

Europe

Spotlight on Critical Whistleblowing Benchmarking Statistics

Summary

The regulation of whistleblowing in the European Union is relatively recent. The Directive (EU) 2019/1937, known as the “Whistleblower Protection Directive,” was passed and adopted in 2019. It came into action after the European Parliament repeatedly called for coordinated legislation to protect whistleblowers.

Some countries (Netherlands, Ireland, Italy, and many others) had already included whistleblower protection in their national laws, but protection was inconsistent across member states. Other countries, like France, with the Loi Sapin II in 2016, and Germany with the German Whistleblower Protection Act (Hinweisgeberschutzgesetz – HinSchG) which came into force in 2023, included a higher level of whistleblower protection in their national laws. The EU Whistleblower Protection Directive clearly sets minimum standards for safety across the continent and intends to unify protections across the member states.

Now that the vast majority of EU members have adopted laws that transposed the directive – some of which are more expansive than the directive, others that transpose the directive directly – how has this mandate impacted European countries and the companies operating within the EU? It’s widely acknowledged that organizations with an effective internal reporting program have real-time intelligence to understand emerging risk and cultural health within their workforce and supply chains. 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 specific key benchmarking metrics at the European level without the United Kingdom for the first time. Each metric reflects data from organizations headquartered in Europe, meaning some reporting may have occurred outside it in 2024.

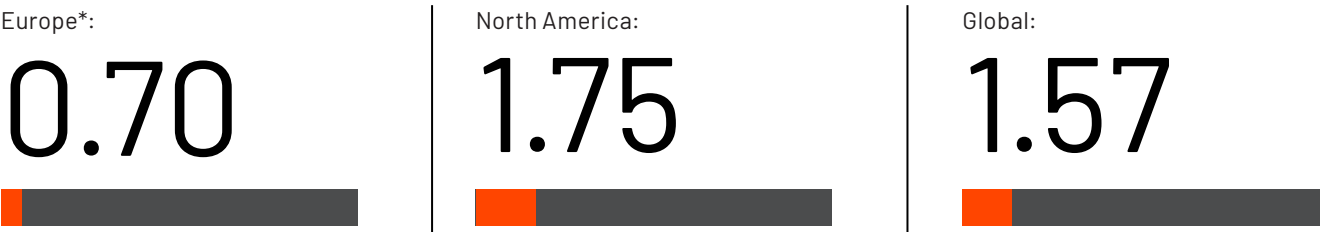
For statistical accuracy, our analysis includes only organizations that received 10 or more reports in 2024. To remove the impact of outliers that might skew the overall reporting data, we calculate each benchmarking metric by organization and then identify the median (midpoint) across the total population.

The full [NAVEX 2025 Regional Whistleblowing and 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.

Organizations based in Europe (not including the U.K.) had a median 0.70 Reports per 100 Employees in 2024. That compares to a median 1.75 Reports per 100 Employees for North American-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.

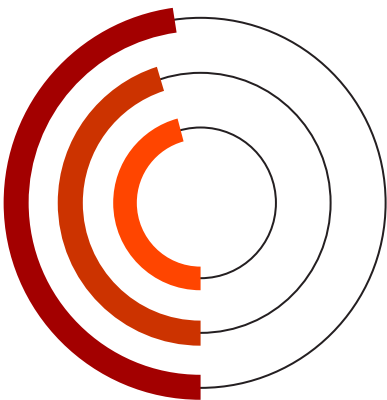
Organizations based in Europe (not including the U.K.) had a median 59% *Anonymous Reporting Rate* in 2024. In North America, organizations had a median 52% *Anonymous Reporting Rate*. The global median was 54%.

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.

*Excluding the UK

Substantiation Rate

Median reporting value, closed cases



Europe*:	North America:	Global:
48%	45%	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.

Europe (excluding the U.K.)-based organizations recorded a median 48% of closed cases as substantiated. In North America, organizations recorded a median 45%. 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

	Europe*	North America	Global
Workplace Conduct	48.0%	54.5%	53.8%
Business Integrity	23.2%	20.0%	20.0%
Accounting, Auditing and Financial Reporting	5.9%	3.9%	4.3%

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.

*Excluding the UK

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: 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

While there are no “right” outcomes for benchmarking data, organizations can use this information to better assess where they stand amid their local, regional and global peers, and use that information to consider ways to improve their programs. Examining the variances between Europe, the U.K., APAC, and North America provides valuable insight into how cultural differences and the unique makeup of these geographies can impact whistleblowing reports.

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 \(English\)](#)