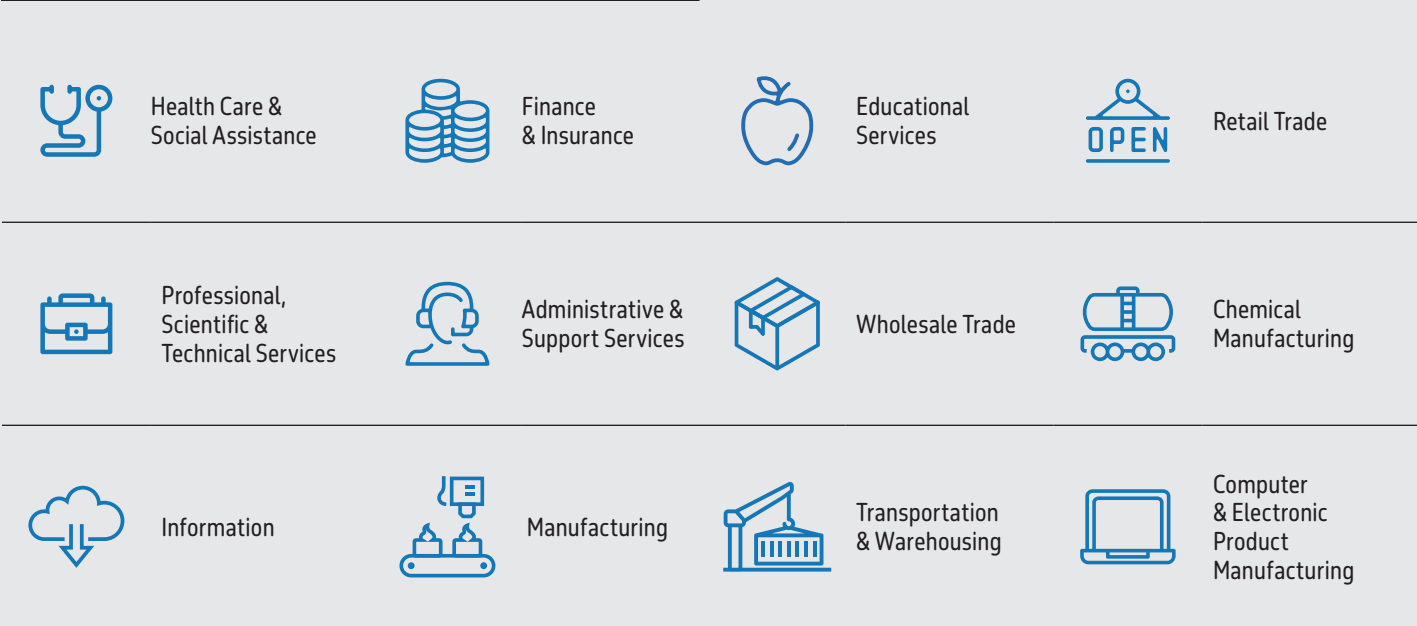
We calculate ranges to help identify extreme data points as potential areas of concern

Medians and ranges provide context for your individual benchmarks

WORLD'S LARGEST DATABASE OF REPORTS



Top 12 Industries



Note: Industries listed according to relative report volumes.

Executive Summary

To say 2020 was disruptive is an exercise in understatement. From the COVID-19 pandemic to the widespread protests for social justice, the past year marked an epoch in the popular consciousness. This new awareness will continue to serve as a catalyst for institution-altering change in 2021 and beyond.

These events also offer a unique challenge to organizations seeking to understand and interpret that change, particularly within the framework of an annual benchmark. In a year when everything was different, how can we separate the signal from the noise? What was unique to 2020, and what will inform the future?

This year, NAVEX Global has embraced the fact that our findings can only be understood within the context of 2020. Thus, you will see several new metrics that examine key measures on a month-to-month basis and map keyword reporting to world events.

Our analysis also incorporated recent developments within the risk and compliance space, such as the 2020 update to the U.S. Department of Justice's Evaluation of Corporate Compliance Programs, court decisions like *Digital Realty v. Somers*, and the SEC's record year of reports and whistleblower payouts. Events like these had a profound impact on our industry, and provide context in understanding what 2020's data can tell us about the years to come.

The resulting analysis reveals several key trends and findings. Some, such as increases in environmental, health and safety reporting, were clearly the result of (or accelerated by) the pandemic. Others, like the decline in retaliation, harassment and discrimination reports, continued independently of (or despite) recent events.

Taken together, however, the results reinforce a common narrative for 2020 of growth, variation and volatility.

The risk and compliance discipline is rapidly maturing and was tested in 2020. Many compliance programs stepped up to the challenge with rapid response reporting, especially as the pandemic took hold in March of 2020.

This complexity has also led to an increasing diversity in program outcomes. Report volume ranges expanded in 2020, while the distribution of anonymous reporting rates shifted away from the median and toward the edges. These shifts may have been triggered by this year's anomalous events, but could have a lasting impact on the organizations affected.

We are also witnessing a shift in when, where and how reporters make allegations. The pandemic has accelerated the trend away from hotlines and toward web reporting. Of concern is the fact that the gap between incident occurrence and incident reporting dates has widened dramatically, increasing the potential for important activity to be missed by compliance functions. As we all know, an absence of reporting doesn't mean employees aren't seeing wrongdoing or talking about it; it means they aren't talking about it to us.

With that said, here are some of the biggest findings to come out of this year's incident management benchmark:

1. COVID-19 impacted the size and shape of reporting and investigation.

As expected, incident management data from 2020 looked very different from previous years (though not always in ways we had anticipated). Key findings include:

- **Report volumes decreased.** For the first time in the history of our annual benchmark, the median number of reports declined, dropping from 1.4 reports per 100 employees (where it has been since 2016) to 1.3 in 2020. A month-to-month analysis reveals the extent to which this decline was driven by COVID-related events. To date, report volumes have yet to return to their pre-COVID levels.

- **Environmental, health and safety (EHS) reporting spiked as shutdowns began.** The COVID-19 pandemic didn't just impact report volume; it also affected what kinds of reports were being made. EHS reporting jumped from 10% of overall reports at the start of the year to 21% in March when shutdowns began. EHS reporting remains elevated, accounting for 17% of all reporting in December.
- **Business integrity reports also rose in response to COVID-19.** By the summer of 2020, Governments, NGOs and academics began to raise concerns about the potential for fraud, waste and abuse arising from COVID-19 responses. Our reporting data reinforces this analysis. As EHS reporting declined, business integrity reports rose considerably, with claims jumping by 39% between July and September. Further study by industry indicates the rise may be particularly connected to healthcare billing and coding (or miscoding) during the pandemic.
- **Financial and misuse reporting increased in the arts and entertainment industry.** In 2020, businesses in the "arts, entertainment and recreation" industries generated the highest median report rates for both categories. This shift may be attributable to the pandemic's considerable economic impact on this sector, which in turn generated new levels of scrutiny of how resources were being utilized.
- **Incident reporting tracked closely to real-world events and trends.** This year, NAVEX Global tracked reporting related to specific topics, including COVID-19 and work from home. The results demonstrate that employees were actively using their incident management systems in response to events (including COVID-related deaths).

2. Recent events accelerated some trends (and failed to reverse others).

Many of COVID-19's effects on incident management will likely have limited long-term impact on overall reporting. However, some previously identified long-term trends saw their growth accelerated by the crisis. Moreover, other long-term trends persisted despite the year's events – demonstrating the nature of their underlying causes. Key findings include:

- **Online reporting continues to accelerate.** For the past several years, we've seen a steady increase in web submissions. In 2020, the massive shift to work-from-home continued that trend with online reporting reaching a median of 48% – a 26% increase from 2017. If current trends persist, it is likely that 2021 will mark a major turning point, with a majority of businesses finally receiving the majority of their reports online.
- **Telephony reporting continues to decline.** With the increase in online reporting, there was a corresponding shift away from telephony. In 2020, the median percentage of telephone reports fell to 31% – their lowest levels yet.
- **Anonymous reporting is slowly declining.** Over the past decade we have seen a slow steady decline in anonymous reporting rate. In recent years, that trend had somewhat reversed. This year, however, anonymous reporting returned to its slow downward trajectory, declining to 58%. Moreover, there are indications that the trend away from anonymous reporting occurred despite recent events, rather than because of them.

- **Retaliation, Harassment and Discrimination reporting continues to decline.** Of concern is the decline in reports of retaliation. In addition, the percentages of harassment and discrimination reports as a share of total reporting have been decreasing since the height of the #MeToo movement in 2018. While smaller than last year, the continued decline in these reporting types is notable – especially when considered in the context of the social justice protests of the past year.
- **The gap between an incident occurrence and reporting increased, especially in accounting, auditing and financial reporting.** While some incident management performance metrics remained steady during 2020, one performance metric worsened significantly – the gap between incident occurrence and incident report date. While this widening occurred across all allegation types, accounting, auditing and financial reporting was especially severe, increasing from 16 days to 36 days (a change of over 125%). A delay in reporting may impede the ability to investigate a concern as time passes and memories fade. This may partly be the result of recent regulatory and legal changes, which incentivize whistleblowers to turn to external agencies like the SEC before reporting internally. Another potential cause is remote work decreasing visibility into some issues, leading to delayed reporting.

3. Compliance met the incident management challenges of 2020 (mostly).

The past year posed a unique set of challenges for organizations and risk and compliance programs on many fronts – including incident management. Specifically, would the ability to accurately capture and investigate allegations be negatively impacted? The data suggests that, on the whole, compliance functions were able to overcome these challenges.

Key findings include:

- **Case closure times decreased.** One of the biggest concerns about the work-from-home transition was whether it would negatively impact the amount of time required to close a case. The evidence indicates the opposite was true; median case closure times actually dropped to from 45 to 39 days – the lowest level since 2014. The most dramatic declines occurred in the environment, health and safety cases.
- **Substantiation rates held.** With a decline in case closure time, we would be concerned if there was also a decline in case substantiation rates indicating an inability to investigate the matter. This year's data shows no meaningful drop in organizations' ability to substantiate allegations. However, one notable substantiation trend was identified – a reduction in substantiation of anonymous reports.

Only time will tell which of these findings are oddities driven by proximate events, and which prove enduring. That said, this data suggests compliance professionals may need to:

- Anticipate an increase in reporting volumes as the pandemic recedes.
- Increase the capabilities and awareness of their online reporting functions.
- Encourage the early reporting of concerns (especially with respect to accounting, auditing and fraud).

Taking these steps will help compliance functions respond to the changes that have occurred and prepare for those to come.

Key Findings

1. Report Volume per 100 Employees

COVID-19 Leads to First-Ever Decrease in Report Volumes

The *Report Volume per 100 Employees* benchmarking metric enables organizations of all sizes to compare their total number of unique contacts from all reporting channels – including web forms, hotline, open door, mobile, email, mail and more.

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 your organization and then multiply it by 100. For this metric to accurately compare to the calculation we've provided, do not exclude any reports, regardless of intake method, issue type, substantiation or category.

Findings: Over the previous several years, the median report volume had remained constant at 1.4 reports per 100 employees. We posited this was due to the maturity of our dataset.

This year, however, marks a significant shift. For the first time in the history of our annual benchmark the median number of reports declined, dropping to 1.3 reports per 100 employees. A month-to-month analysis reveals the extent to which this decline was driven by COVID-related events. After an initial reporting increase in March (when state of emergency and stay-at-home orders were first declared), reporting levels quickly plummeted by over 30%, reaching record

lows in May. To date, report volumes have yet to return to their pre-COVID levels.

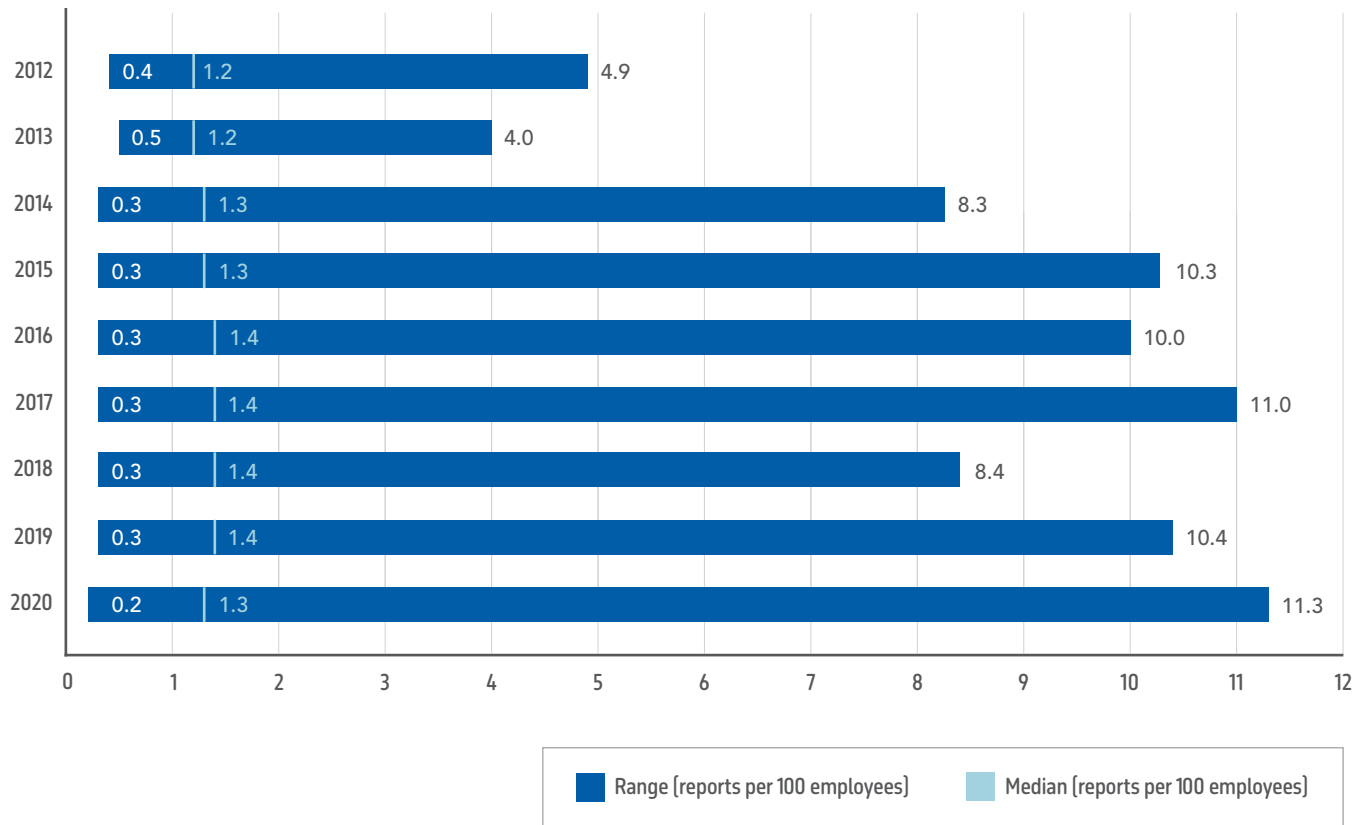
While the report volume median decreased, the overall range actually increased, reflecting greater volatility and variation within the customer base. Thus, it is inaccurate to state that all, or even most, firms had a uniform experience.

The distribution of report volume also reflects greater volatility, particularly on the lower end. While the median percentage of organizations with 5 or more reports per 100 employees has remained constant, the median percentage of organizations with fewer than 0.25 reports per 100 employees increased for the third year in a row, and now accounts for 11% of all reporting. While this could be related to business closures and furloughs, it is still discouraging, as research has demonstrated a strong correlation between report volumes and positive business outcomes.¹ Taken together with distributions for anonymous reporting and case closure times, this data indicates a broader shift toward the bottom of several key metrics – a sign that a significant number of organizations may be falling behind.

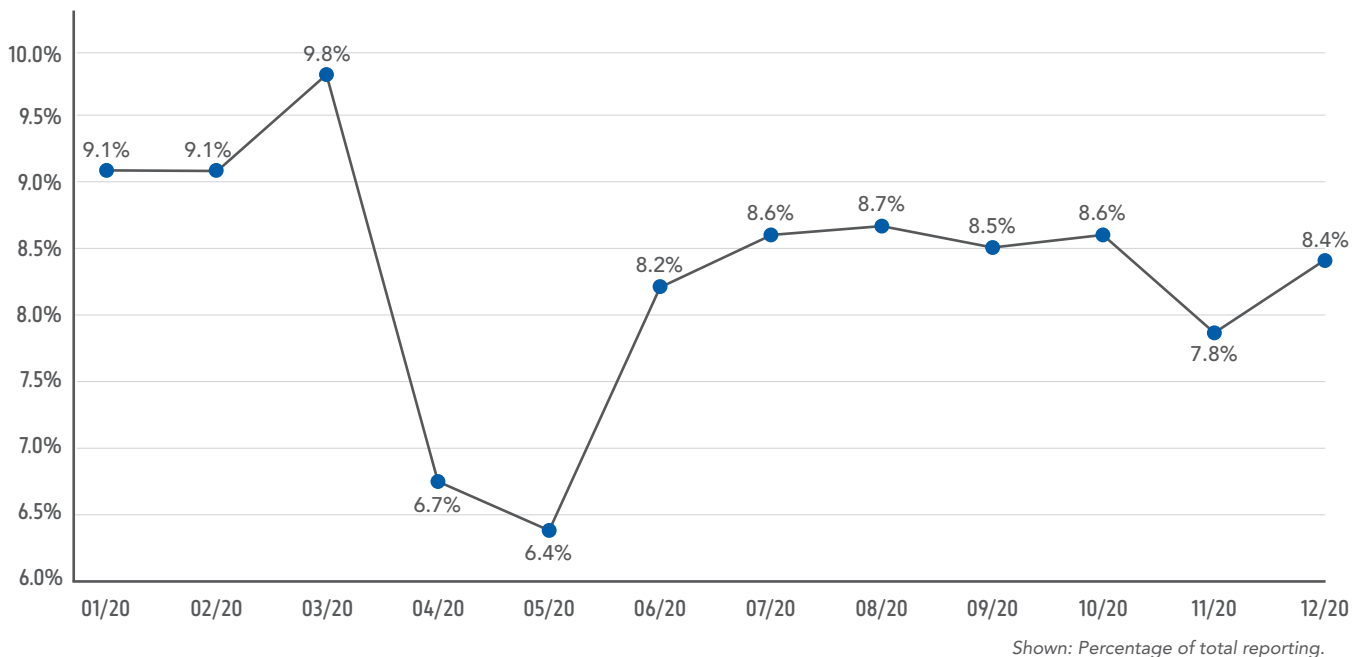
¹ Stubben, Stephen, and Kyle T. Welch. "Evidence on the Use and Efficacy of Internal Whistleblowing Systems." SSRN Scholarly Paper. Rochester, NY: Social Science Research Network, April 29, 2019. <https://papers.ssrn.com/abstract=3273589>.

