

Whistleblowing & Incident Management Benchmark Report

2026



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NAVEX | Northstar

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

Introduction

An efficient and trusted mechanism that allows employees to make inquiries and allegations of suspected or actual misconduct anonymously or confidentially, without fear of retaliation, is the hallmark of a well-designed compliance program.

Ongoing analysis and benchmarking of reporting data helps organizations answer crucial questions about their risk and compliance program including:

- Do employees and third parties 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 aligns with market and industry norms is invaluable.

To help, NAVEX anonymizes the data collected through our reporting and incident management systems every year and creates this report to share with all organizations – not just our customers. Because we have the world’s largest and most

comprehensive database of reports and outcomes, risk and compliance professionals trust our benchmarks to help guide decision-making and better understand how their programs stack up. This 2026 report presents data collected from reports received in calendar year 2025. For each benchmark provided in this report, you’ll find:

- A description of the benchmark
- Instructions on how to calculate the benchmark
- The 2025 combined data for all industries in the NAVEX database, with prior year comparisons for some metrics
- Notable findings and recommendations for organizations

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

It is always important to reiterate that 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.

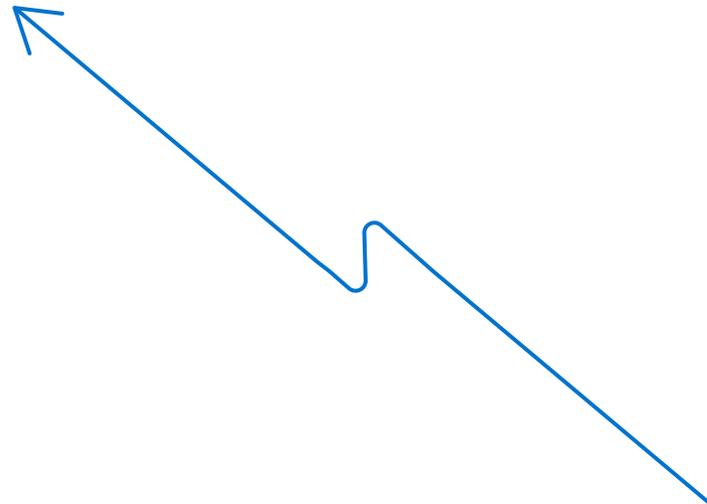
Executive Summary

Trust remains one of the most critical assets an organization holds, and it is tested every day. It shapes culture, operational effectiveness, regulatory compliance and reputation. Internal reporting systems provide one of the clearest indicators of whether that trust is present – whether employees and third parties believe concerns will be heard and addressed without fear of retaliation.

This year's Whistleblowing & Incident Management Benchmark Report reflects data from 4,052 organizations, representing approximately 77 million employees and 2.37 million reports received in 2025 – the largest dataset of its kind. In a period marked by economic uncertainty, workforce restructuring, geopolitical tension and accelerating adoption of artificial intelligence, internal reporting trends offer important insight into how organizations and their employees navigate these dynamics.

Our analysis shows reporting systems remain strong and widely used, even as several shifts deserve close attention. Reporting volumes reached new highs, intake channels continued to evolve, substantiation rates moderated slightly, and median case resolution timelines lengthened, reflecting both stronger reporting cultures and increasing investigative complexity.

This report provides boards, executive leaders and compliance officers meaningful benchmarks for evaluating speak-up culture, investigative effectiveness and organizational responsiveness.



Reporting volumes reached record levels with growing divergence across organizations

Median Reports per 100 Employees once again reached an all-time high. At 1.65 in 2025, this is an increase of nearly 5% over the record levels reached and sustained in the previous two years at 1.57 Reports per 100 Employees. This is particularly notable because, in the past, periods of economic uncertainty were more likely to lead to lower reporting levels due to reporters' fears of calling attention to themselves. We saw this tendency during the pandemic.

Consistent with the overall increase in report volume, fewer organizations are experiencing very low reporting activity, and more are receiving higher Reports per 100 employees. Reporting increased across nearly all organization sizes, except for the largest enterprises, which still remained near five-year highs.

Organizations that track all intake channels – Web, Hotline and other sources – consistently report higher visibility into concerns than those tracking limited channels. For compliance officers, this reinforces a familiar reality: the completeness of intake tracking directly affects the clarity of risk insight. Monitoring all reporting avenues remains essential to understanding the organization's full risk profile.



