

United States

Spotlight on Critical Whistleblowing Benchmarking Statistics

Summary

The landmark 2002 Sarbanes-Oxley Act (SOX) in the United States reinforced the self-evident best practice of an effective internal reporting program and set the tone for a cascade of similar regulation around the globe. More than 20 years later, data regularly shows the U.S. as having some of the highest rates of internal reporting globally.

The ability for individuals to raise a concern of misconduct through an internal reporting mechanism without fear of retaliation provides critical signals for an organization's risk profile and cultural health. While there are no "right" numbers in benchmarking data, we encourage readers of this white paper to consider how these metrics compare in context to their own organization's operations.

Methodology

Following careful consideration, we are releasing specific key benchmarking metrics at the U.S. level for the first time. Each metric reflects 2024 data from organizations headquartered in the United States, meaning some reporting may have occurred outside of the U.S.

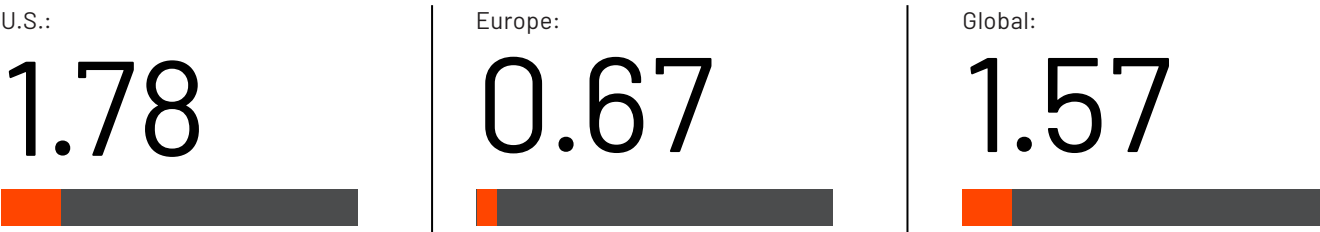
For statistical accuracy, our analysis includes only organizations that received 10 or more reports in 2024. To remove the impact of outliers that might skew the overall reporting data, we calculate each benchmarking metric by organization and then identify the median (midpoint) across the total population.

The full [NAVEX 2025 Regional Whistleblowing & Incident Management Benchmark Report](#) exhaustively analyzes 10 different benchmarking metrics across four global regions. Most metrics are depicted by the headquarters region and the 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 which include web, hotline, open-door and any other form of report intake.

Organizations based in the U.S. had a median 1.78 *Reports per 100 Employees* in 2024. That compares to a median 0.67 *Reports per 100 Employees* for 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



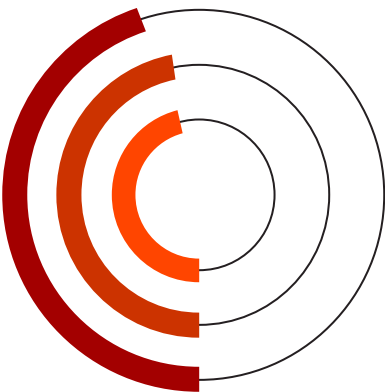
The *Anonymous Reporting Rate* benchmarking metric shows the percentage of all reports submitted by reporters who chose not to disclose their identity.

Organizations based in the U.S. had a median 51% *Anonymous Reporting Rate* in 2024. In Europe, organizations had a median 65% *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



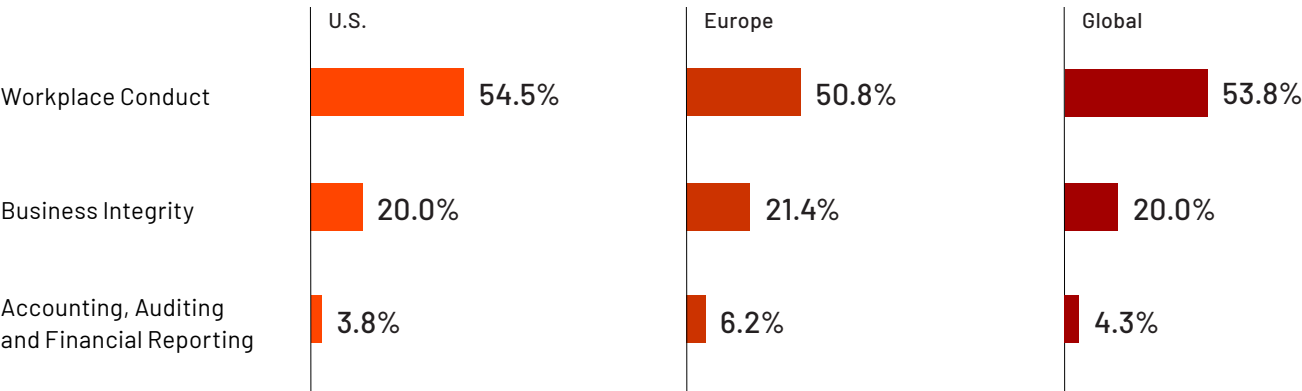
U.S.:	Europe:	Global:
45%	47%	46%

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.S.-based organizations recorded a median 45% of closed cases as substantiated. In Europe, organizations recorded a median 47%. Globally, the substantiation 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



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.

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

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 of our major reports. 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 totals 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 \(English\)](#)