Report Volume per 100 Employees (Continued)

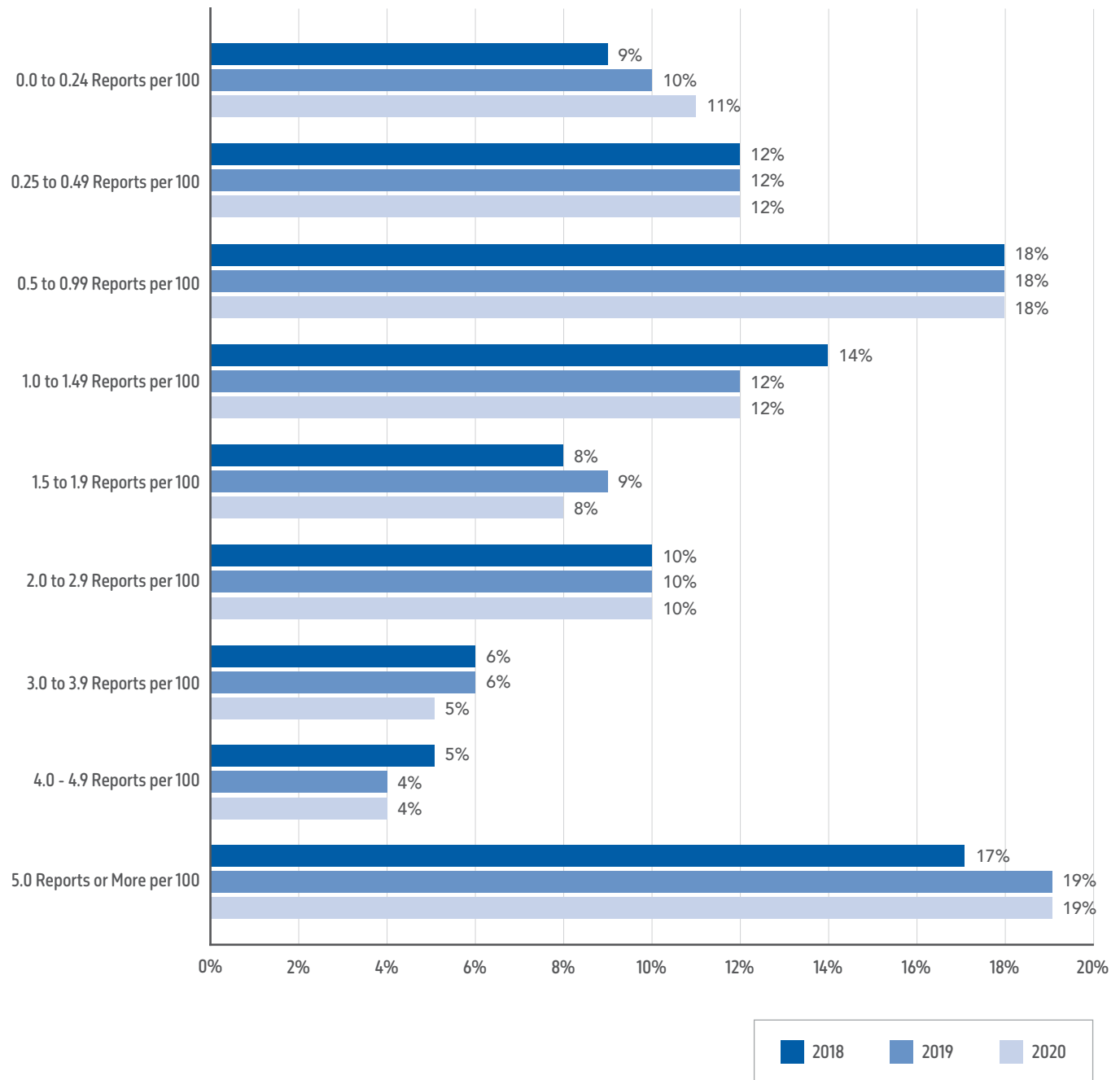
How Does Your Report Volume Compare?



Percentage of Overall Report Volume by Month



Report Volume per 100 Employees (Continued)

Distribution of Report Volume per 100 Employees Medians²

² Please note, we excluded organizations that received less than 10 reports in 2020 from all metrics in this report as stated in the "How We Calculate Our Benchmarking Metrics" section.



Report Volume per 100 Employees (Continued)

Tracking Reports From All Sources Improves Report Volume, Despite Work-From-Home Shifts

This metric 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, mobile 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 your organization falls into, then use the same Report Volume per 100 Employees calculation as described previously.

Findings: Prior to 2020, we had witnessed a small but steady decline in median number of reports per 100 employees from organizations that only tracked web- and hotline reporting, commensurate with increases in the number of reports per 100 employees from organizations tracking reports from all sources. By 2019, organizations documenting reports from all channels received double the reports of their web- and hotline-only peers. In 2020, however, these trends reversed; the median number of reports from organizations only tracking web and hotline reports rose by 0.3 reports per 100 employees, from 1.0 to 1.3, while the number of reports from organizations monitoring all sources declined in equal measure from 2.0 to 1.7.

This reversal is most likely attributable to the mass transition to working from home, which made many forms of non-web/hotline reporting (such as open-door conversations) considerably more difficult. Also, as we note later, the work-from-home phenomenon appeared to accelerate existing trends toward web reporting. Given this, it is likely that some reporters

who would previously have made inquiries or allegations through other methods chose to do so via web, while others declined to report at all.

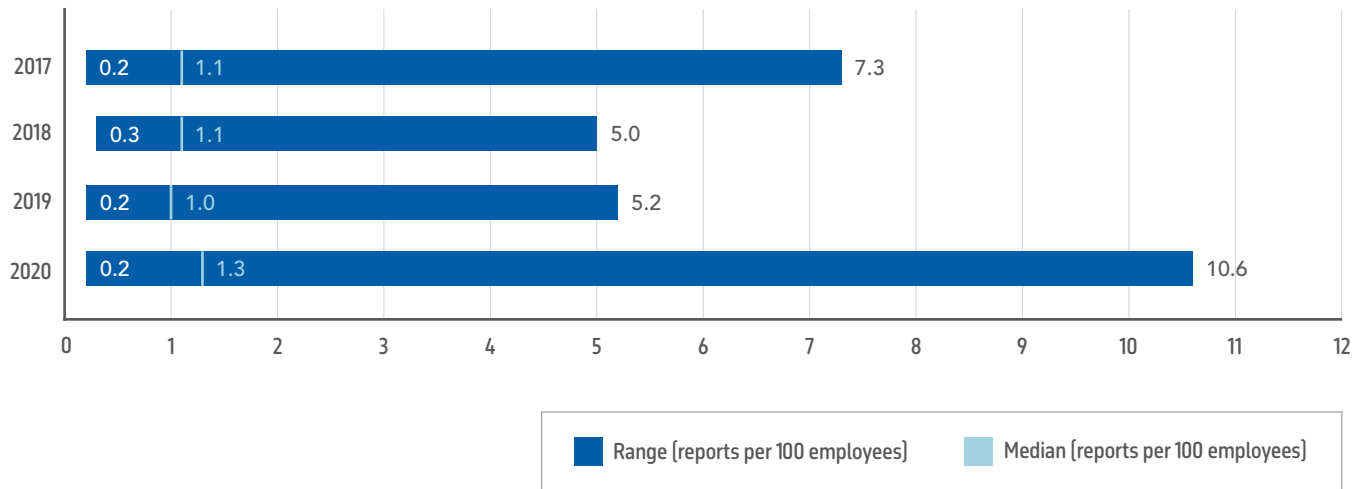
It is important to note that, while the gap has narrowed, organizations that track all sources still had a median reporting volume 30% higher than those that only monitor web and hotline reporting. Also, while the latter increased their median number of reports, their range more than doubled – indicating a high degree of variation and volatility.

Taken together, these findings reaffirm the need for holistic tracking, especially as organizations begin transitioning their workforces back to the office. Organizations that are only collecting hotline and web intake reports are missing the insights that a fully utilized incident management system could provide – leaving leaders and programs without complete data and reporting that could allow them to proactively detect trends and to mitigate potential risks.

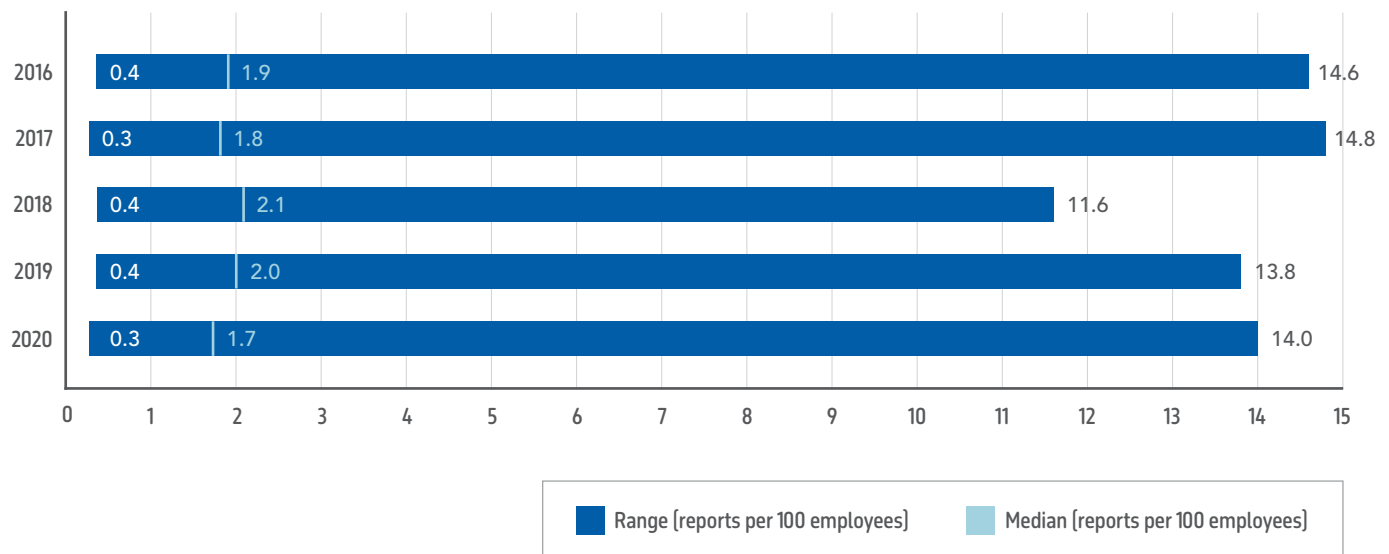
We continue to encourage organizations to collect reports from all intake methods in a single, centralized incident management system. Doing so significantly increases visibility into reported issues and risks. It also provides a more disciplined, systematic method for tracking, investigating, analyzing and resolving these issues. Cross-departmental reporting can be achieved when additional groups such as human resources and security capture reports in separate tiers of the same incident management system. This ensures that, regardless of departmental ownership, the organization is tracking a holistic view of issues, concerns and risk across the organization.

Report Volume per 100 Employees (Continued)

Organizations That Track Only Reports From Web & Hotline



Organizations That Track Reports From All Sources



2. Report Categories

Environment, Health & Safety Reporting Spikes in Response to COVID-19

Receiving reports from a variety of different categories can be a strong indication of program effectiveness. Receiving below-typical volumes could speak to a need for more training or awareness, while receiving above-typical volumes could indicate an area where there is risk to be addressed.

We organize our database into five categories by grouping together like issue types. This allows us to compare all the reports collected, even when individual organizations are utilizing unique issue types or naming conventions. The categories are defined below:

- **Accounting, Auditing and Financial Reporting** are reports that pertain to these functions in an organization (e.g., financial misconduct, internal controls).
- **Business Integrity** are reports that show how an organization interacts with third-parties, regulatory requirements and legislation, patients or customers (e.g., bribery, falsification of documents, fraud, COI, vendor/customer issues or HIPAA).
- **HR, Diversity and Workplace Respect** are reports that involve internal parties and often relate to employee relations or misconduct (e.g., discrimination, harassment, retaliation, compensation, general HR and all cases classified as “other”).
- **Environment, Health and Safety (EHS)** are reports that involve an element of safety typically pertaining to employees, environmental regulations or workplace health (e.g., EPA compliance, workplace violence, assault, safety, OSHA or substance abuse).

- **Misuse, Misappropriation of Corporate 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).

How to Calculate: First, ensure each report is sorted into one of the five categories. Then, divide the number of reports in each of the five categories by the total number of reports. Please note, because we are using the median for each category, the total won’t necessarily add up to 100%.

Findings: This year saw several important changes to reports by category which appear to be the result of pandemic-related events. Most notable is the sizeable increase in environmental health and safety (EHS) reports. In 2020, the *Median Percentage of Environment, Health and Safety Reports* rose by an astonishing 57% overall. A month-by-month reporting breakdown demonstrates the role COVID-19 played in this increase. Accounting for only 10% of overall reports at the start of the year, EHS reporting jumped to 21% in March when the COVID-19 pandemic began to fully take hold.

This was especially true for employees working in manufacturing. By early May, one out of every five COVID-related safety complaints to OSHA were made against manufacturing facilities.¹ The education sector was another key area of safety concern, with OSHA complaints against educational institutions rising in the late summer as schools struggled to open and again in November as infections began to rise.² Given this, it is not surprising that the manufacturing and educational services sectors scored our highest median EHS reporting rates.

¹ NBC News. “Midwest Manufacturing Workers Sound Alarm over COVID-19 Outbreaks.” Accessed March 28, 2021. <https://www.nbcnews.com/news/us-news/midwest-manufacturing-workers-sound-alarm-over-covid-19-outbreaks-n1207391>.

² Freedom of Information Act (FOIA) | Occupational Safety and Health Administration. “Monthly OSHA COVID-19 Complaint Data.” Accessed May 7, 2021. <https://www.osha.gov/foia>.

Report Categories (Continued)

Though EHS reporting receded from its spring heights, levels remained elevated, accounting for 17% of all reporting in December.

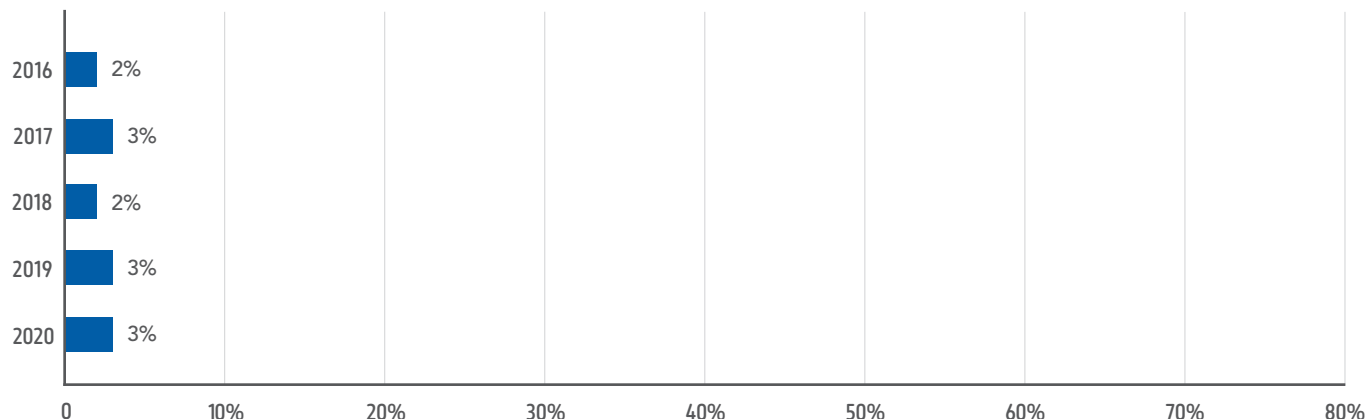
While EHS reporting reached its peak in March, Business Integrity reports began to climb in the late summer. During the period between the first and second COVID-19 infection waves, academic and advocacy groups began to focus on the fraud, waste and abuse risks associated with the pandemic. Transparency International reported that more than 1,800 people contacted the nonprofit's advocacy and legal advice centers to report corruption and seek assistance for issues related to COVID-19.³ In the United States, the government watchdog Project on Government Oversight also began examining and cataloging COVID-related corruption and integrity failures during this same period.⁴

Our data demonstrates a similar phenomenon with respect to internal reporting. Business Integrity claims grew as a share of total reporting from 23% to 32% between July and September. Analysis of Business

Integrity reporting by industry shows this increase was greatest in "office administrative services," a category inclusive of large hospital management organizations/ insurance companies which could indicate increased reporting related to healthcare billing and coding (or miscoding) during the pandemic. Also contributing to the rise in September were organizations in "accommodation and food services." The timing of this increase aligns with the uneven extension and re-imposition of COVID-19 restrictions.

The allegation categories of "accounting, auditing and financial reporting" and "misuse and misappropriation of corporate assets" continued to constitute only a small percentage of overall reporting in 2020 (3% and 4%, respectively). Both categories demonstrated little variation month to month. However, there was a difference in which industries generated these reports. For the first time, businesses in the "arts, entertainment and recreation" industries generated the highest median report rates for both categories. This shift in reporting is most likely attributable to the pandemic's considerable economic impact on this sector.

Median Percentage of Accounting, Auditing & Financial Reporting

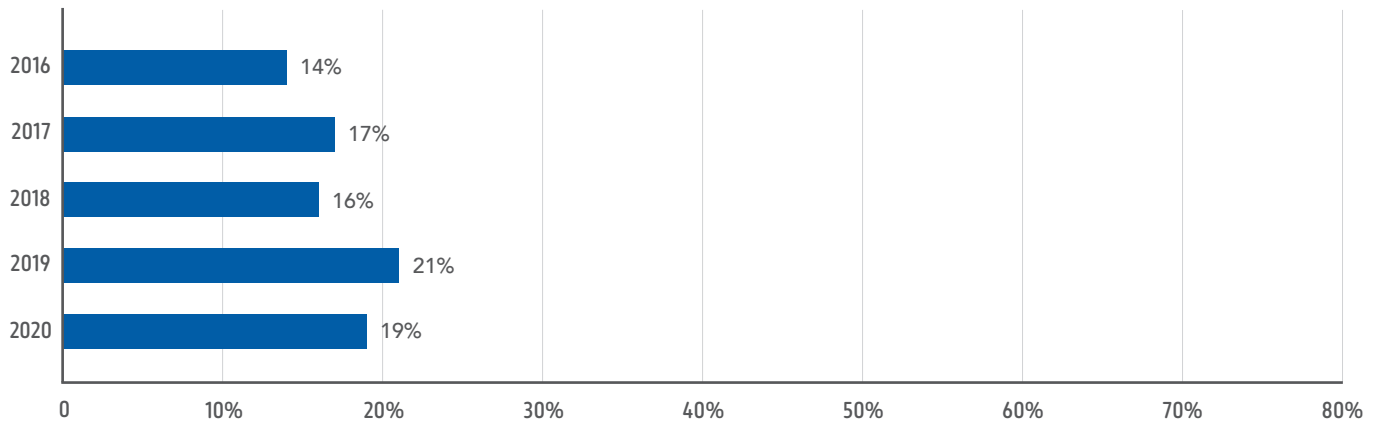


³ Transparency.org. "Citizens Report COVID-19 Corruption," September 21, 2020. <https://www.transparency.org/en/citizens-report-covid-19-corruption>.

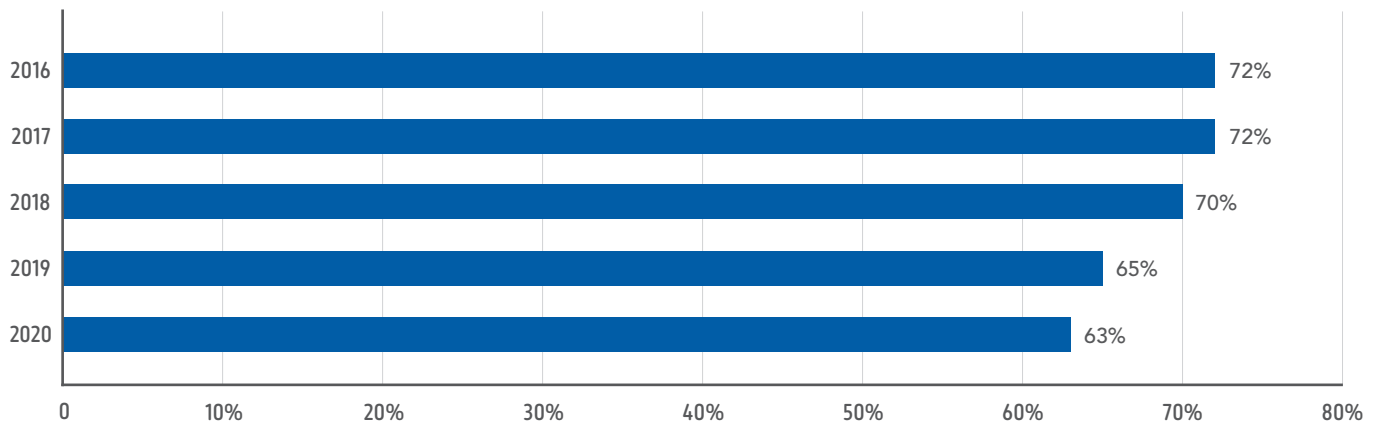
⁴ For more, see: "Corrupted: The COVID-19 Response." The Project on Government Oversight, August 13, 2020. <https://www.pogo.org/series-collections/corrupted-the-covid-19-response/>.