At the same time, increased reporting levels place greater demands on response systems, which was reflected in longer case closure timelines.

Increased reporting lengthens case closure times

One of the most significant findings in this year's data relates to Case Closure Time. The median Case Closure Time increased by seven days year-over-year, from 21 to 28 days – a 33% increase. No organization size was immune to an increase, and nearly every Risk Type experienced longer investigation timelines.

Even categories that historically resolved more quickly, such as Workplace Civility, saw notable increases. Workplace Civility cases saw an increase in median duration from 19 to 31 days. This may reflect more complex fact patterns, shifting resources, or evolving workflows that require additional validation and review. Delays in investigating these matters can negatively impact workplace culture, making this an important metric for continued oversight.

On a positive note, the percentage of cases open for more than 100 days declined. However, cases closed within 10 days decreased significantly signaling pressure on the system.

While benchmark data will not identify a root cause for changes, several macro dynamics may be influencing investigation timelines and are worth considering. Workforce reductions and broader geopolitical and economic pressures may be contributing to more complex cases and extended review timelines.

Additionally, and this is a first-time consideration for this report, the growing integration of AI-enabled tools into the case management process may introduce additional procedural steps, such as automated analysis followed by human validation, that enhance insight while extending timelines.

Whether driven by workload, case complexity, or process adjustments, timely resolution remains essential to sustaining reporter confidence.

Reporting patterns reflect a shifting range of organizational risk

Workplace Conduct always represents the largest category of reports received, with Workplace Civility continuing to represent the most common Risk Type reported within this category. However, overall Workplace Conduct reporting declined slightly this year.

At the same time, several Risk Types saw increases in both frequency and median reporting values, including Workplace Civility, Retaliation, Political Activity, Environment, and Imminent Threat. These categories may require deeper fact-finding, which could be a factor in some longer investigation timelines observed in 2025.

Retaliation reporting remains particularly important for leadership to monitor. Although reporting levels increased, substantiation rates declined (discussed below) and median Case Closure Time rose from 32 to 35 days. Because retaliation concerns influence whether employees feel safe speaking up. Boards and executive leaders should continue to track this metric closely, as low retaliation reporting does not necessarily indicate low retaliation risk.

Financial reporting patterns are continuing to normalize following pandemic-era shifts. Financial and asset-related concerns, including Accounting, Auditing and Financial Reporting and Misuse of Assets, moved closer to historical levels.

Taken together, these trends suggest that speak-up systems are surfacing a wider range of organizational risks. For leadership teams, this evolution means investigations are likely to become more nuanced and cross-functional, requiring greater coordination across compliance, HR, legal, and operational functions.

Substantiation Rates ease but remain historically strong

After reaching an all-time high in 2024, overall Substantiation Rate declined modestly in 2025. The median rate dropped by two percentage points to 44% but remains within the same mid-40% range that has characterized much of the post-pandemic period. While any decline deserves attention, substantiation remains strong relative to long-term trends.

By frequency, nine of the 24 Risk Types had a Substantiation Rate over 50%, with the Imminent Threat to a Person, Animals or Property Risk Type most likely to be substantiated at 83%. While internal reporting systems are not emergency services, the consistently high substantiation rate for Imminent Threat reports highlights the critical role speak-up systems play in identifying and validating serious safety concerns. Global Trade matters were substantiated at 56%, reinforcing the importance of continued oversight in areas subject to evolving regulatory scrutiny.

None of the seven Risk Types within the Workplace Conduct category reached a 50% or more Substantiation Rate by frequency, but the median Substantiation Rate of the Workplace Conduct Risk Category has remained remarkably consistent at 38-40% over the last five years. The relative stability of Workplace Conduct substantiation over time suggests consistent evaluation standards in a category that is often nuanced and fact-specific.

Reports of retaliation were substantiated at 16%, down two percentage points from last year and significantly below the overall substantiation rate. Given the outsized influence that fear of retaliation has on reporting behavior, this gap warrants careful oversight. Boards and leadership teams should ensure retaliation allegations are investigated with appropriate rigor and that organizational messaging and practices actively address concerns about retaliation.

As reporting volumes rise, regulatory priorities shift and case complexity increases, modest moderation in substantiation is not unexpected.

