

United Kingdom

Spotlight on Critical Whistleblowing Benchmarking Statistics

Summary

Much as the 2002 United States Sarbanes-Oxley Act (SOX) reinforced the self-evident best practice of a robust internal reporting program, the U.K. Corporate Governance Code and related guidance continues to highlight internal reporting programs as good governance and risk management for U.K.-based organizations. The corporate governance code ultimately focuses on risk management, and internal reporting – the ability to raise concerns of misconduct without fear of retaliation – is a foundational aspect of that overall goal.

Organizations with an effective internal reporting program have real-time intelligence to understand emerging risk and cultural health within their workforce and supply chains. While there are no “right” numbers in benchmarking data, it appears data for U.K.-based organizations deviates from non-U.K. Europe, as well as in comparison to global metrics. We encourage readers of this report to consider how these metrics compare in context to their own organization’s operations.

Methodology

Following careful consideration, we are releasing certain key benchmarking metrics at the United Kingdom level for the first time. Each metric reflects data by organizations headquartered in the U.K., meaning some reporting may have occurred outside the United Kingdom in 2024.

For statistical accuracy, our analysis includes only organizations that received 10 or more reports in 2024. To remove the impact of outliers that might skew the overall reporting data, we calculate each benchmarking metric by organization, then identify the median (midpoint) across the total population.

The full [NAVEX 2025 Regional Whistleblowing and Incident Management Benchmark Report](#) represents an exhaustive analysis of 10 different benchmarking metrics across four global regions, with most metrics depicted by both headquarters region and region of report origination.

Key Findings

All metrics reflect median reporting value (MRV).

Reports per 100 Employees



The *Reports per 100 Employees* benchmarking metric allows organizations of all sizes to compare total unique contacts across all reporting channels.

Organizations based in the U.K. had a median 0.61 *Reports per 100 Employees* in 2024. That compares to a median 0.70 *Reports per 100 Employees* for non-U.K., Europe-based organizations. Globally, the median *Reports per 100 Employees* was 1.57.

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.

Anonymous Reporting Rate



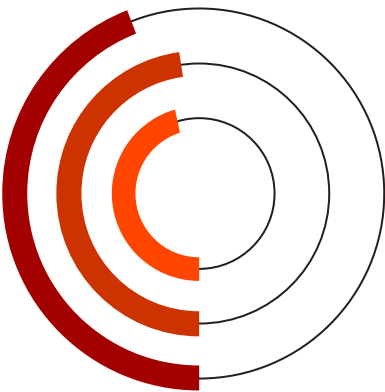
The *Anonymous Reporting Rate* benchmarking metric shows the percentage of all reports submitted by reporters who chose not to disclose their identity.

Organizations based in the U.K. had a median 69% *Anonymous Reporting Rate* in 2024. Elsewhere in Europe, organizations had a median 59% *Anonymous Reporting Rate*. The global median was 54%.

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.

Substantiation Rate

Median reporting value, closed cases



UK:	Europe (no UK):	Global:
44%	48%	46%

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 investigative processes.

U.K.-based organizations recorded a median 44% of closed cases as substantiated. Elsewhere across Europe, organizations recorded a median 48%. Globally, the rate was 46%.

How to calculate: divide the number of allegation reports that were closed as substantiated or partially substantiated by the total number of 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.

Top Report Risk Categories

	UK	Europe (no UK)	Global
Workplace Conduct	53.3%	48.0%	53.8%
Business Integrity	19.0%	23.2%	20.0%
Environment, Health and Safety	8.3%	5.2%	6.1%

Report Risk Category describes a total of six distinct categories of misconduct – *Accounting, Auditing and Financial Reporting, Business Integrity, Workplace Conduct, Environment, Health and Safety, Misuse or Misappropriation of Assets and “Other.”* Below the six *Risk Categories* are a total of 24 *Risk Types*. We encourage readers to download our full Regional Whistleblowing and Incident Management Benchmark Report for additional guidance.

Risk Category invites ample opportunity for interpretation. We invite readers to consider how these metrics compare to their own organization’s operations and programs.

The Report Risk Categories are defined below:

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*.

Business Integrity are reports that address how an organization interacts with third parties, data, legislation, regulations, patients or customers.

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.

How to calculate: First, ensure each report is sorted into one of the six Risk Categories. 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%.

Conclusion

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. Organizations can use this information to better assess where they stand amid their local, regional and global peers, and use those comparisons to consider ways to advance their programs.

Additional resources

For additional information on benchmarking your whistleblowing and incident management, the resources below provide deeper insights and in-depth analysis.

[2025 Regional Whistleblowing & Incident Management Benchmark Report \(English\)](#)