Report Categories (Continued)

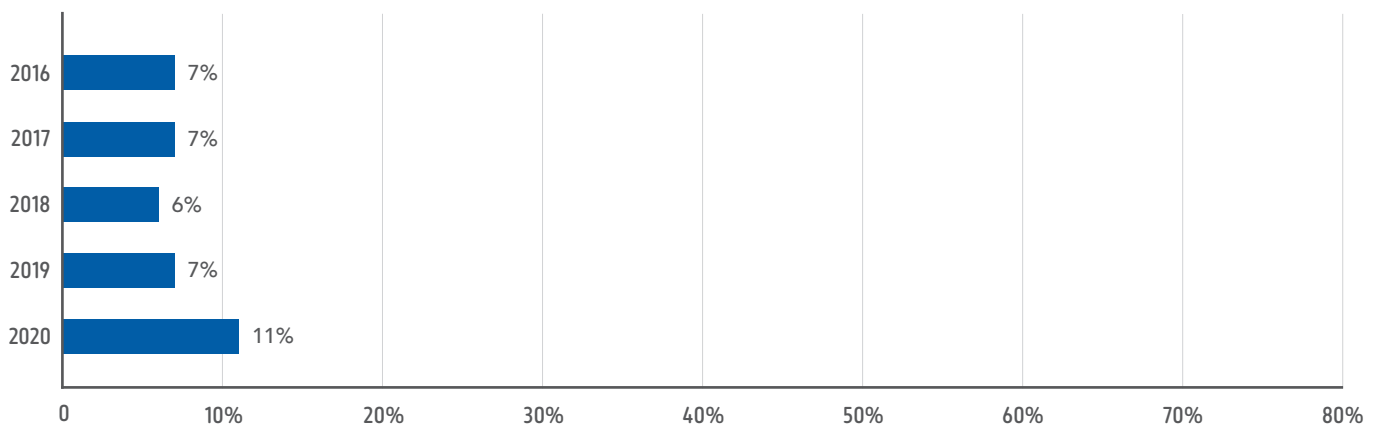
Median Percentage of Business Integrity



Median Percentage of HR, Diversity & Workplace Respect

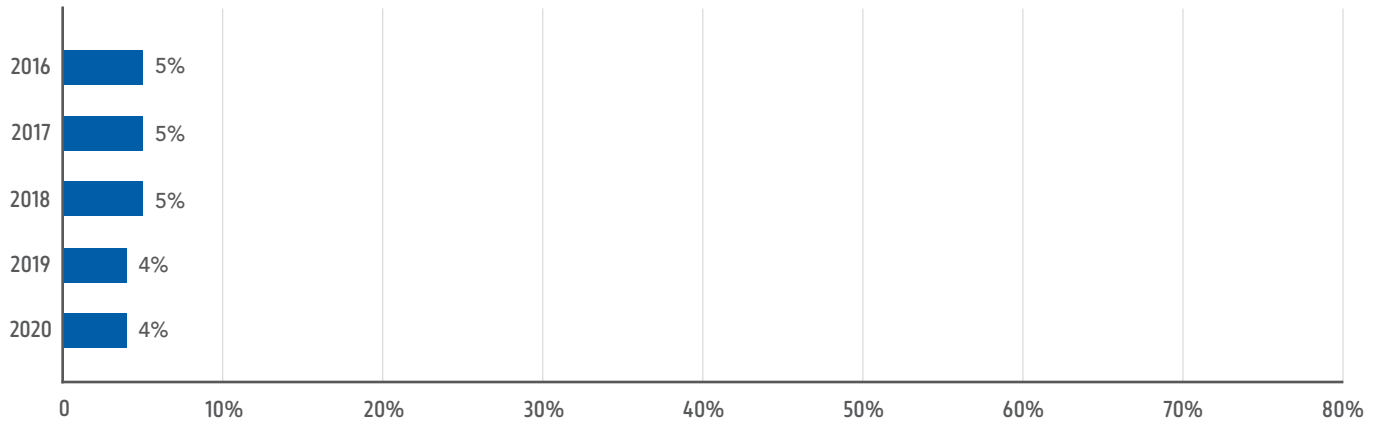


Median Percentage of Environment, Health & Safety

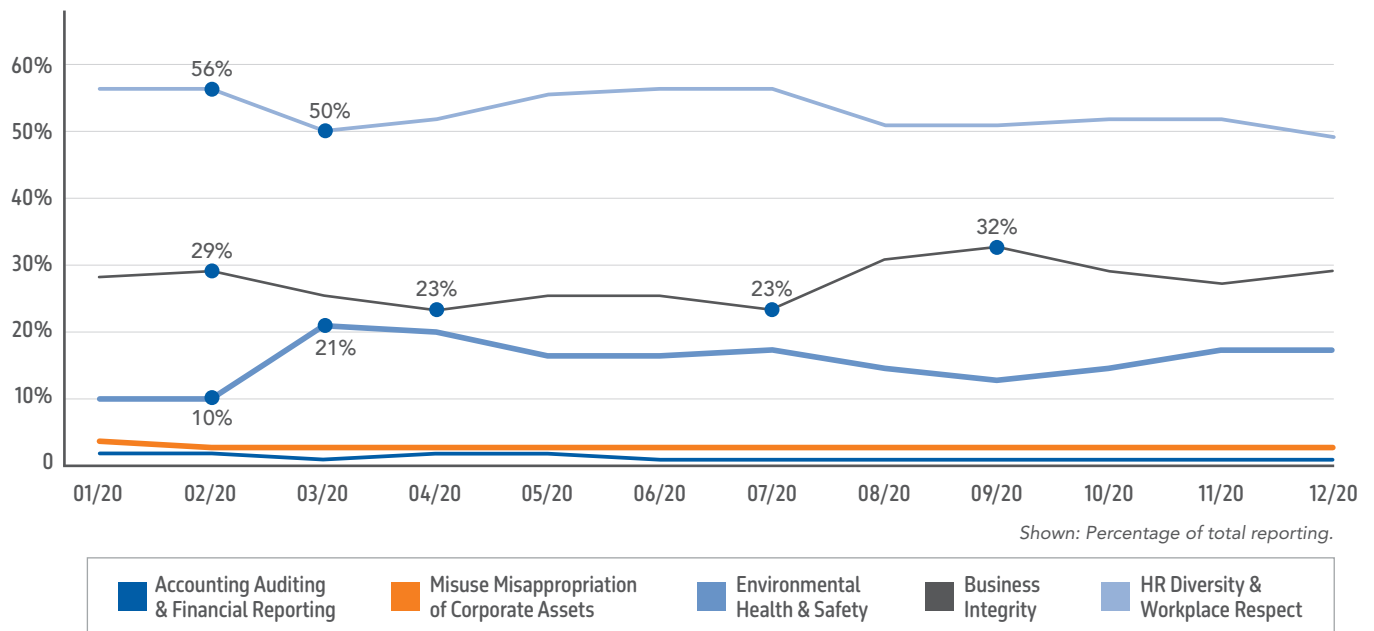


Report Categories (Continued)

Median Percentage of Misuse, Misappropriation of Corporate Assets

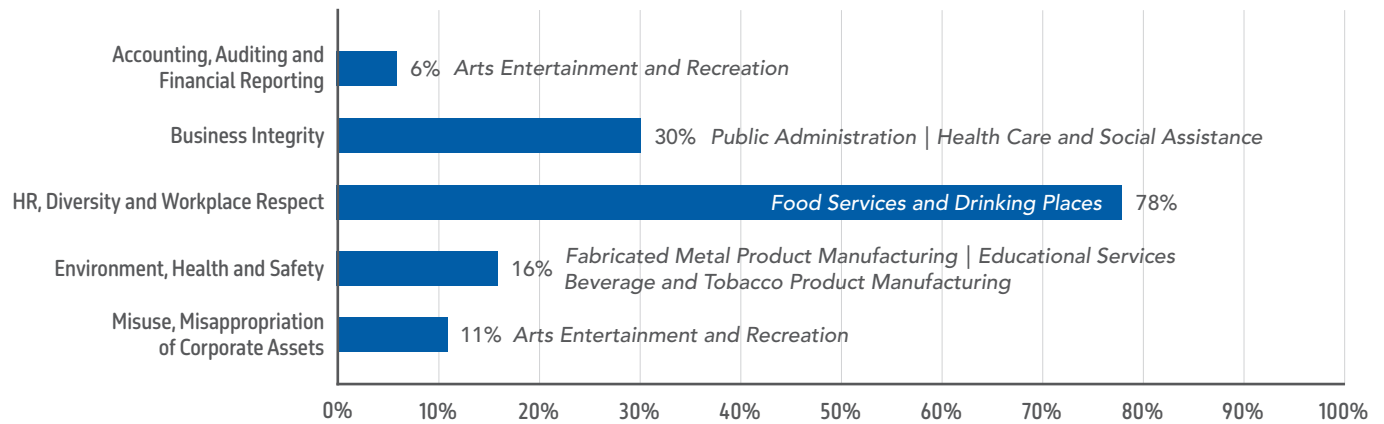


Percentage of Reports by Allegation Category (by Month)



Report Categories (Continued)

2020 Highest Median Reporting Rate per Industry





Report Categories (Continued)

Reporter Allegations vs. Inquiries

This benchmarking 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. However, inquiries are questions, requests for guidance, etc. Inquiries are no less important and can highlight key areas where more training may be needed, or policies that may need to be refreshed.

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

Findings: In 2020, the percentage of allegations rose to 86% of all reports received. Only 14% of reports were inquiries – an anemic number which may indicate:

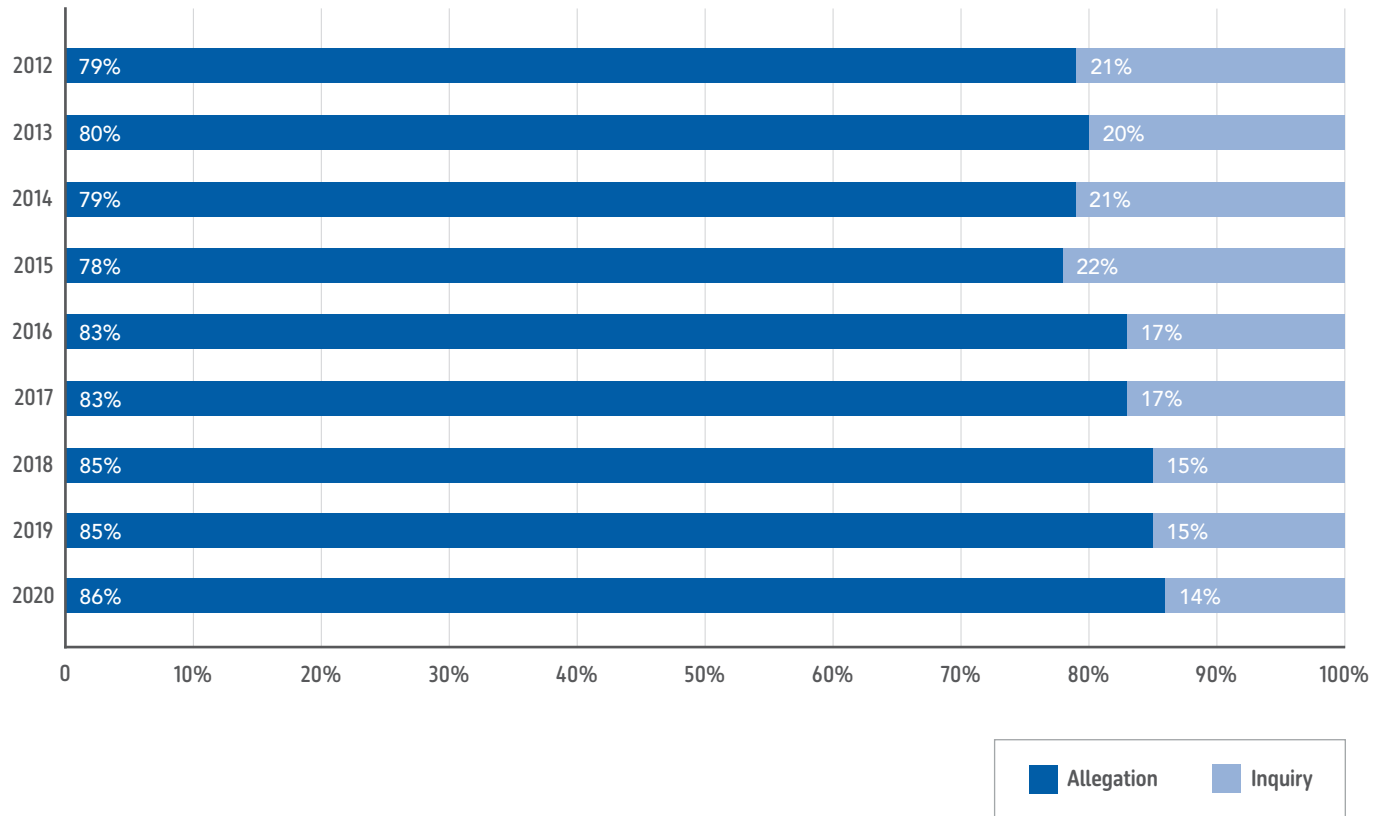
- Organizations are discouraging the use of the hotline system as an intake method for questions.

- Compliance programs are not capturing inquiries in their systems.
- Employees are finding the answers outside of methods captured by their incident management system.

Each of the possibilities listed speaks to a potential gap in program insights. For organizations that actively discourage employees from asking questions through the reporting channels, we recommend reconsideration of this practice. The questions employees ask could prevent them from making a choice counter to policies or procedures. Inquiries could highlight a risk area not clearly covered in the Code, policies or employee handbook, or they could lead to an allegation you would not have otherwise heard about. Organizations that are not tracking inquiries in the incident management system may be missing key insight into the areas your employees are seeking guidance on when they are asking questions.

Report Categories (Continued)

Reporter Allegations vs. Inquiries



3. Anonymous vs. Named Reporters

Anonymous Reporting Continues Slow Decline

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

How to Calculate: Divide the number of reports submitted by an anonymous reporter by the total number of reports received.

Findings: Over the past decade we have seen a slow but steady decline in anonymous reporting, with the *Median Anonymous Reporting Rate* declining from 65% in 2009 to 56% in 2017. After a brief shift in 2018 and 2019, that downward trajectory resumed in 2020, with anonymous reporting dropping to 58%. As with other key measures this year, the anonymous reporting distribution demonstrates a further shift away from the median. The number of firms with an anonymous reporting rate between 25% to 75% contracted by eight percentage points between 2018 and 2020, from 63% to 55%.

It should be noted that the drop in anonymous reporting appears to be occurring despite, rather than because of, pandemic-related trends and events. For example, environment, health and safety (EHS) reporting, which rose this year as a result of COVID-19, has a median anonymous reporting rate of 76%, which is considerably higher than non-EHS medians.

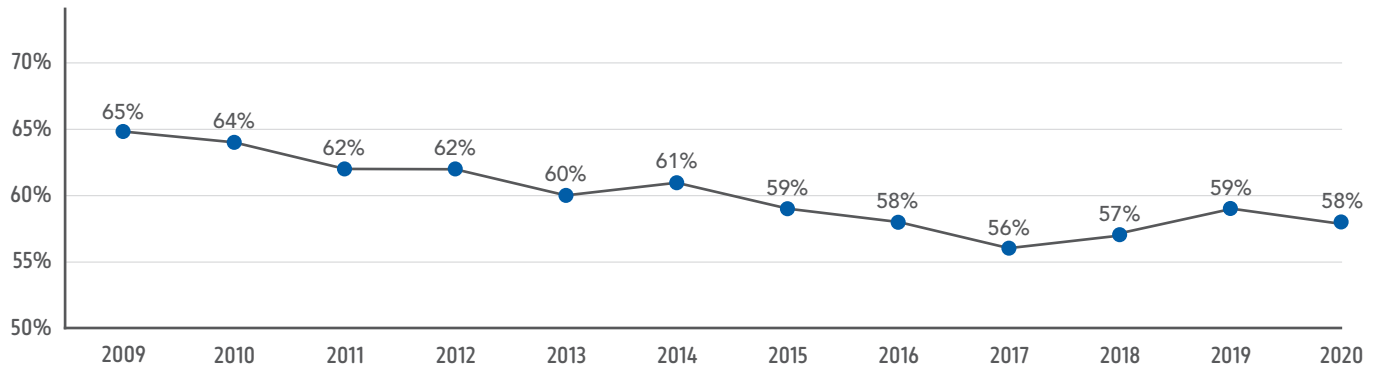
Generational differences may account for some of this shift. Recent research suggests that Gen Z, which constitutes a quarter of the current workforce, is significantly more likely than previous generations to eschew anonymity in favor of more effective outcomes. This may well translate into the compliance space, with younger employees more inclined to make a named allegation, especially since doing so is more likely to end in substantiation.

Geography may also play a role. While the median anonymity rate declined by 14.7% in North America, the European anonymity rate actually rose by 6%. This may be due to differing cultural attitudes and legal expectations. With GDPR, the European Union (unlike the United States) has already codified uniform data privacy rights such as the “right to be forgotten.” We may also expect anonymous reporting to rise within the EU as member states begin to implement the Whistleblower Directive within their own countries.

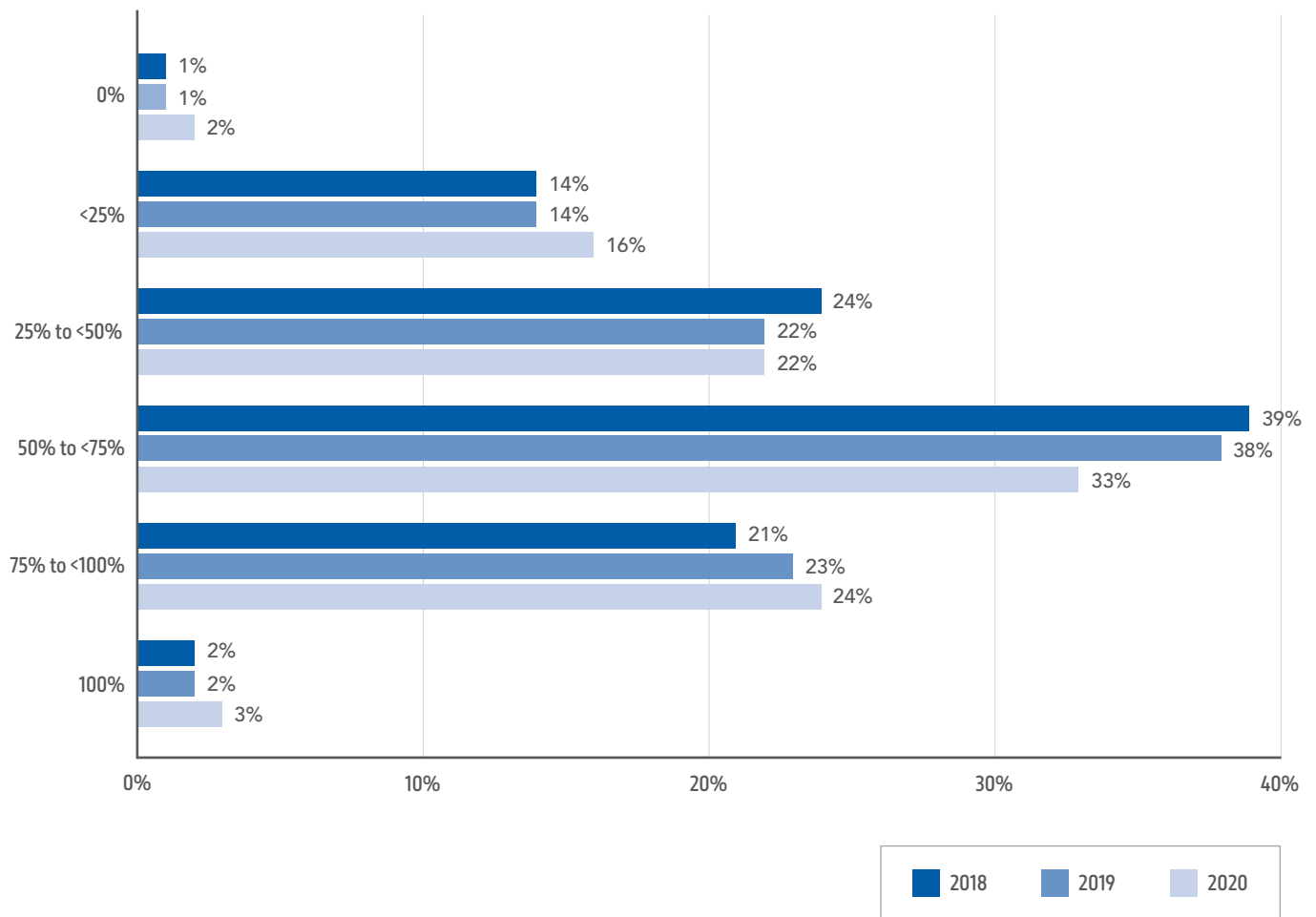
Regardless of its cause, this drop will be important to watch as increased anonymous reporting levels could indicate reduced levels of trust between the reporter and the compliance program in their organization. It also signals a need for strong follow-up communication procedures and tools so anonymous reports can be investigated and substantiated as often as named reports.