Corrective actions reflect more graduated responses

Outcome data suggests organizations are applying more deliberate and differentiated corrective actions. “No Action” outcomes for substantiated cases declined to a five-year low, indicating that organizations are increasingly taking steps in response. At the same time, Training and Discipline increased as shares of outcomes, while Employment Separation declined across several major Risk Categories, including Misuse or Misappropriation of Assets and Accounting, Auditing & Financial Reporting.

Taken together, these shifts point toward more graduated accountability. Rather than defaulting to termination, organizations appear to reinforce expectations more frequently through corrective training and documented discipline and control enhancements. This shift may also have unintended consequences.

While training and documented discipline may represent thoughtful and proportionate responses, they are often less visible to the broader workforce than termination. When corrective action is not apparent, organizations may need to reinforce, through appropriate communication and leadership messaging, that concerns are taken seriously and addressed consistently. Perceived accountability is as important to a speak-up culture as actual accountability.

Organizational size continues to influence outcome patterns. Smaller organizations were more likely to take “No Action,” while larger organizations experienced year-over-year shifts in Separation rates, underscoring differences in governance structure and enforcement approach.

For boards and executive leaders, outcome trends warrant continued oversight. Consistency, proportionality and visibility in corrective action are essential to maintaining confidence in speak-up systems, particularly as reporting volumes grow and investigative complexity increases. Taken together, increased reporting volume, declining “No Action” outcomes and longer investigation timelines suggest greater procedural rigor rather than diminished accountability. Sustained oversight helps ensure disciplinary decisions remain well-documented and consistently applied across the organization.

Reporting channels continue to evolve

Web reporting continues to exceed Hotline reporting by frequency. Employee Hotline usage declined over a three-year period, while Web intake increased. Reports submitted through Other channels rose modestly, reinforcing the importance of capturing concerns raised outside formal Hotline and Web platforms.

Organizations that track intake across all available sources – Web, Hotline and Other channels – report significantly higher median Reports per 100 Employees than those that track only limited channels. This difference underscores a critical point: visibility drives insight. Programs that do not centralize and monitor all reporting avenues, or only capture data in disparate systems, may underestimate their true risk landscape.

Web reports remain more likely to be anonymous yet continue to demonstrate strong substantiation rates. The combination of higher anonymous web reporting and sustained substantiation rates reinforces that digital channels continue to produce credible, actionable information. Follow-up engagement with anonymous reporters also reached a five-year high, reinforcing that anonymity does not prevent meaningful dialogue between reporters and organizations.

Third-party reporters are increasingly using Web intake, though nearly half of third-party reports still arrive via Hotline. As reporting behaviors continue to shift, organizations should ensure all channels remain accessible, well-publicized and integrated within a unified case management framework to ensure consistent visibility and oversight.

Third-party reporting is a distinct and important risk signal

Third-party reporting, representing approximately 10% of identified reporter relationships in 2025, provides important external visibility into business integrity and financial risk, particularly in complex supply chains and global operations.

Third parties submit a disproportionately high share of Accounting, Auditing & Financial Reporting and Business Integrity concerns compared to employees, underscoring their unique vantage point into financial, transactional and regulatory exposure.

Anonymity among third-party reporters remained lower than among employees, suggesting that external stakeholders may approach reporting differently than the workforce. At the same time, the share of third-party reports resulting in “No Action” has steadily declined over the last three years, reinforcing that these concerns increasingly lead to meaningful review and response.

Maintaining accessible and credible reporting avenues for external stakeholders is essential, as their unique perspective can surface risks that may not be visible or reported internally.

The “Other” category signals emerging and under-classified risks

One of the most interesting and difficult to explain findings in this year’s report lies within the “Other” Risk Category. Historically, “Other” has served as a home for matters that do not fit neatly into defined risk categories. While “Other” reports declined slightly in 2025, this cohort revealed several notable shifts. Case Closure Time for “Other” increased substantially.

Separation as an outcome of a substantiated case more than doubled year-over-year. At the same time, the Substantiation Rate for this category increased, even as overall substantiation softened.

These changes deserve careful attention. Reports classified as “Other” may represent emerging risks, ambiguous concerns, or issues that sit at the intersection of culture and compliance. When a catch-all category begins to demonstrate higher substantiation and more significant outcomes, it may signal emerging or cross-functional risks that do not yet fit traditional compliance taxonomies, or inconsistencies in classification practices.

Organizations experiencing this pattern should evaluate whether developments within “Other” point to evolving cultural or operational themes or reflect opportunities to improve classification consistency and awareness.

Ownership structure influences reporting and response patterns

Analyzing reporting trends by ownership structure highlights meaningful differences in reporting behavior and outcomes. For example, government entities (though the smallest share of our dataset) reported the highest median reporting levels, while public companies reported the lowest. Private organizations demonstrated higher Substantiation Rates and higher frequencies of Employment Separation compared to public companies.

These differences likely reflect variations in regulatory oversight, stakeholder expectations and governance frameworks. Ownership structure does not determine program effectiveness, but it can shape how reporting and response patterns

emerge. For leaders, benchmarking against similarly situated organizations is particularly important in this context to ensure meaningful comparisons and appropriate interpretation of trends.

Conflict disclosures offer additional insight

Conflict of interest disclosures offer an additional, proactive lens into organizational culture. In 2025, median Disclosures per 100 Employees reached 3.80, with higher activity in the United States than in EMEA/APAC regions. Individual Contributors continued to represent most of the disclosure activity.

Relationships and Outside Employment disclosures increased year-over-year among Individual Contributors, suggesting growing awareness of potential conflicts. Increasing outside employment disclosures may also reflect broader workforce and economic dynamics. Not surprisingly, Executives most frequently disclosed Board Positions and Outside Investments.

Unlike hotline reports, disclosures often reflect early transparency rather than alleged misconduct. Higher disclosure activity may indicate strong policy awareness, clarity around expectations and a culture in which employees are comfortable surfacing potential conflicts before they escalate into compliance concerns.

As this dataset matures, it will provide further insight into how proactive disclosure practices correlate with reporting volume, substantiation and enforcement outcomes. For governance leaders, disclosures serve as an important complement to the more reactive reporting metrics, offering visibility into how risk is identified and managed before it becomes a formal allegation.

Compliance programs as a foundation for trust and accountability

The 2025 hotline and case management benchmarking data reflect reporting systems that remain strong and utilized. Findings point to a compliance environment defined by expanding visibility, increasing complexity, and evolving expectations for accountability. As organizations capture more concerns across more channels, investigative demands grow and the need for a consistent, proportionate response becomes even more important.

Speak-up systems provide more than data – they offer insight into how culture functions in practice. Reporting trends reveal where employees feel confident raising concerns, how organizations evaluate risk and how corrective action is applied. Conflict of interest disclosures add a complementary, proactive dimension, offering visibility into how potential risks are surfaced and addressed before they become formal allegations.

In this environment, benchmarking remains an essential governance tool. Understanding how reporting levels, substantiation rates, investigation timelines, outcomes and disclosure activity compare to similarly situated organizations allows leaders to distinguish between healthy variation and potential risk signals.

For boards, CEOs and compliance officers, the path forward is steady and clear: maintain full visibility into reporting and disclosure activity, ensure investigative capacity keeps pace with volume and investigative demands, and reinforce that accountability is both fair and meaningful. In a period marked by economic pressure,

technological change and workforce transition, the strength of a speak-up and disclosure framework remains one of the clearest indicators of organizational health – and of how well an organization lives its values in practice.

Leadership considerations

In light of this year’s findings, boards and leadership teams should consider the following priorities:

For boards and executive leaders

- Maintain full visibility across all reporting and disclosure channels, ensuring data is centralized, comparable and reviewed in context
- Ensure investigative capacity and governance oversight evolve alongside increasing reporting volume and case demands
- Monitor corrective action and retaliation trends, along with benchmark data, to sustain fair, proportionate and credible accountability across the organization

For compliance officers

- Integrate all intake sources – Web, Hotline and decentralized channels – within a unified case management framework to maximize visibility and risk insight
- Assess investigative workflows, staffing and classification practices to address longer resolution timelines and emerging risk patterns
- Reinforce confidence in the speak-up process through clear communication and consistent application of corrective action

SNAPSHOT OF OUR DATABASE

4,052

Number of Organizations

2.37 Million

Number of Reports

77 Million

Number of Employees

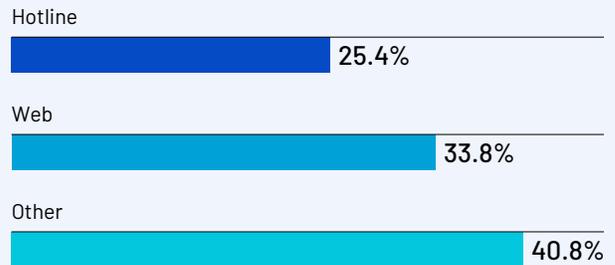
Top Industries:

- 01 Retail Trade
- 02 Health care and social assistance
- 03 Finance and Insurance
- 04 Transportation and Warehousing
- 05 Administrative and support services
- 06 Professional, Scientific, and Technical Services
- 07 Transportation equipment manufacturing
- 08 Food manufacturing
- 09 Food services and drinking places
- 10 Educational Services
- 11 Information
- 12 Wholesale Trade

ALLEGATIONS VS. INQUIRIES (FREQUENCY)



INTAKE METHODS (MEDIAN)



REPORTS BY REPORT LOCATION (FREQUENCY)



How we calculate our benchmark metrics

For statistical accuracy, our analysis includes only those organizations that received 10 or more reports in all of 2025. The resulting database includes **4,052** organizations, representing **77 million** employees, that received a total of **2.37 million** individual reports.

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

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



Where appropriate, the central 50% range of the distributions are included as an additional refinement to a metric within the overall range graph to better reflect the concentration of that metric. The smaller bars collocated within the graphs show the range represented by the central 50%. The full bar represents the central 80% of all organizations.

When it comes to benchmarking, there aren't any strictly "correct" results. By definition, the median, or midpoint, means that half the organizations

are higher than the MRV and half are lower.

Where appropriate in this report, we provide what we consider to be an acceptable range of results to provide context for your own data.

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

Custom benchmarking

NAVEX also offers custom benchmarking reports available for purchase through NAVEX One Analytics & Benchmarking. These tailored reports provide a deeper, more granular view of incident data, segmented by industry, organization size and other relevant factors. Visit our website or connect with a NAVEX account executive to learn more about this service.

In-product benchmarking

NAVEX One Whistleblowing & Incident Management includes built-in access to key benchmarking metrics. Compare your organizations incident data side-by-side with annual benchmark data to assess program performance, strengthen executive reporting and support continuous program improvement. To learn more about how you can get key benchmarks in your NAVEX One product suite visit www.NAVEX.com