Anonymous vs. Named Reporters (Continued)

Median Anonymous Reporting Rate

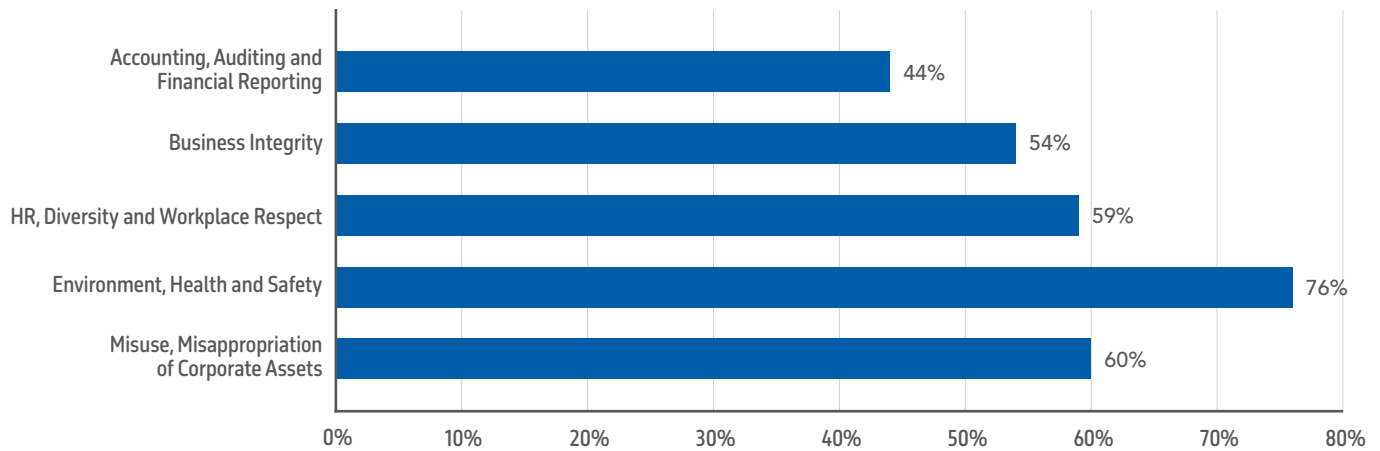


Distribution of Anonymous Reporting Medians

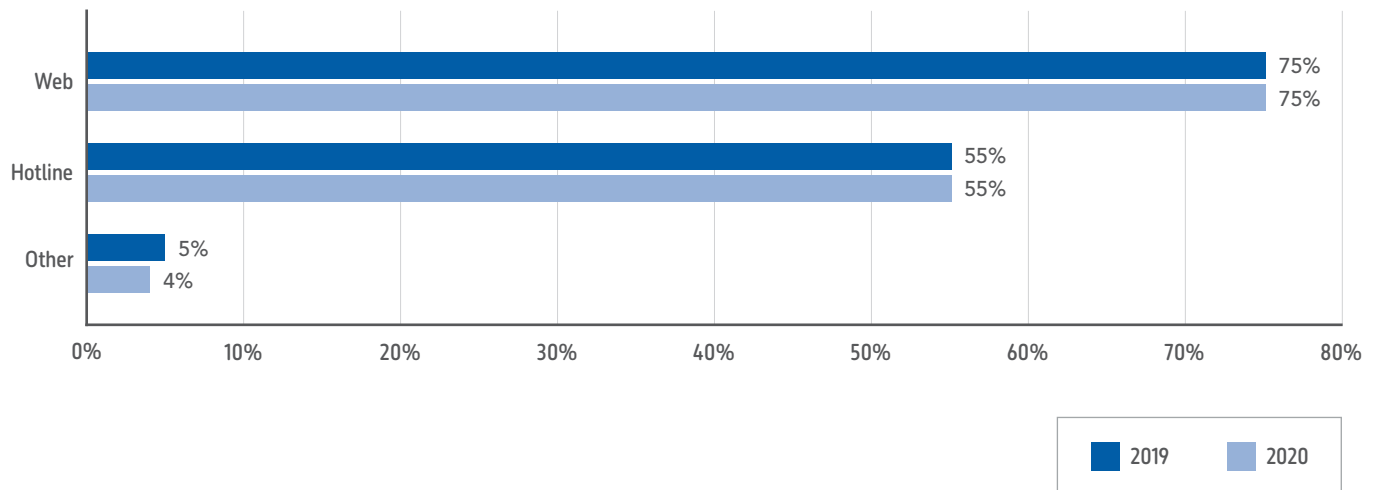


Anonymous vs. Named Reporters (Continued)

Median Anonymous Reporting Rate by Category



Median Anonymous Reporting Rate by Intake Method





4. Follow-Up Rate to Anonymous Reports

Minimal Changes in Follow-Up Rates

Hotline training and communication should always highlight the capabilities provided for anonymous reporters to follow up on their reports while maintaining their anonymity. The Reporter 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. For the first metric, include instances where the reporter made changes to their report as well as instances where they did not make changes. For the second metric, only include instances where the anonymous reporter made changes or added information to their original report. Divide each of these numbers separately 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, once where they did not make a change and once when they did make a change, that report would be included once in both calculations.

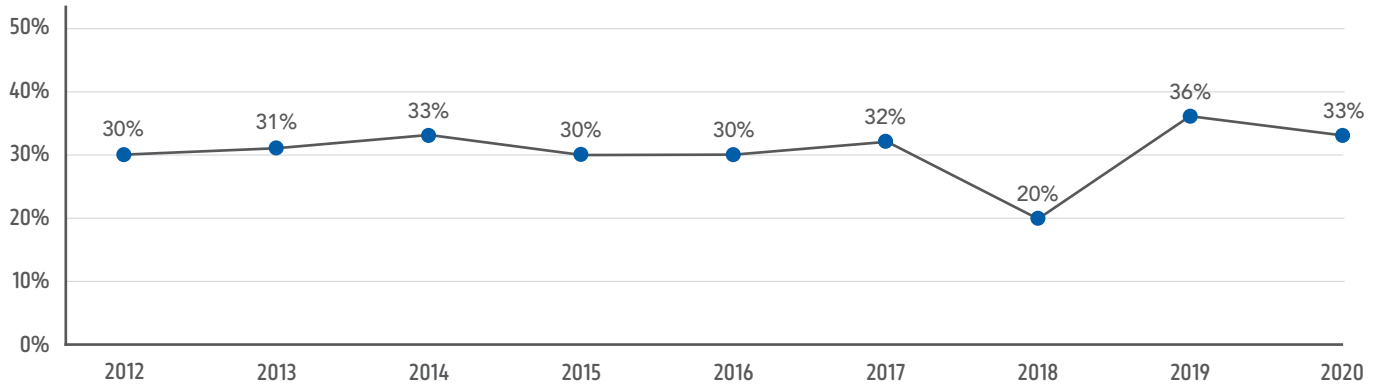
Findings: Despite volatility in some other metrics, our 2020 data indicates little change in the follow-up median rate. At 33%, this year's results were within 3 percentage points of 2019 and within 1 percentage point of 2017's results. To date, it is 2018 – not 2020 – which appears as an outlier in our year-on-year analysis.

A similar narrative emerges when reviewing the median of those follow-ups where the reporter added information or made changes to their original report. It is true that this metric declined for the first time. However, the decline is minimal; and at 11%, this year's rate is still higher than 2017 and 2018.

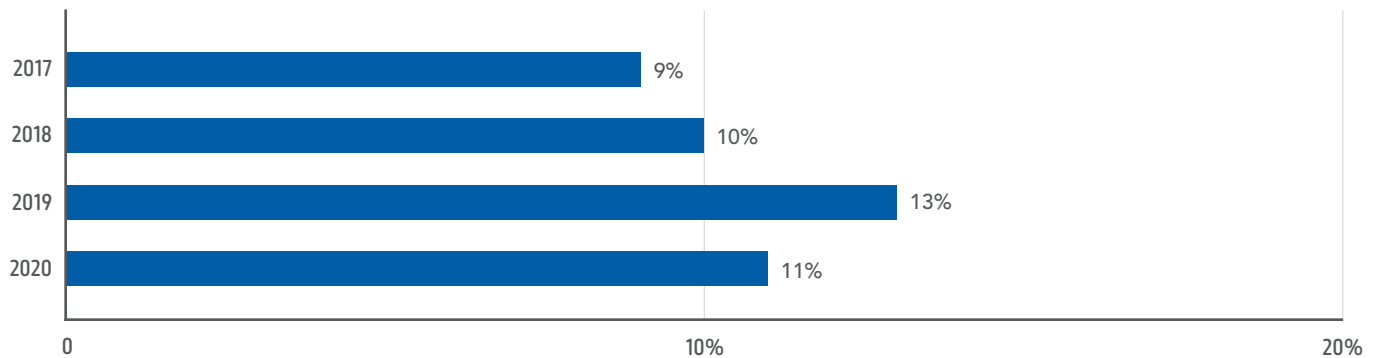
Organizations should continue to communicate the importance of anonymous report follow-up. Considering the necessity of keeping communication channels open to accurately and successfully investigate a report, we continue to strongly encourage organizations to educate employees on all the steps required for successful anonymous reporting – most critically, the responsibility to check back on their report.

Follow-Up Rate to Anonymous Reports (Continued)

Median Follow-Up Rate of Anonymous Reports



Median Follow-Up Rate of Anonymous Reports with Changes Made to the Case



5. Substantiated Reports

Overall Substantiation Rates Show Minimal Change

The *Overall Substantiation Rate* reflects the median rate of reports 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 Rates: Divide the number of reports that were closed as substantiated or partially substantiated by the total number of reports that were closed as substantiated, partially substantiated and unsubstantiated as defined below.

- **Substantiated:** Reports that when investigated prove to be correct as reported.
- **Partially Substantiated:** Reports that when investigated prove to be at least in part factual as reported.
- **Unsubstantiated:** Reports that when investigated prove to be inaccurate as reported or reports that cannot be proven to be true.

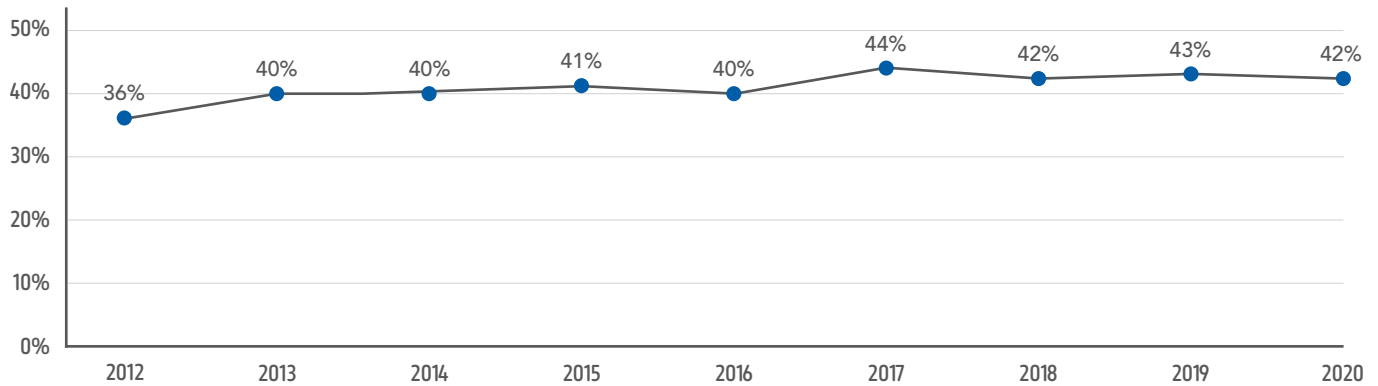
For Substantiation Rate by Category: First, ensure each report is sorted into one of the five categories. Then, within each category, divide the number of reports that were closed as substantiated or partially substantiated by the total number of reports that were closed as substantiated, partially substantiated and unsubstantiated.

Findings: The *Median Overall Substantiation Rate* has remained remarkably stable over the years, and 2020 is no exception. This year's rate of 42% is within one percentage point of last year's number, and only two percentage points below its all-time high. Median substantiation rates by category also demonstrated remarkable year-over-year consistency, with the notable exception of environment, health and safety (EHS) substantiation rates, which declined slightly. This is likely attributable to the considerable increase in EHS reporting resulting from the pandemic's effects on the workplace, as detailed earlier in this report.

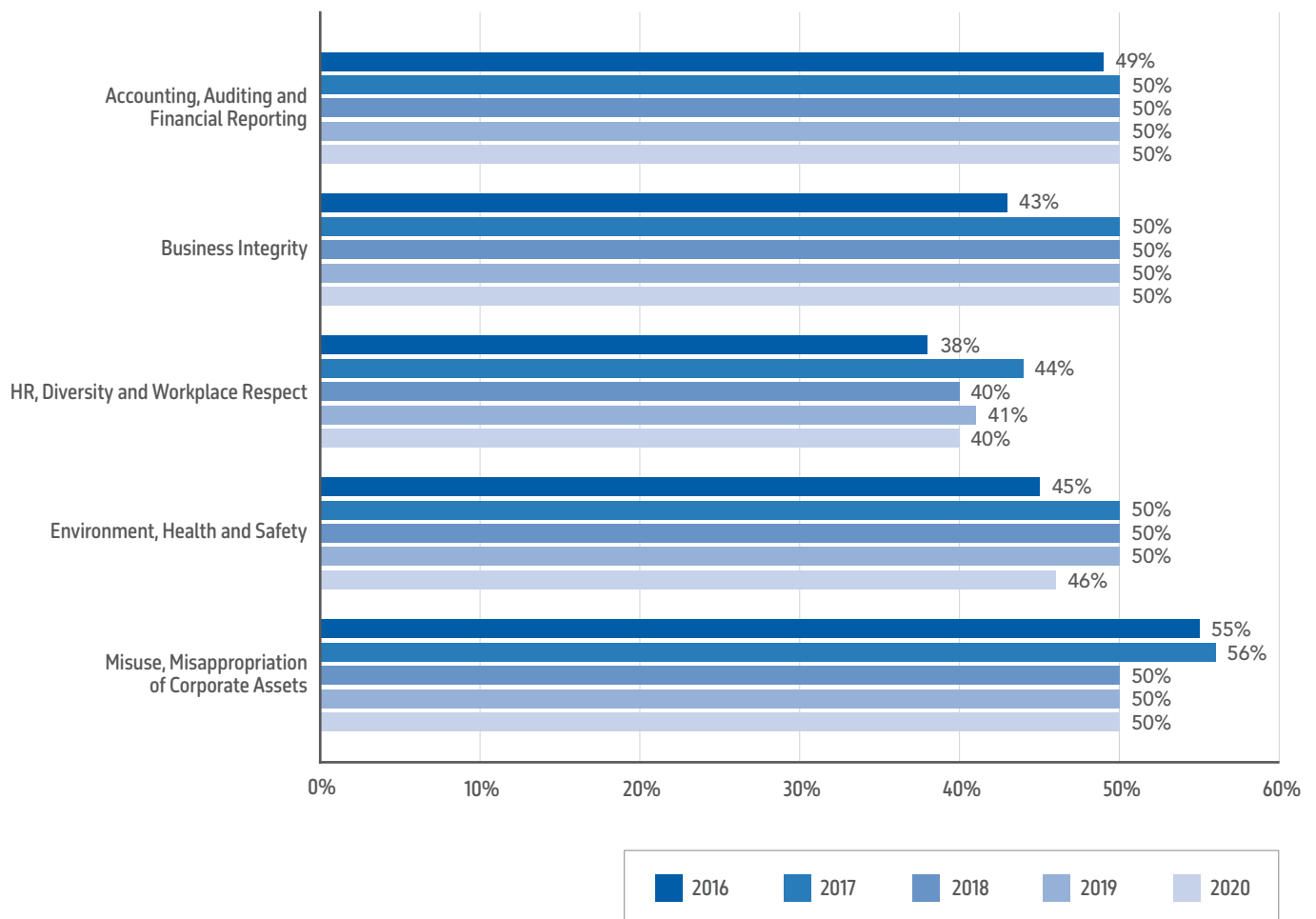
Overall, these findings are an indication of positive program communication and investigative efforts, and that organizations are continuing to receive high-quality, actionable reports. When taken together with the positive case closure times outlined later in this report, they also demonstrate the ability of compliance programs to successfully navigate the substantive challenges posed by the COVID-19 pandemic.

Substantiated Reports (Continued)

Median Overall Substantiation Rate



Median Substantiation Rate by Category



Substantiated Reports (Continued)

Gap Between Anonymous & Named Substantiation Rates Widens

The Comparison of Substantiation Rates Between Anonymous and Named Reporters benchmarking metric shows the percentage of all reports submitted by reporters who chose to remain anonymous versus the percentage of all reports submitted by reporters who did disclose their identity.

How to Calculate:

For Substantiated Anonymous Reports: Divide the number of anonymous reports that were closed as fully or partially substantiated by the total number of reports that were closed as substantiated, partially substantiated and unsubstantiated.

For Substantiated Named Reports: Divide the number of reports from named reporters that were closed as fully or partially substantiated by the total number of reports that were closed as substantiated, partially substantiated and unsubstantiated.

Findings: Anonymous reporting continues to spark global debate. In its latest guidance, the U.S. Department of Justice states that anonymity is critical to effective incident management. When evaluating a program, DOJ investigators are advised to assess whether the company took

sufficient measures to test employees' awareness of and comfort with its anonymous reporting mechanisms.¹ Other countries, however, are more divided on the issue. The EU Whistleblower Directive allows member states to determine how they will approach reporter anonymity, and some states (such as Spain and Portugal) take comparatively restrictive stances on anonymous allegations.²

However, from our perspective – and that of most compliance officers and regulators – anonymous reporting channels continue to prove valuable insights to organizations. Even those not positively predisposed toward anonymous reporting will want to closely monitor anonymous substantiation rates as a measure of program effectiveness. The ability to publicly demonstrate action on anonymous reporting can increase employee confidence in the organization's incident management function, ultimately leading to more named reporting.

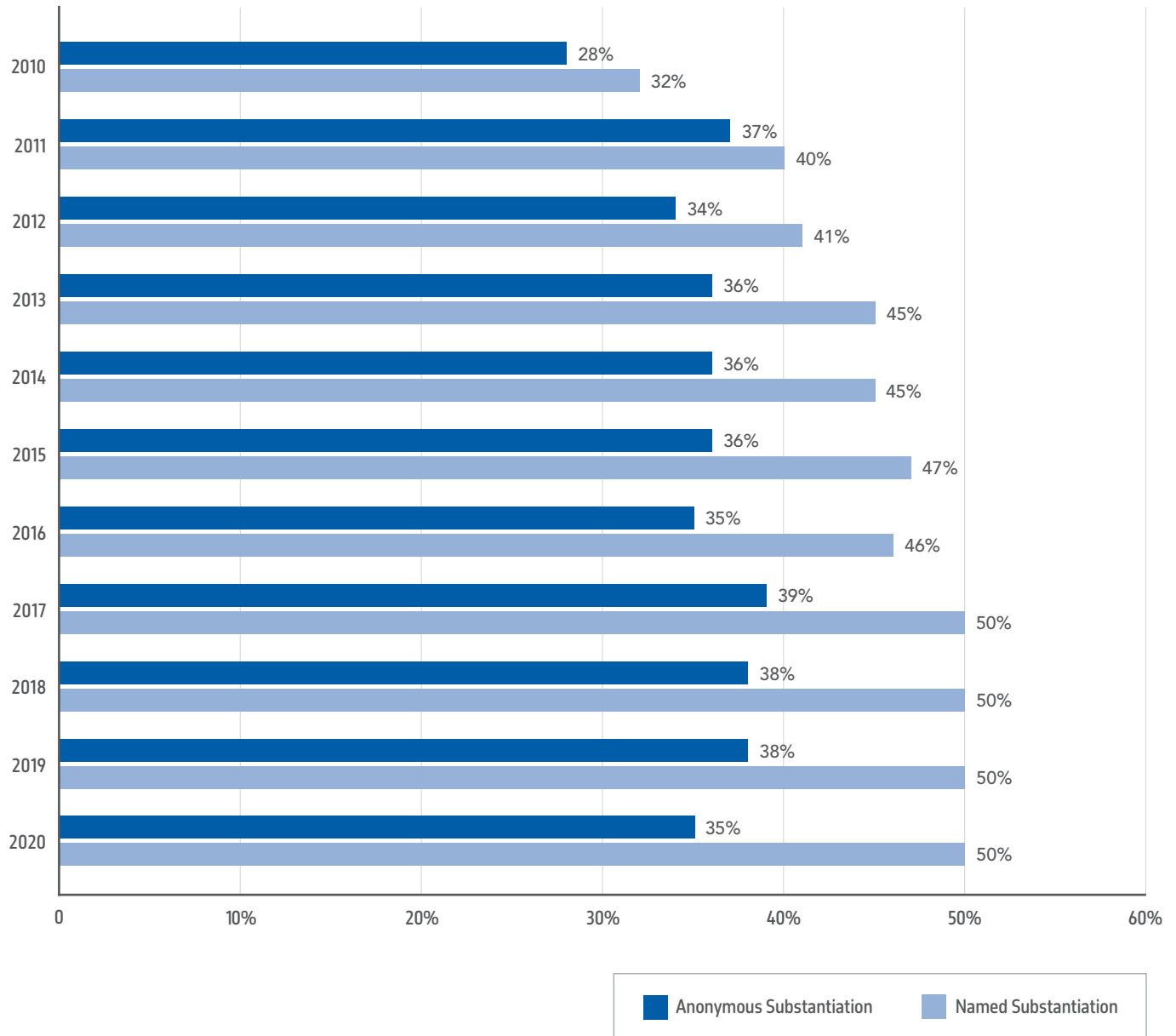
Given this, it is discouraging to see that this year's anonymous substantiation rate is the lowest it's been since 2012. Moreover, the gap between anonymous and named substantiation rates is higher than ever.