01

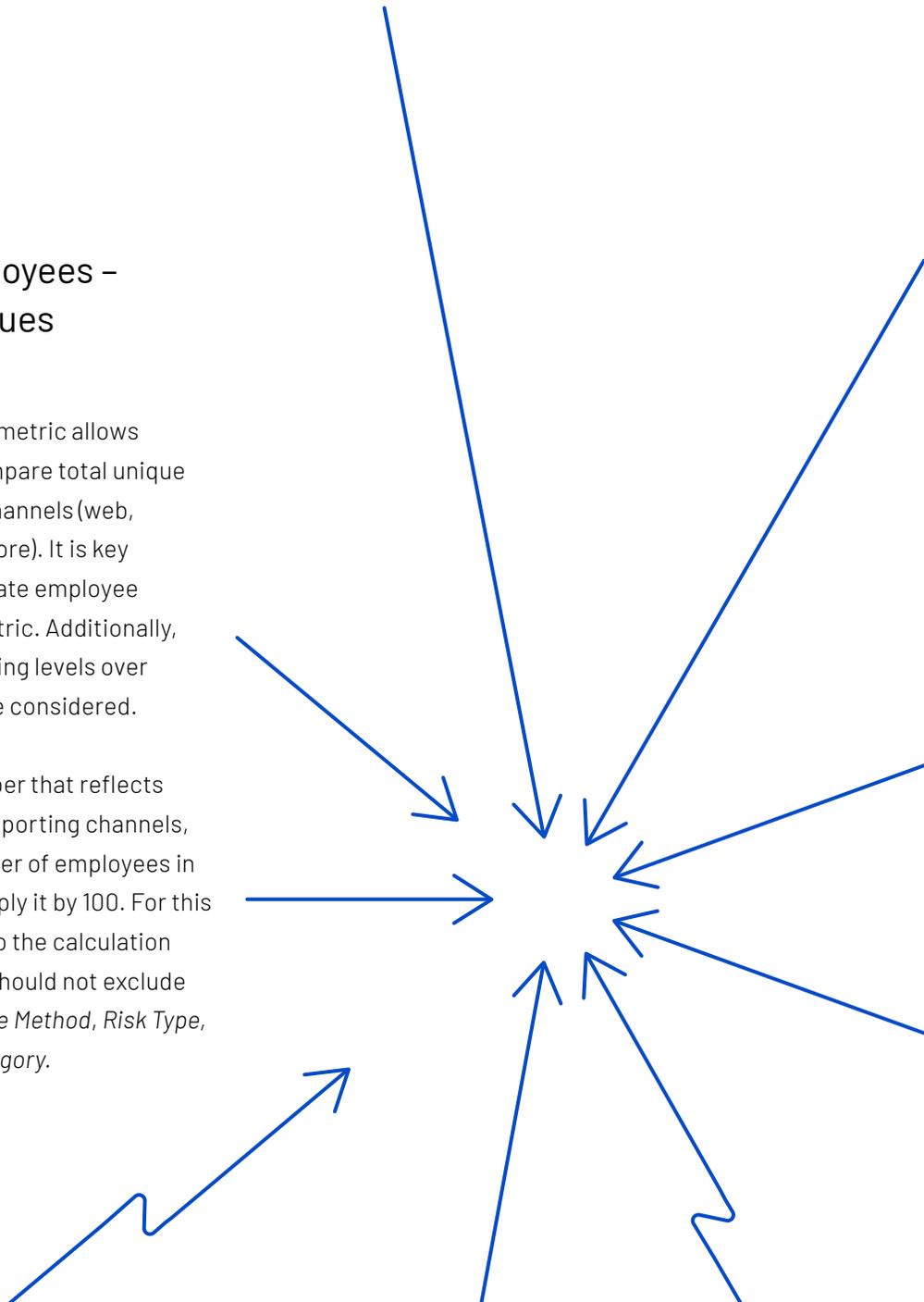
Reports per 100 Employees

01 Reports per 100 Employees

Reports per 100 Employees – Median Reporting Values

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

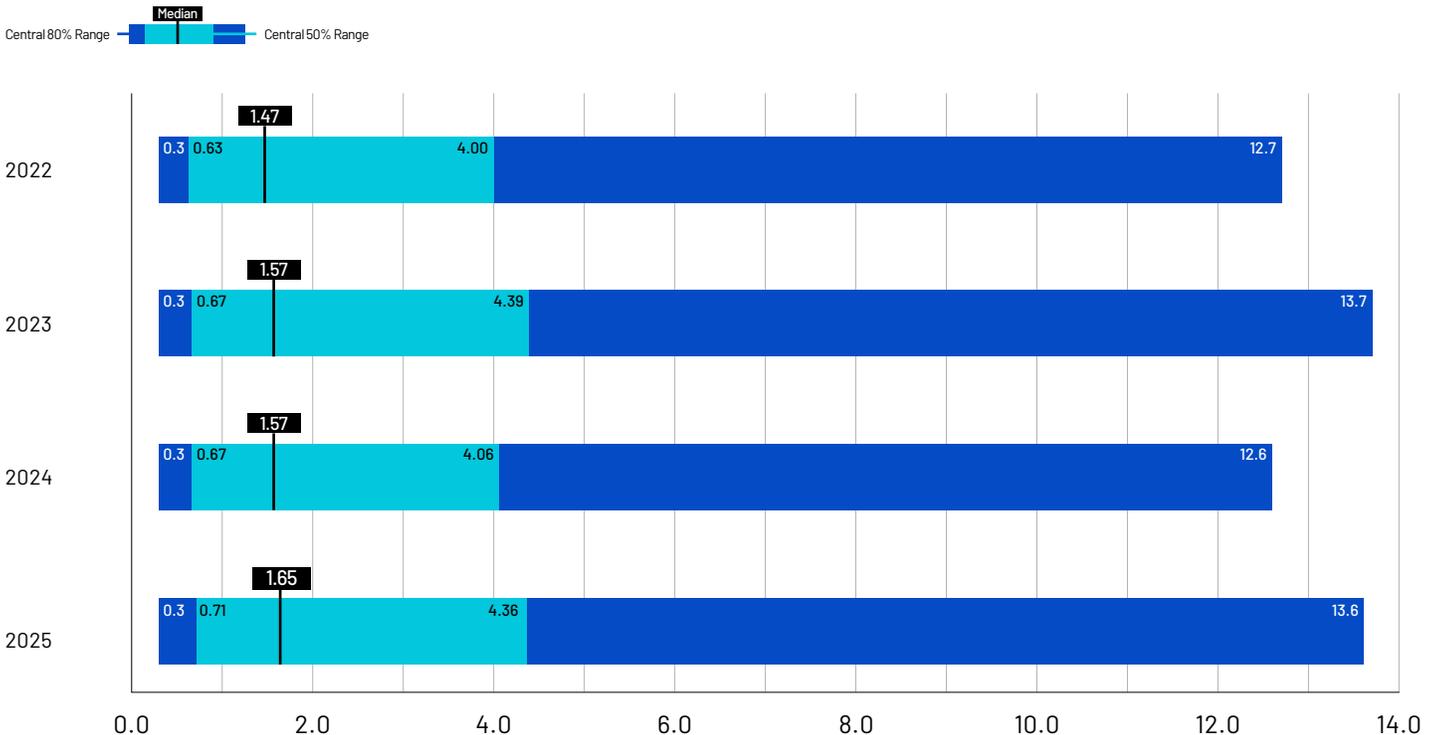
How to calculate: Find the number that reflects all the reports gathered by all reporting channels, divide that number by the number of employees in the organization and then multiply it by 100. For this metric to accurately compare to the calculation we've provided, organizations should not exclude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