¹ "Evaluation of Corporate Compliance Programs." U.S. Department of Justice, Criminal Division, June 2020. <https://www.justice.gov/criminal-fraud/page/file/937501/download>.

² Stappers, Jan. "What Is Happening with the EU Whistleblower Protection Directive in the Different Countries." WhistleB (blog), February 25, 2020. <https://whistleb.com/blog-news/what-is-happening-with-the-eu-whistleblower-protection-directive-in-the-different-countries/>.

Substantiated Reports (Continued)

Comparison of Substantiation Rates Between Anonymous & Named Reporters



6. Case Closure Time

Lowered Report Volumes Result in Lowered Case Closure Time

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

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 average case closure time by dividing the total sum of all case closure times by the total number of cases closed.

Findings: Investigation response is a primary measure of an incident management program. Applying timing metrics to ensure responsiveness, and benchmarking that performance is critical to properly assessing program performance. If months go by without resolution, or weeks go by without an indication of action, the credibility of the program can be lost.

One of the primary concerns surrounding the mass transition to working from home was whether it would negatively impact the amount of time it would take to investigate and close a case. The data indicates that the opposite was true: the *Median Case Closure Time*

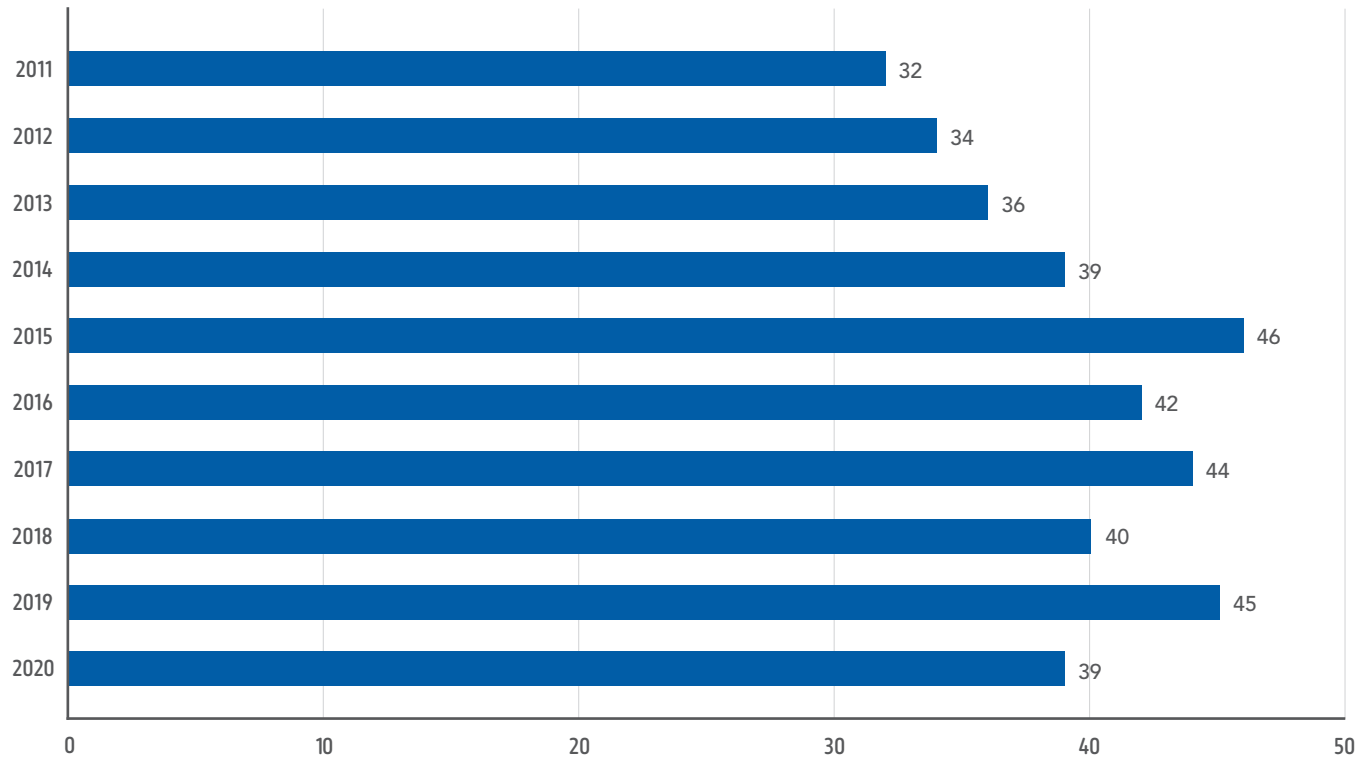
actually dropped from 45 to 39 days – its lowest level since 2014. This metric improved in every category of reports. The decrease in overall report volume likely played a factor in this decrease, as fewer cases meant more time and resources could be applied to each case. However, the ability of compliance to not only weather the effects of a worldwide pandemic but improve on one of its core metrics is also a testament to the strength and maturity of the sector overall.

While the overall case closure time metric is positive, the distribution of those times paints a more nuanced picture. The median percentage of cases closed in under 10 days doubled from 2019. This is likely related to the increase in the number of EHS related reports that would have been less complex to address as many were related to the use of personal protective equipment (PPE). Case closure time for EHS related cases dropped from 35 to 28 days.

Overall, this decrease in case closure time seems to be good news. However, organizations need to be aware that this improvement may also stem from policies and procedures that result in premature case closures, particularly with anonymous reports.

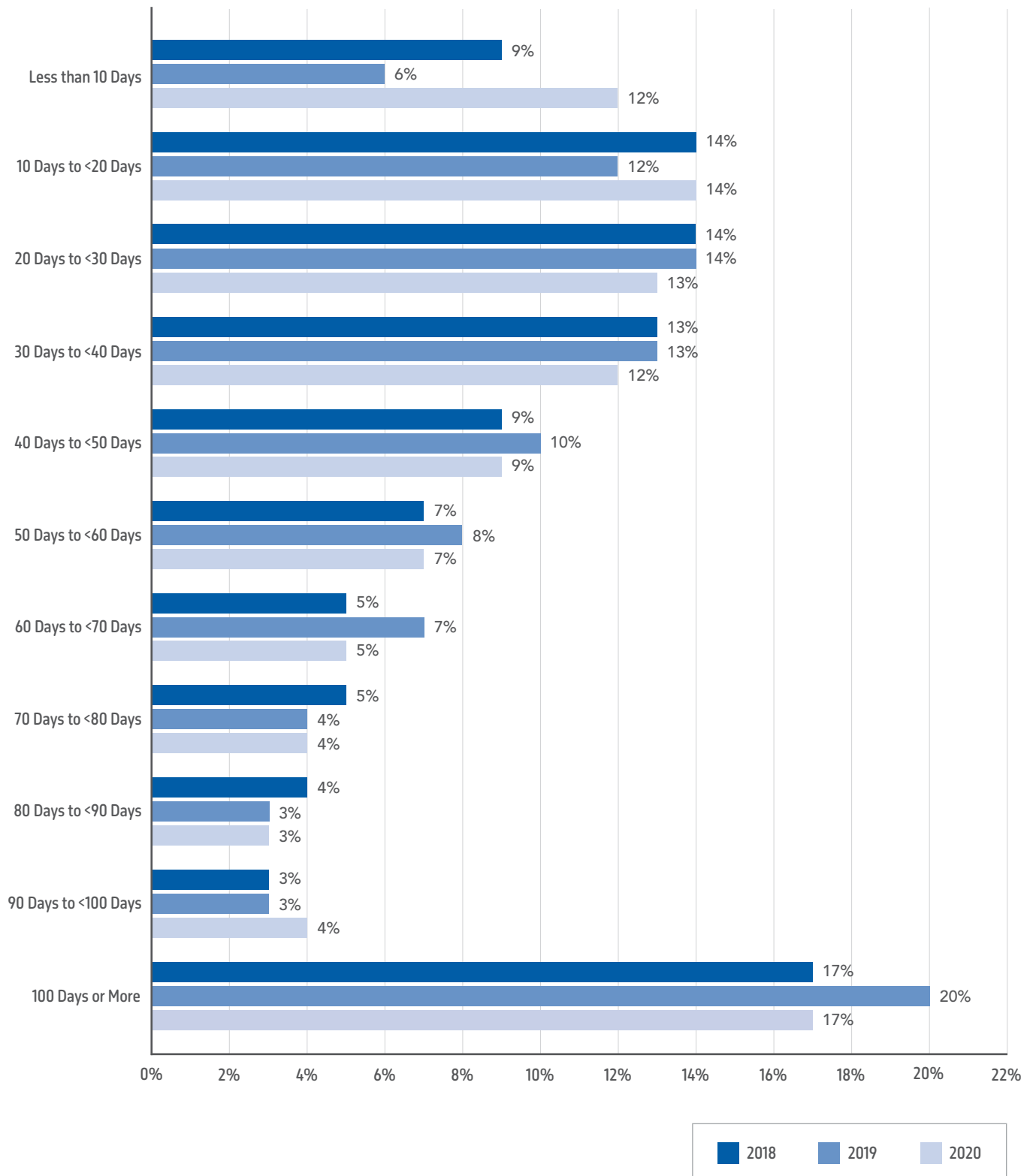
Case Closure Time (Continued)

Median Case Closure Time in Days



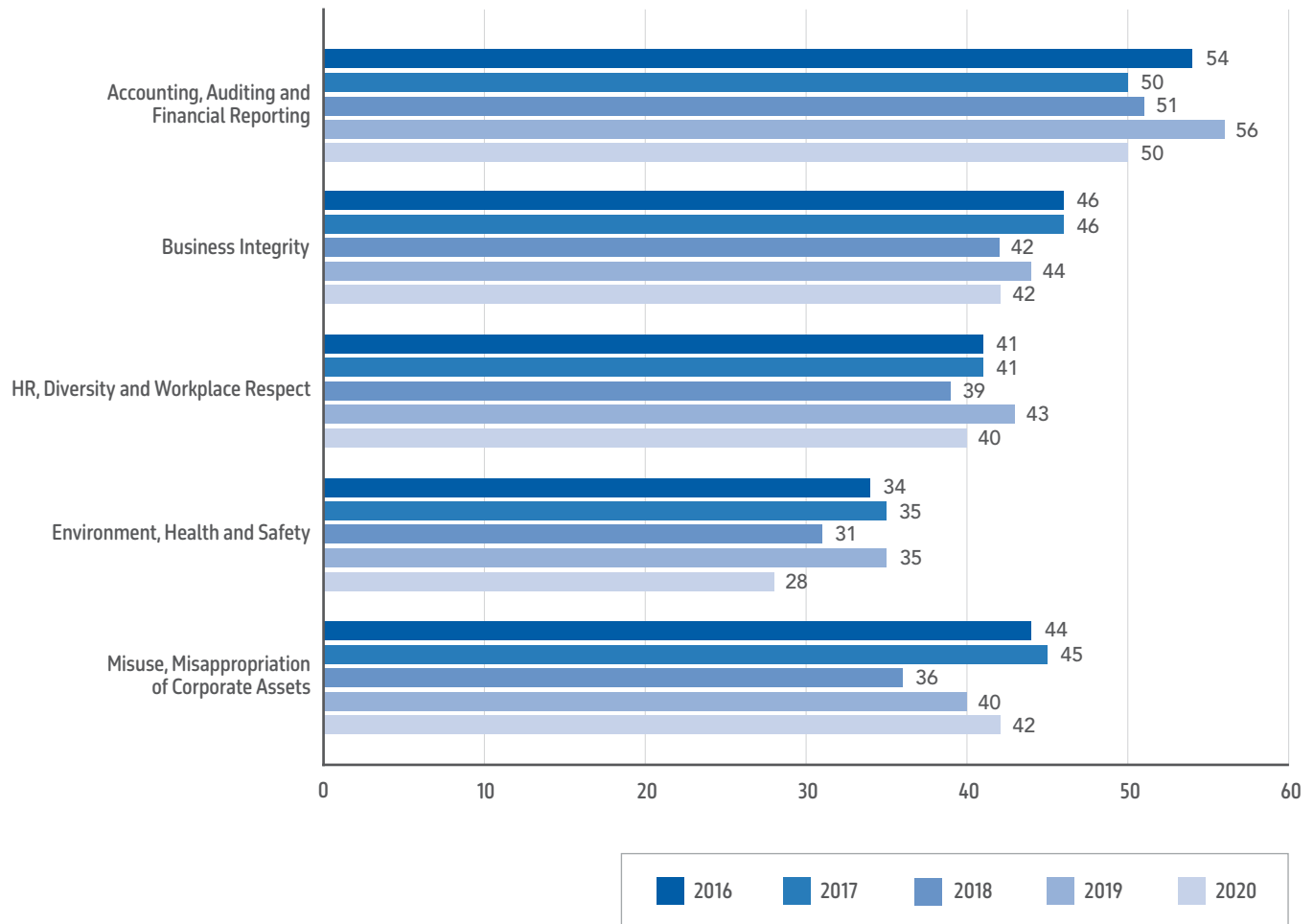
Case Closure Time (Continued)

Distribution of Case Closure Time Medians

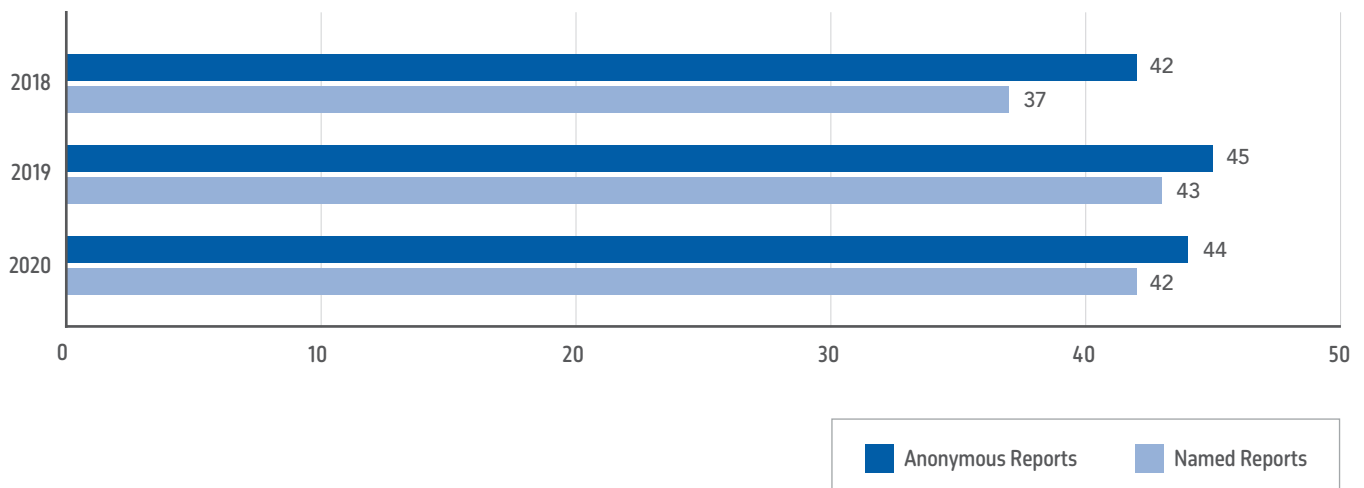


Case Closure Time (Continued)

Case Closure Time by Report Category (in Days)



Median Case Closure Time (in Days) by Anonymous vs. Named Reports



7. Difference Between Incident & Report Date

Widening Incident & Report Gap Points to Reporter Hesitancy, External Reporting

Introduced in 2019, this metric measures the days between the date on which an alleged incident occurred and the date on which the reporter chose to report it. This gap can help assess an organization's culture, particularly around fear of retaliation.

How to Calculate: Find the difference between the alleged incident date and the date the report was made for each report. Then, calculate your average 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.

Findings: While case closure and substantiation rates improved or held steady, one incident management performance metric worsened – the time gap between the date that the incident occurred and the date it was reported. In 2020, that gap increased by a full third, from 21 to 28 days. This widening was present throughout all allegation categories. However, one category stands out: the Accounting, Auditing and Financial reporting gap widened from 16 to 36 days, an increase of over 125%.

It is likely that some of this widening was the result of COVID-19 and remote work. As we have already seen, reporting dropped drastically in the months of April and May and at least some of the surge in business integrity reports in August and September likely relate to incidents which occurred in March and April. Additionally, the dislocation, isolation and lack of access prompted by the pandemic and work-from-home conditions may have contributed to these delays.

However, the pandemic cannot explain this gap entirely. While there was a drop in reporting during the “first wave” of COVID-19 infections, there was reporting consistency in the other months. Thus, while the reporting of an incident occurring in April was likely delayed by COVID-related concerns, the reporting of an incident occurring in June was not. Further, the distribution of the gap between incident and report date shows the increase to be concentrated in the top segment of 60 days or more.

Moreover, the pandemic has not prevented whistleblowers from reporting externally. The Labor Department's Occupational Safety and Health Administration, which manages a wide-ranging whistleblower protection program, said it received 11.5% more complaints in fiscal year 2020 than the previous year.¹ Given the concerns regarding workplace safety as related to COVID-19, this is not surprising. However, the Securities and Exchange Commission's Office of the Whistleblower (OWB) reported receiving 6,911 tips in FY2020 – a 33% increase over 2019.²

Many of these whistleblowers are also choosing to forgo their own internal reporting. Of the 39 whistleblowers receiving awards in 2020, only a quarter were expressly identified in SEC press releases as having reported internally first. The SEC does note that 81% of insiders had at least raised some concerns internally before going to the SEC; however, even that number is lower than previous reporting.

So, why are so many whistleblowers waiting 60 days or more to report an incident to their compliance function, or forgo internal reporting entirely? The answer may partly lay in recent changes regarding the rewards and

¹ Sun, Mengqi. “Reports on Corporate Ethics Hotlines Fell in 2020.” Wall Street Journal, April 5, 2021, sec. C Suite. <https://www.wsj.com/articles/reports-on-corporate-ethics-hotlines-fell-in-2020-11617615001>.

² “Annual Report to Congress on the Dodd-Frank Whistleblower Program.” Office of the Whistleblower, U.S. Securities and Exchange Commission, November 2020, p. 27. https://www.sec.gov/files/2020%20Annual%20Report_0.pdf.

Difference Between Incident & Report Date (Continued)

risks of whistleblowing. In February of 2018, the U.S. Supreme Court ruled in *Digital Realty Trust v. Somers* that employees who internally report concerns about wrongdoing do not enjoy the protections granted to whistleblowers under the Dodd-Frank Act. At the same time, the SEC has begun an aggressive whistleblower rewards campaign. In 2020, it awarded \$175 million to 39 reporters – both the highest dollar amount and the highest number of individuals awarded in a given fiscal year.³ These twin pressures strongly incentivize potential reporters to take more time, collecting evidence and considering their legal options before choosing whether or where to report.⁴

Given this, we strongly encourage compliance functions not to look at this widening gap as a temporary byproduct of COVID, but as a call to action. Programs must work to generate awareness of and confidence in their incident management systems, prioritize anti-retaliation efforts, and encourage the early reporting of potential wrongdoing.

Median Gap Between Incident & Report Date

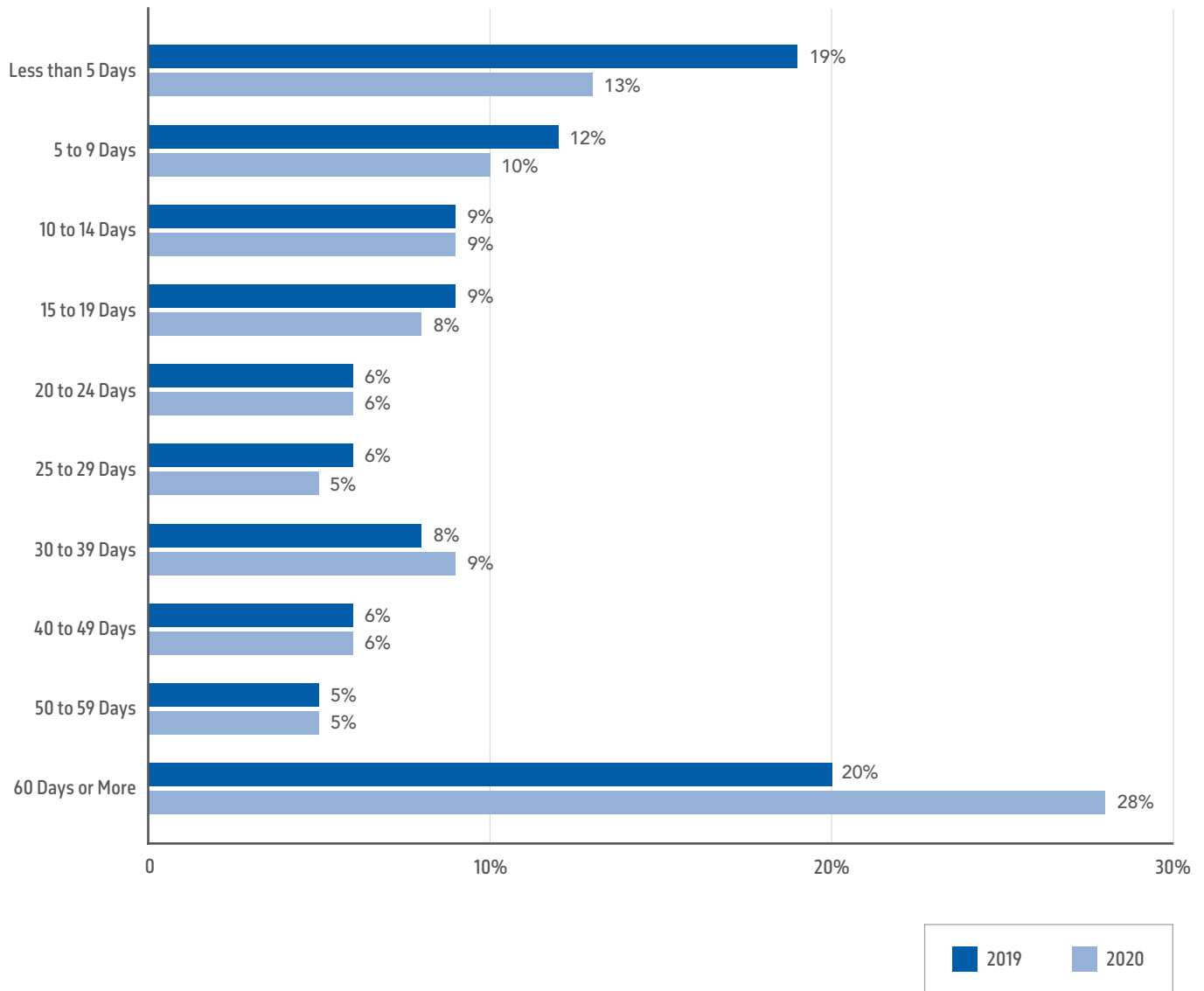


³ Ibid, p. 2.

⁴ For more on the relationship between whistleblower rewards and internal reporting, see: Iwasaki, Masaki. "Effects of External Whistleblower Rewards on Internal Reporting." SSRN Scholarly Paper. Rochester, NY: Social Science Research Network, May 26, 2018. <https://doi.org/10.2139/ssrn.3188465>.

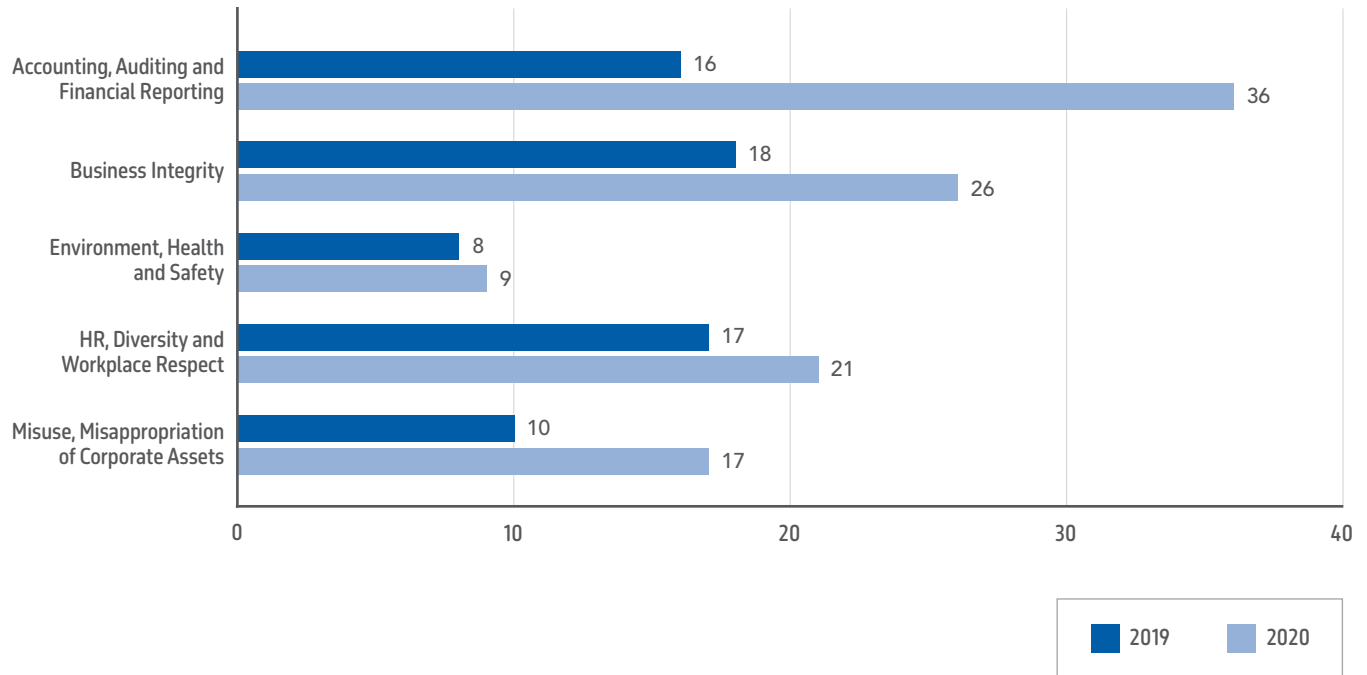
Difference Between Incident & Report Date (Continued)

Distribution of Average Difference Between Incident & Report



Difference Between Incident & Report Date (Continued)

Difference Between Alleged Incident & Report Dates by Report Category



8. Report Intake Method & Substantiation

Web Submissions Increase While Telephony Declines

It is important to offer a variety of intake channels to employees and to track all the 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. Monitoring the methods employees choose can help determine which are preferred or easy to access, and which methods employees may not know are available to them. Employee choice will vary depending on the makeup of the workforce and their access to phones, computers or onsite human resources.

This year, NAVEX Global adjusted our *Report Intake Method Comparison* to further reduce the impact of outliers and calculate this metric in the same manner as the rest of our reporting. In previous years, we reported the percentage of total reporting captured by each intake method ("Rate"). This year, we determined the percent of total reporting for each intake method at the customer level, and reported the median value for each method for each intake method ("Median"). We then applied this methodology to prior data sets to identify year-over-year trends. For convenience, we have provided results for both methods below.

How to Calculate: Group all non-hotline and non-web intake reports such as open-door, email, postal mail, fax and manager submissions together as "All Other Methods." Then total up the number of reports received by each channel, hotline, web intake and all other methods, and divide each by the total number of reports.

Findings: Utilizing our updated measures, we find that web submissions have and continue to comprise a plurality of all reporting methods. The past year

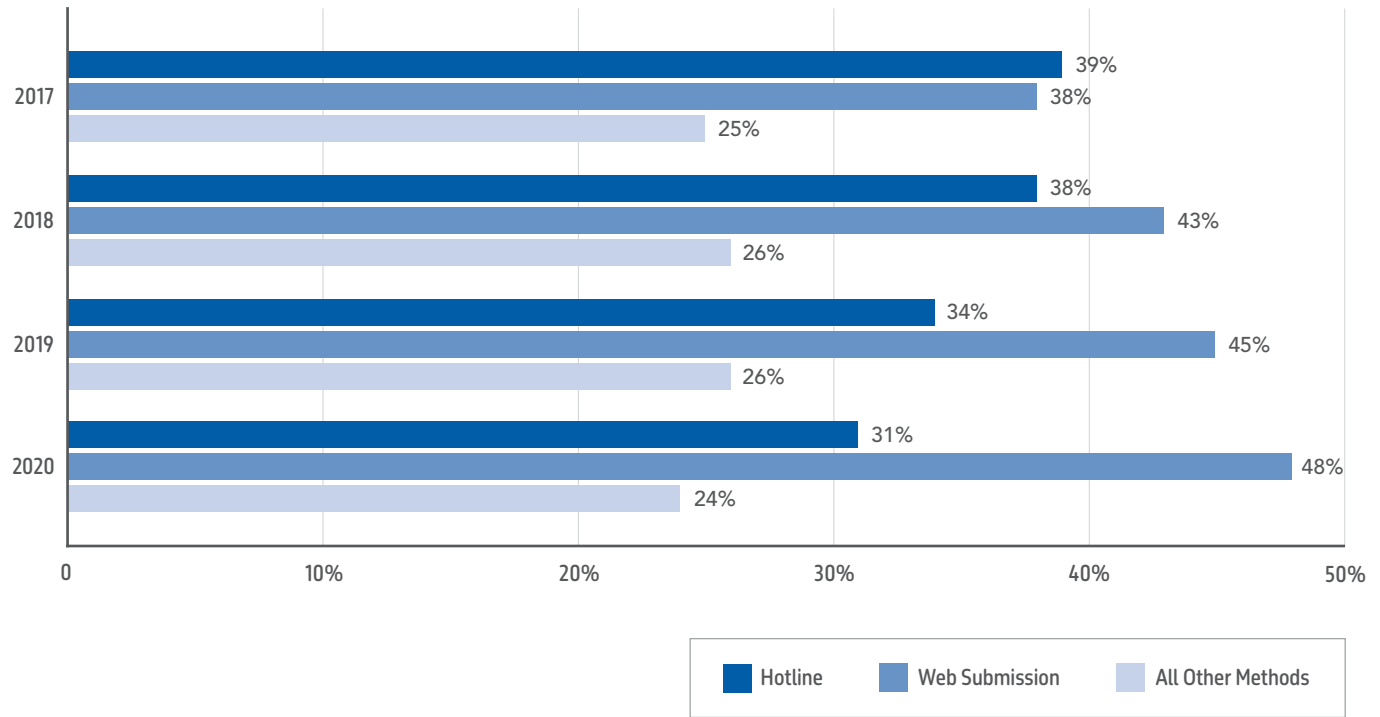
accelerated that trend, with online submission's share of both the comparative intake and customer majority metrics increasing over 2019. If current trends continue, we expect to see online reports comprise a majority of all reporting in the coming years. Other reporting methods, meanwhile, declined for the first time.

Both these trends are expected, as the transition of substantial portions of the global workforce to working from home rendered many non-web intake methods less accessible to reporters – specifically office walk-ins or open door reporting. While understandable, previous reports have demonstrated the importance of providing, promoting and tracking multiple reporting methods. It will be important for compliance programs to continue to generate awareness of alternative methods as organizations return to on-site work environments to reverse this decline.

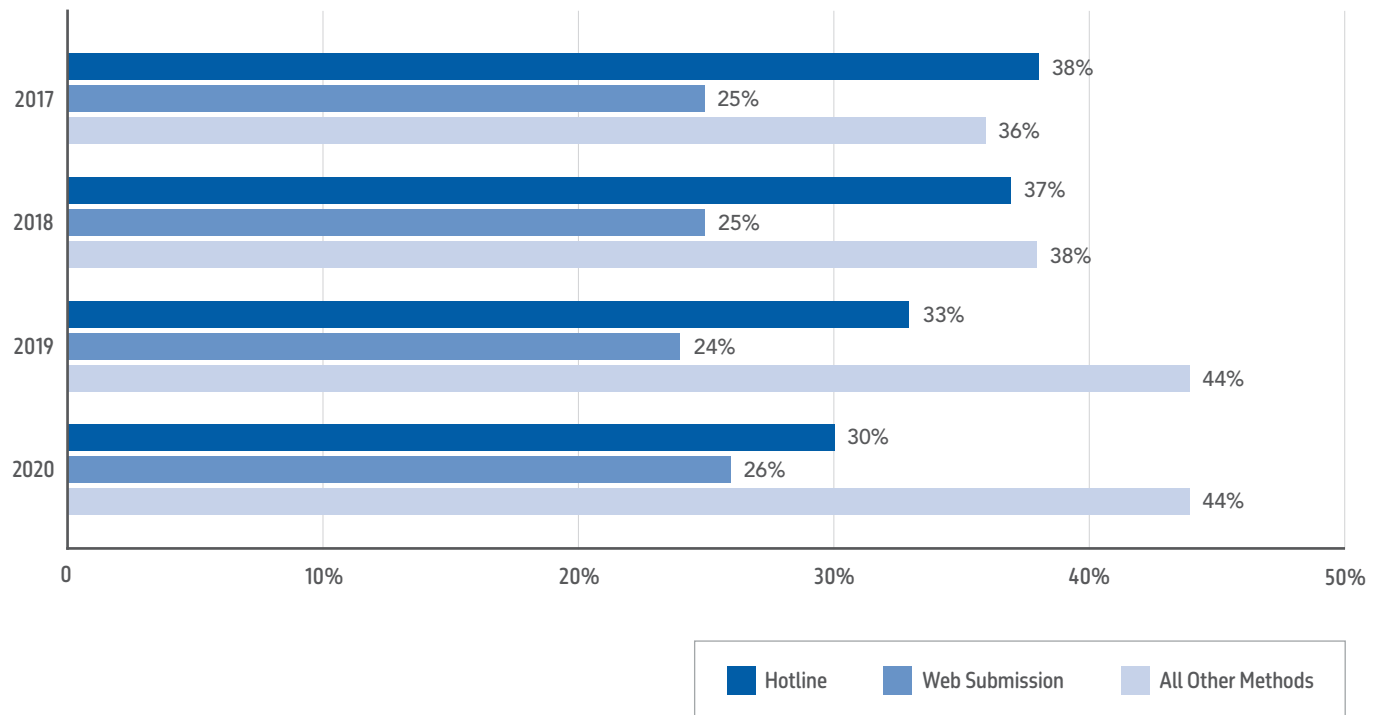
Organizations experienced an increase in online reporting in 2020, and the shift away from hotline use continued. In 2020, the median percentage of hotline reports fell by 9%, while the percentage of organizations relying on phone lines for the majority of their reporting declined by over 6%. Given this, it is likely that telephony use will continue to see further declines in the year to come.

Regarding substantiation, reports via "all other methods" continue to demonstrate significantly higher substantiation rates, though both named and anonymous rates declined in 2020. The substantiation rate for web reporting came in second and remained largely static. Hotline reporting continued to have the lowest substantiation rates, although it showed some improvement in named substantiation.

Report Intake Method & Substantiation (Continued)

Report Intake Method Comparison (Median)¹

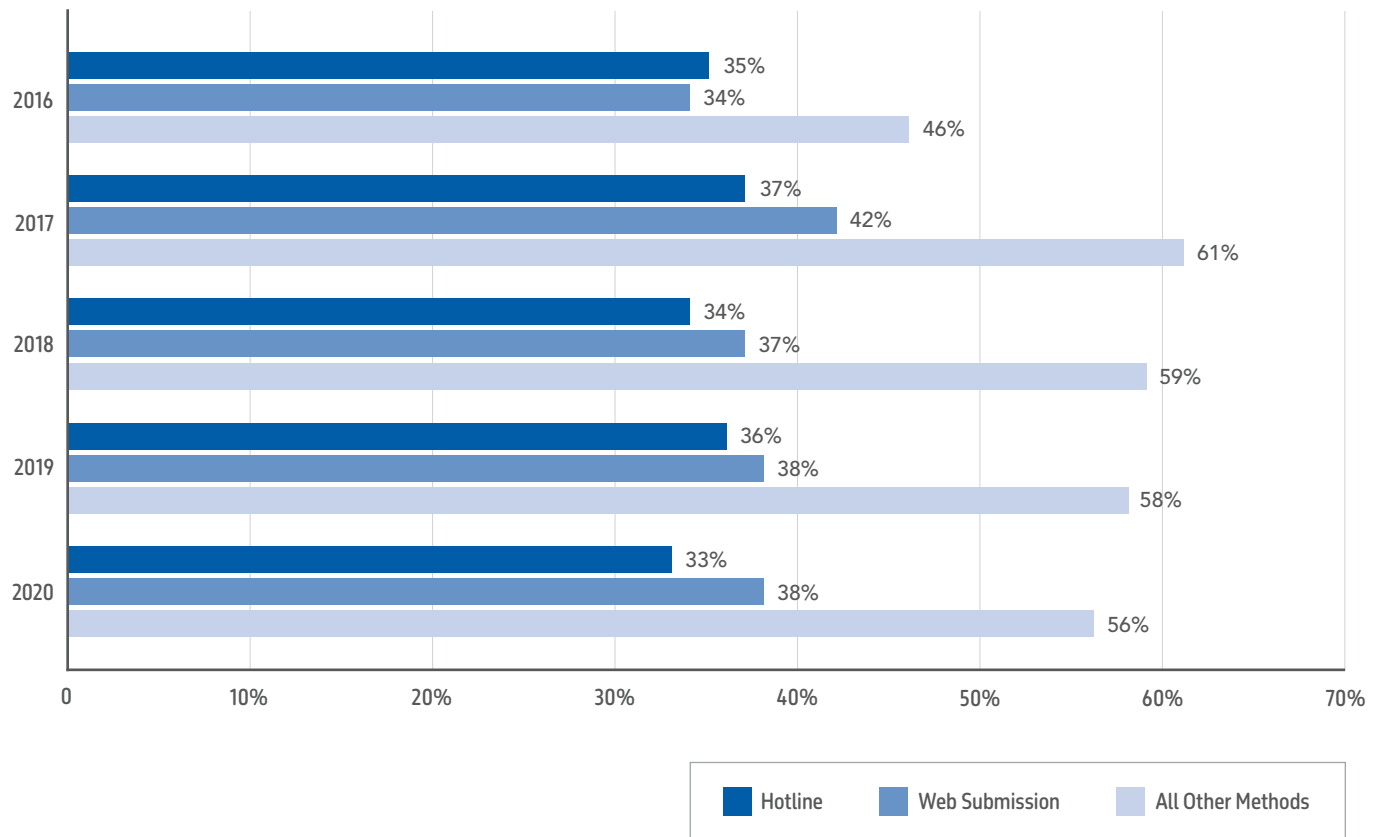
Report Intake Method Comparison (Rate)



¹ Please note, organizations that received 0 reports via a given intake method were excluded from this metric. Because we are using medians for each category, the total may not add up to 100%.

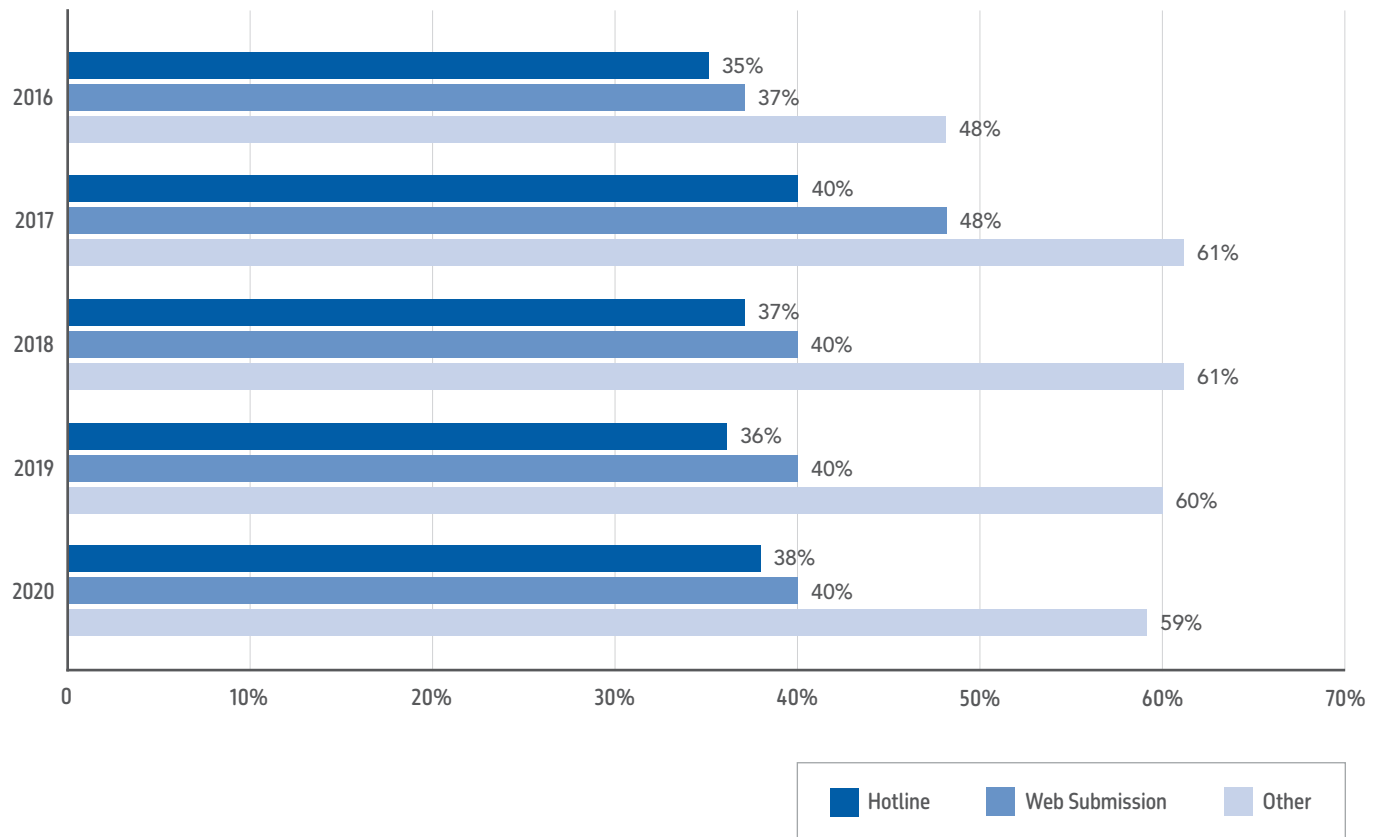
Report Intake Method & Substantiation (Continued)

Median Overall Substantiation by Intake Method



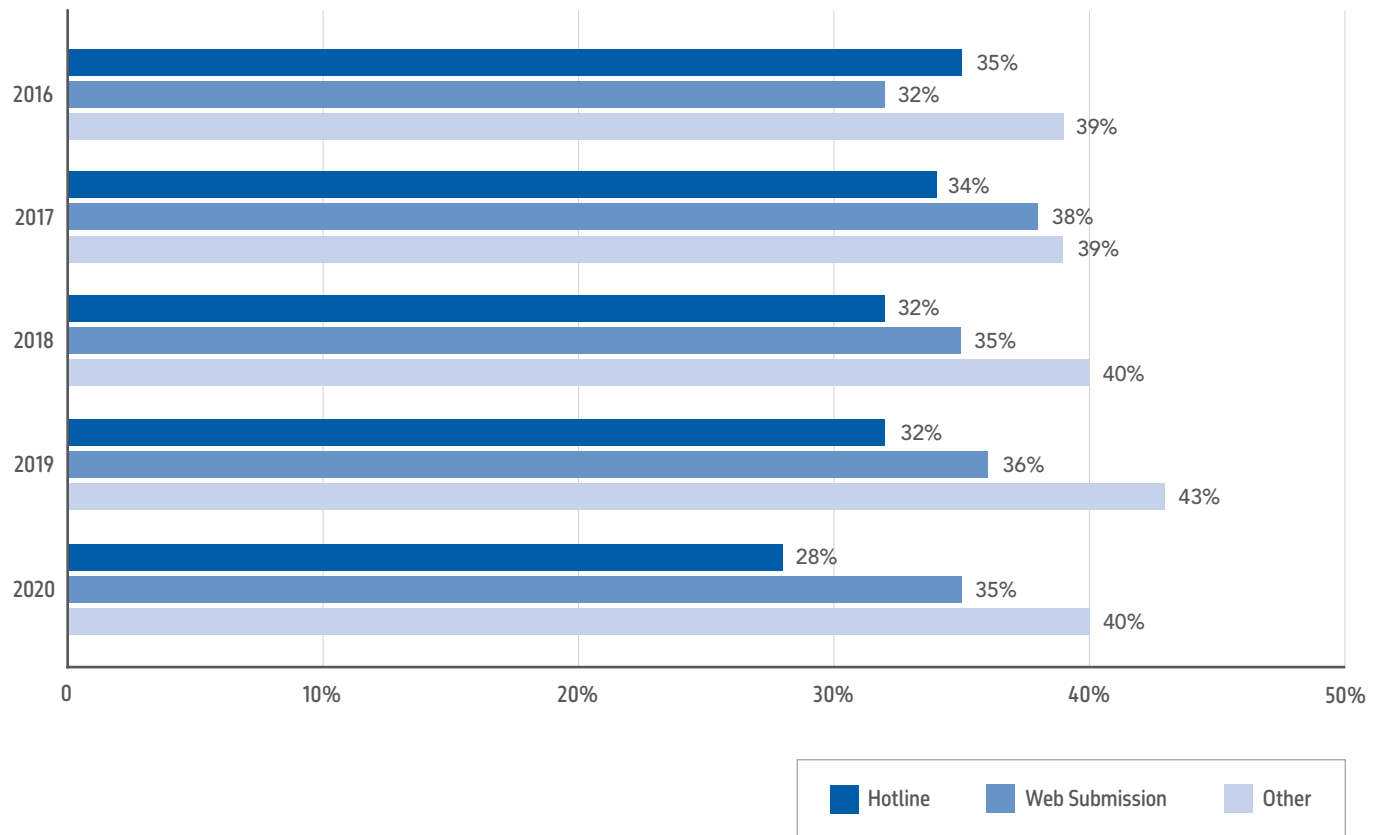
Report Intake Method & Substantiation (Continued)

Median Named Substantiation by Intake Method



Report Intake Method & Substantiation (Continued)

Median Anonymous Substantiation by Intake Method





9. Reports of Retaliation

Concerning Decline in Retaliation Reports

Reports of retaliation are a key metric enabling compliance functions to effectively protect reporters, promote reporting and measure an organization's cultural health. The ability of an employee to report wrongdoing without fear of retaliation is both a legal necessity and critical to improving overall program effectiveness.

How to Calculate: Take the total number of reports made with retaliation as the primary allegation and divide it by the total number of reports.

Findings: In 2020, we witnessed a decline in this key metric, which is a concern. This is also likely (yet another) result of COVID-19. The pandemic pushed unemployment to an unprecedented peak of 14.8%. Historically, retaliation reporting rates decline in times of economic stress, as employees' anxiety about their job security increases. Further, while retaliation reports decreased, external reporting increased, with the SEC documenting repeated acts of retaliation. Given this, it is likely that retaliation in 2020 was underreported – placing compliance programs and their organizations at greater risk.

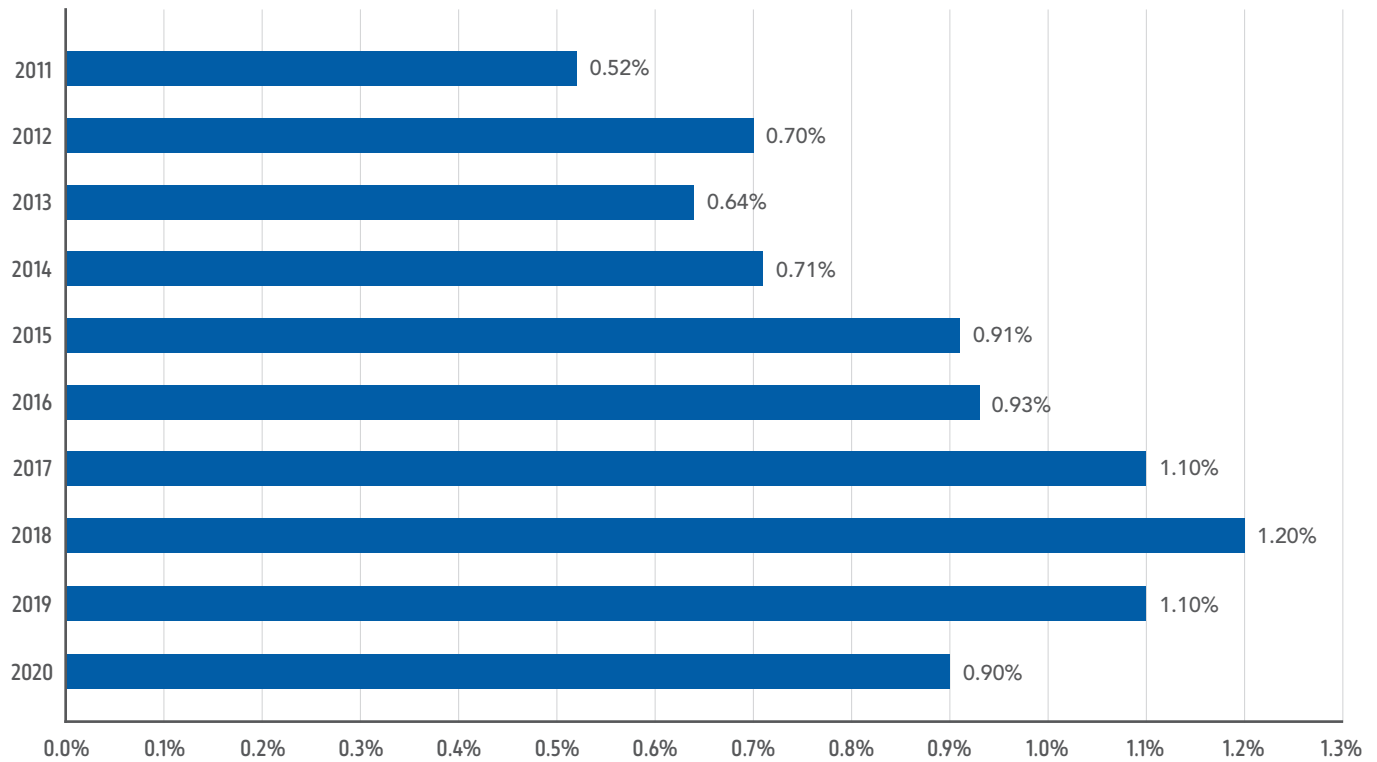
Substantiation of allegations of retaliation is static but remains substantially lower than the overall median substantiation rate for all cases.

Because retaliation remains a top concern for regulatory agencies and employees, it needs to be a top concern for compliance programs as well. The absence of reports of retaliation does not mean that it is not occurring or employees are not fearful. Training, awareness, mitigation and demonstrated actions are needed to address this ongoing concern. The following efforts can help organizations make progress on this important topic:

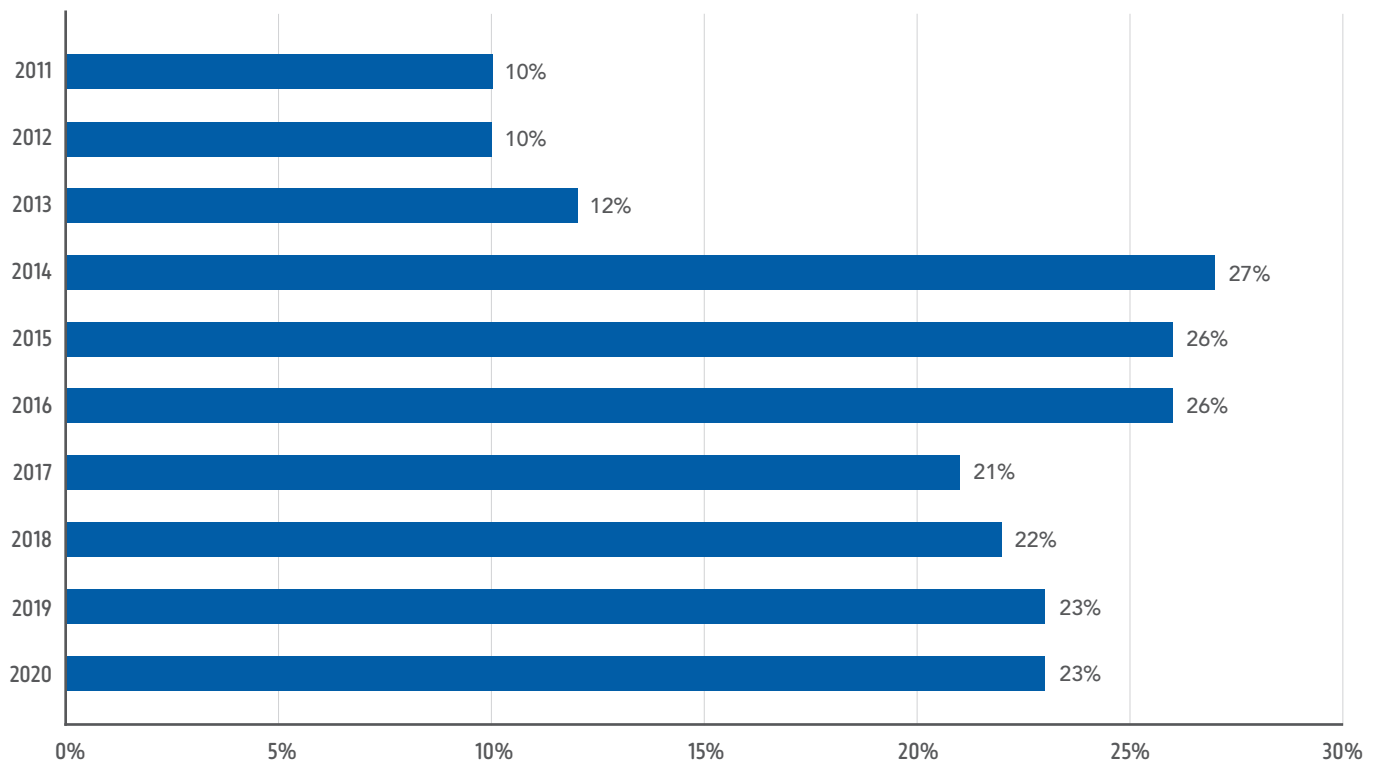
- Define retaliation – Empower your managers, leaders and employees to recognize and understand retaliation when they see it through clear definitions and real-world examples in your Code of Conduct, training programs and retaliation policy.
- Carefully manage investigations of these allegations – When an allegation is made pointing to retaliation, it is essential that the resulting investigation is conducted in a way that provides clear communication with the reporter, anonymous or named, and protects the reporter from further retribution to every extent possible, whether the allegation is substantiated or not.

Reports of Retaliation (Continued)

Percentage of Retaliation Reports



Substantiation Rate of Retaliation Reports



10. Reports of Harassment & Discrimination

Continued Decline in Reports of Harassment & Discrimination Post #MeToo

Like reports of retaliation, reports of harassment and discrimination are important measures of an organization's cultural health.

How to Calculate: Take the number of reports made with harassment as the primary allegation and divide it by the total number of reports. Repeat this process with reports that have discrimination as the primary allegation.

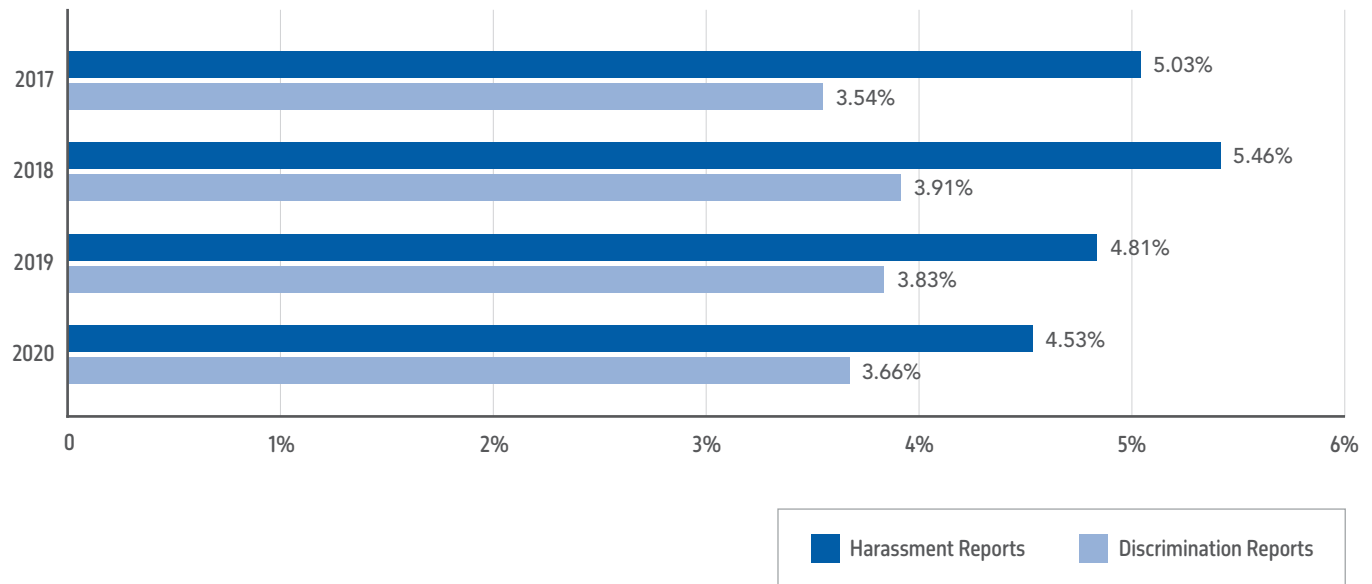
Findings: We have been witnessing declines in harassment and discrimination reporting since the height of the #MeToo movement in 2018. This year, that decline continued, with report volumes dropping

approximately 6% and 4% respectively. While smaller than last year, the continued relative decline in these reporting types is notable, especially when considered in the context of the social justice events of the past year.

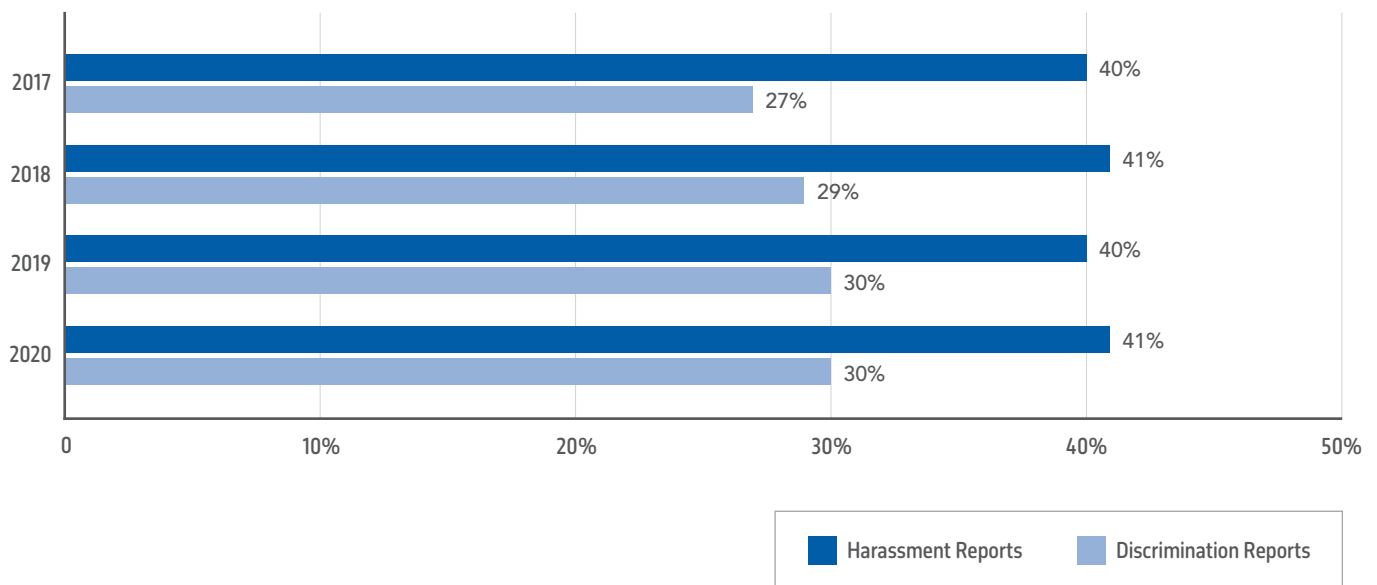
Like the decline in retaliation reports, the persistence of these trends is likely less a reflection of actual declines in misbehavior and more likely a result of unemployment fears and the chilling effect they have historically had on this type of reporting. This suppressive effect requires compliance officers to be even more vigilant in promoting the awareness of and confidence in their reporting methods.

Reports of Harassment & Discrimination (Continued)

Percentage of Harassment vs. Discrimination Reports



Substantiation Rates of Harassment vs. Discrimination Reports



11. Reporting Outcomes

Nearly Half of Reports Result in No Action

New to this year's report is an examination of reporting outcomes. Potential results include: Discipline, no action, policy review/change, referral, separation, training and other. Also included is the Median Substantiation Rate by Outcome, which reflects the percentage of reports in a given outcome category that were substantiated.

How to Calculate: First, ensure each report is sorted into one of the seven outcomes. Then, divide the number of reports in each category by the total number of reports.

For Substantiation Rate by Outcome: First, ensure each report is sorted into one of the seven outcomes. Then, within each outcome, divide the number of reports that were closed as substantiated or partially substantiated by the total number of reports that were closed as substantiated, partially substantiated and unsubstantiated.

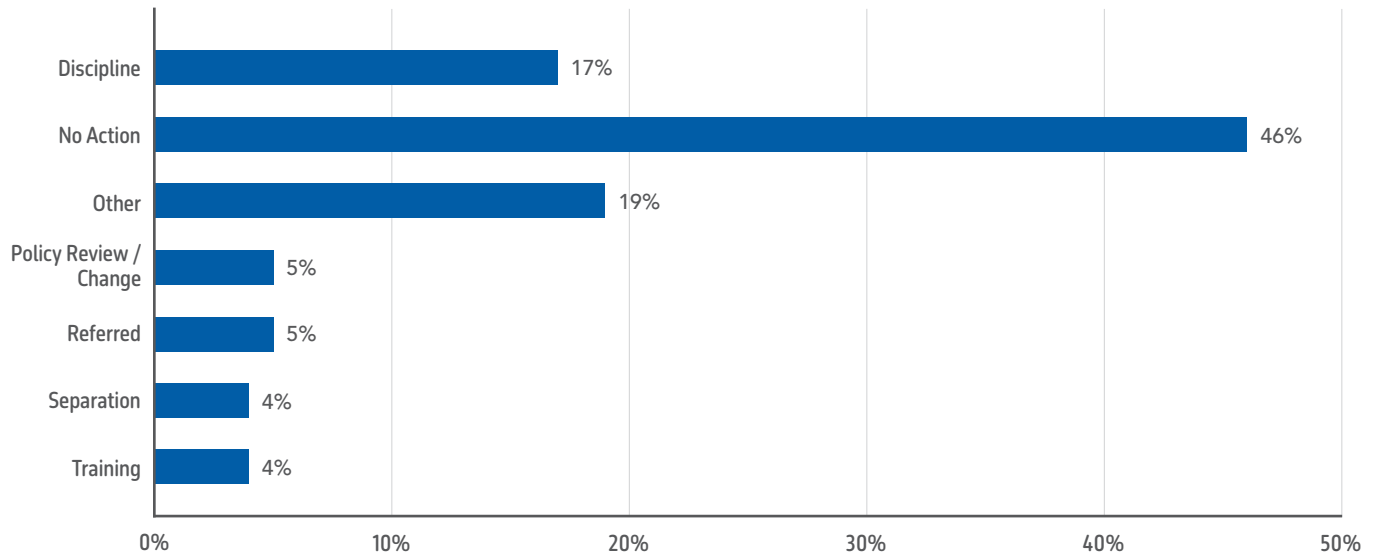
Findings: An examination of report outcomes yields several interesting findings. First is the fact that nearly half – 45.6% – of all reports result in no action taken. This appears to be closely associated with investigative outcomes, as 86% of reports resulting in no action lack substantiation. Conversely, substantiation is a prerequisite for discipline and separation, as they have a 98% and 100% substantiation rate, respectively.

Also of interest is the comparative lack of program reform. Only 5.2% of reports lead to actual changes in – or even a review of – policies and procedures. This is especially notable in light of the U.S. Department of Justice's Evaluation of Corporate Compliance Programs, which calls on DOJ investigators to determine whether and to what extent policies and procedures are informed by reporting.

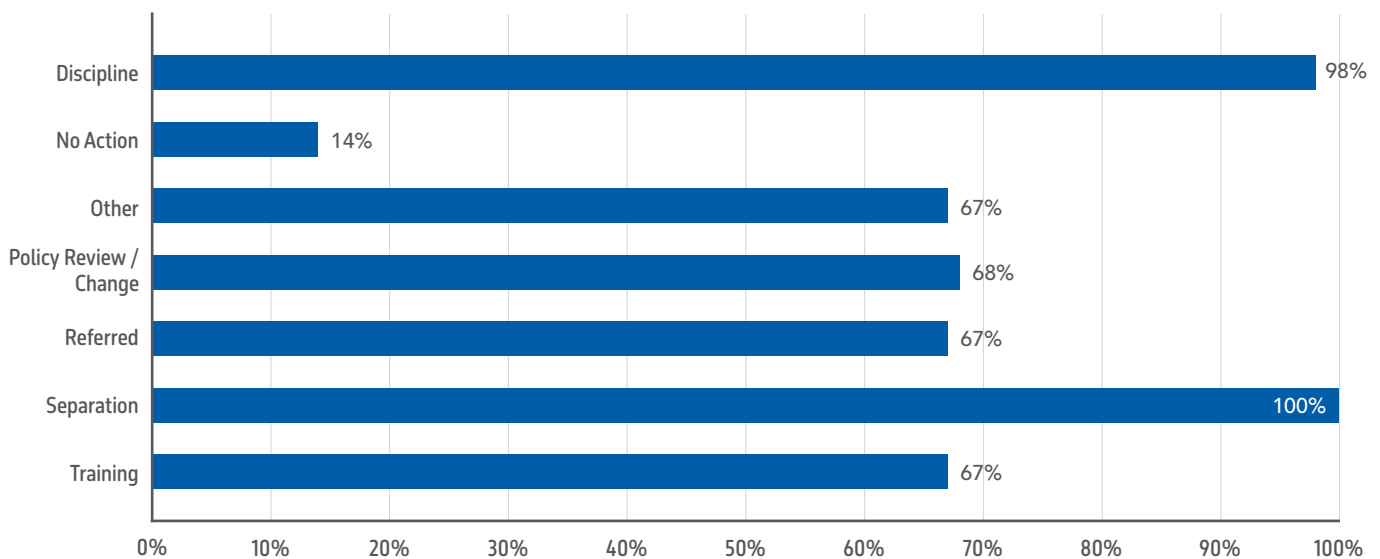
Lastly, the large percentage of "other" indicates that our current categories do not reflect the full complexity of potential reporting outcomes. Moving forward, additional categories may be required to fully capture this metric.

Reporting Outcomes (Continued)

Reporting Outcomes by Percentage



Median Substantiation Rate by Outcomes



12. Data by Employee Count

Employee Count Continues to Impact Report Volume & Anonymous Reporting

We intentionally calculate our metrics in a way to alleviate the impact outliers have on our benchmarking metrics, relying on measures such as reports per 100 employee medians. However, we do know that small organizations and their incident management programs are somewhat different from their larger counterparts. Thus, we analyze a few key metrics to further examine these differences.

How to Calculate: For each metric below, we grouped organizations by their employee count, and then calculated each metric in its standard fashion.

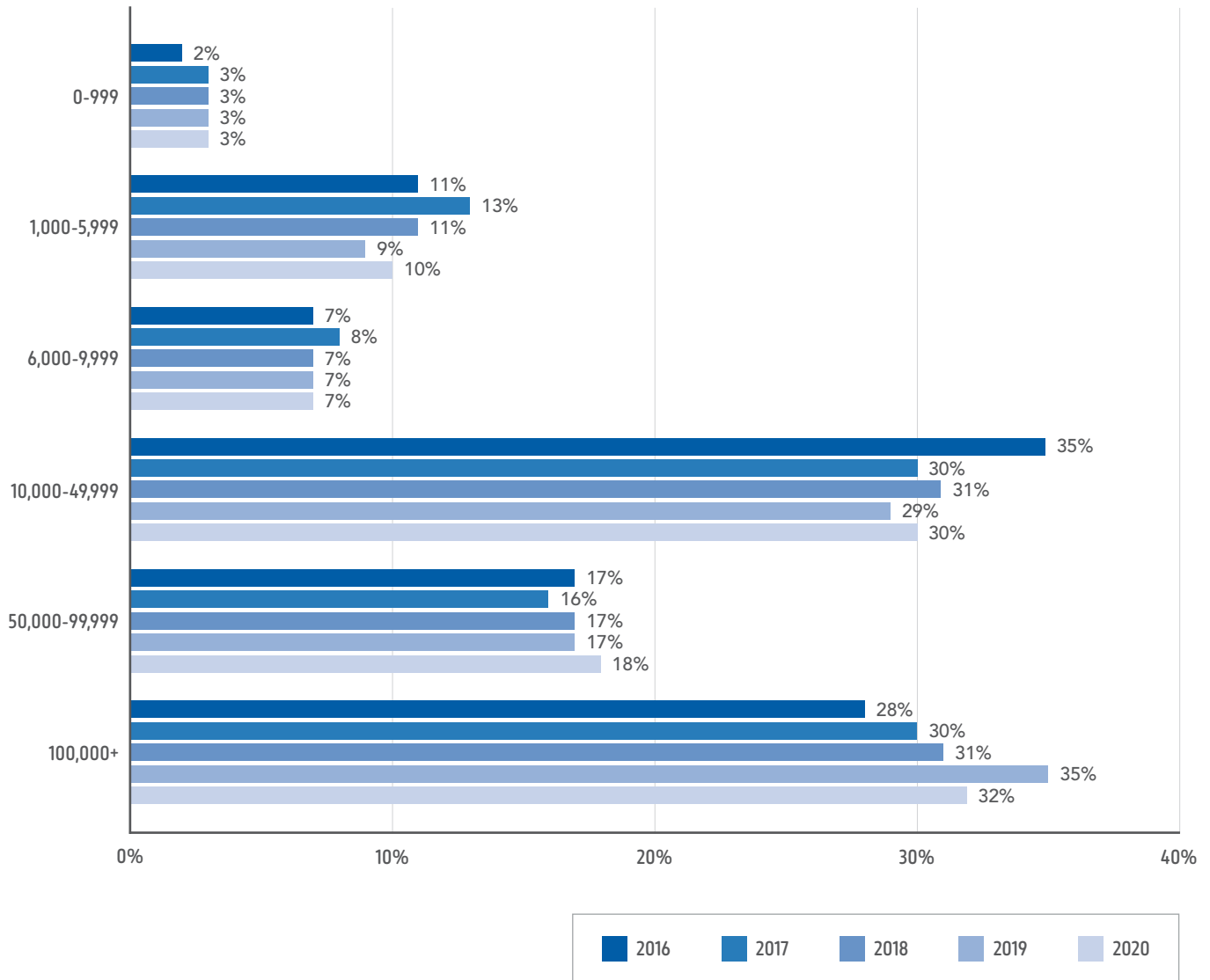
Findings: Looking at the distribution of reports, we find there continues to be a strong correlation between the number of employees an organization has and the volume of reports they receive. Organizations with less than 10,000 employees received 1.6 reports

per 100 employees (though their share in the overall distribution declined), while organizations with 10,000 or more employees only received 0.9 reports per 100 employees. This difference in reporting volumes, present since we began tracking this metric in 2018, highlights the fact that it takes more effort, resources and energy to build trust across a larger, more diverse and dispersed workforce.

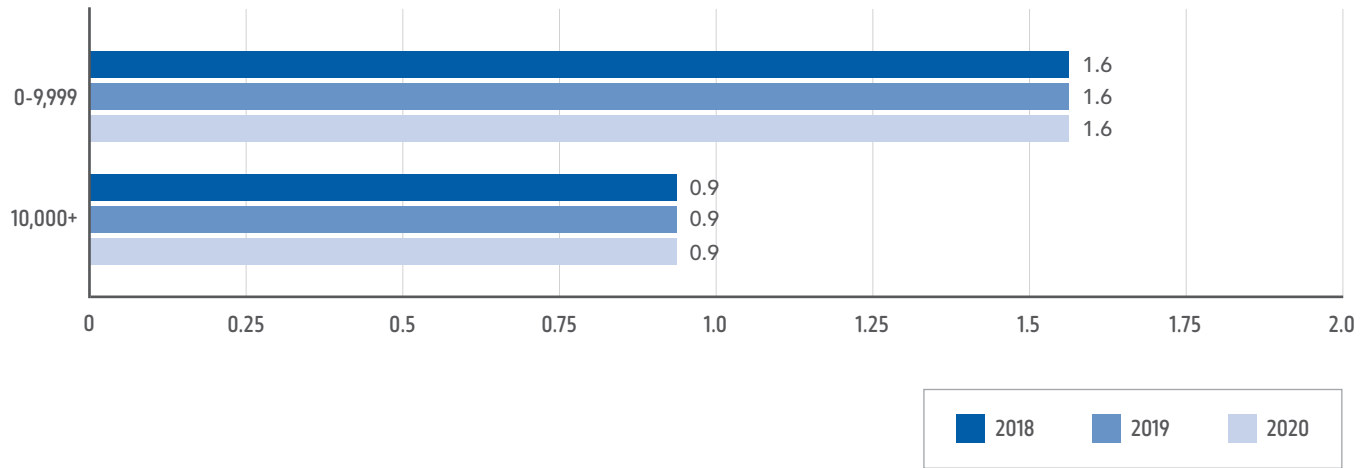
Overall, we find a minimal difference of one percentage point between the substantiation rates of smaller and larger organizations, with both showing a one percentage point decline over 2019. However, there is a notable difference between the anonymous reporting rates of small and large organizations, with the latter receiving a comparatively larger share of named reports.

Data by Employee Count (Continued)

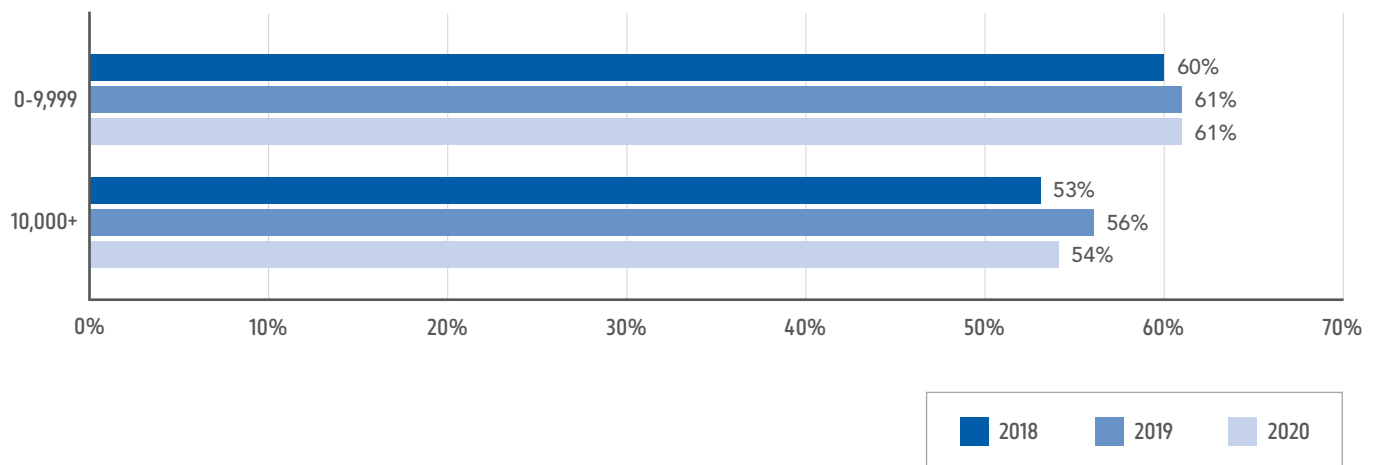
Overall Report Distribution by Employee Count



Data by Employee Count (Continued)

Median Reports per 100 Employees by Employee Count¹

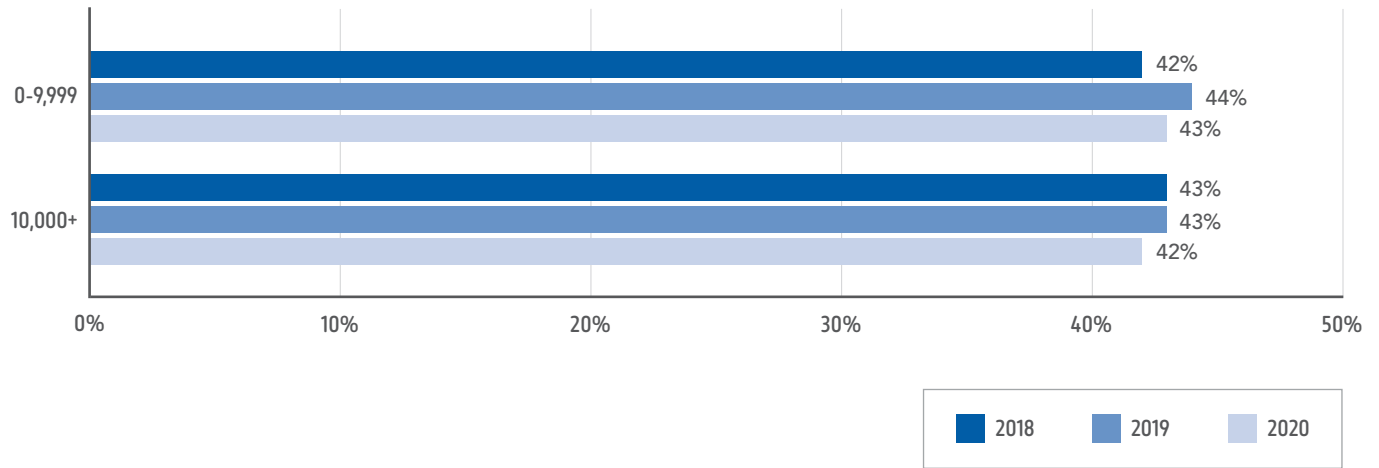
Median Anonymous Reporting Rate by Employee Count



¹ Please note, this report rounds median reports per 100 employees to the nearest tenth of a report. Because of this, small but actual declines in year-over-year reporting are not evident in this metric.

Data by Employee Count (Continued)

Median Overall Substantiation Rate by Employee Count





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As one of the earliest ethics officers in the industry, Carrie Penman has been with NAVEX Global since 2003 after serving four years as deputy director of the Ethics and Compliance Officer Association (ECO) 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 Global, 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 Global 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 Global'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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Andrew Burt is a writer and researcher for NAVEX Global, where he collaborates with risk and compliance experts to develop content offering information, education, and best practices on industry issues and trends. He is also responsible for the data collection and analysis that underlies the annual NAVEX Global Definitive Risk & Compliance Benchmark Report. After obtaining his MPA from Indiana University, Andrew managed communications for the University of Oregon's Global Education Oregon initiative, where he directed messaging for over 20 educational programs worldwide. More recently, he served as a writer and research historian for the Reuben G. Soderstrom Foundation for Organized Labor Studies, and was co-author of the award-winning biographical series *Forty Gavels*.



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