Notable in 2025: Our benchmark shows a record-high median of **1.65 Reports per 100 Employees**, a nearly 5% increase from the previous highs of 2023 and 2024 (1.57). The previous two years were an encouraging period of ascent following a dip during the pandemic. *Reports per 100 Employees* had remained around 1.40 before the pandemic, but fell to 1.30 and 1.26 in 2020 and 2021, respectively.

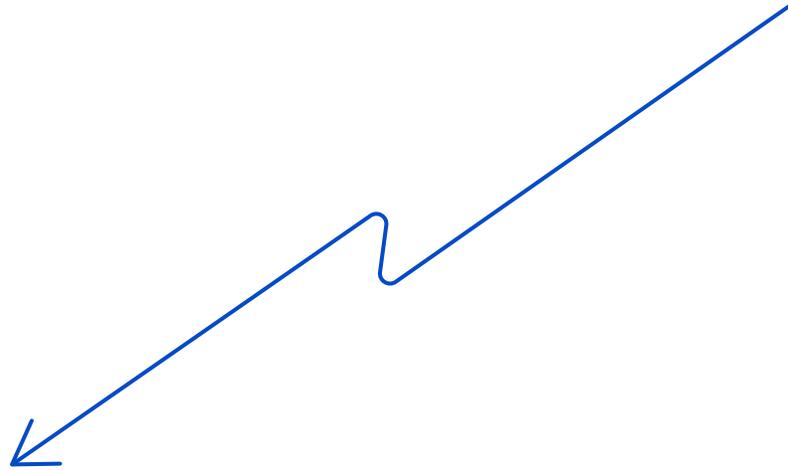
Also notable is that the 90th percentile range (13.6) increased over last year and is approaching the record high in 2023 (13.7). This signifies that report volumes are becoming more spread out and less consistent across organizations.

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



Reports per 100 Employees – Mean Values

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

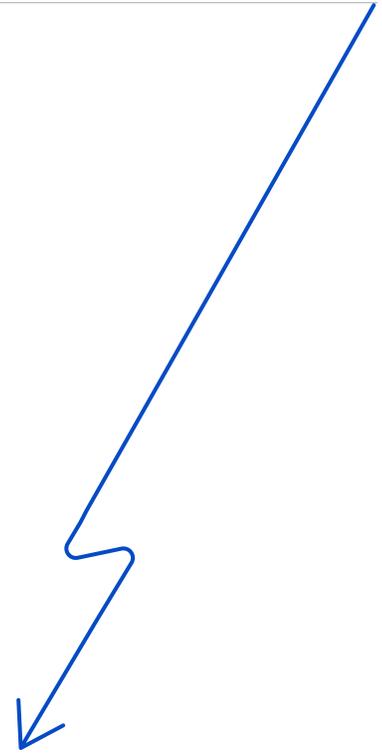


REPORTS PER 100 EMPLOYEES – MEAN VALUES

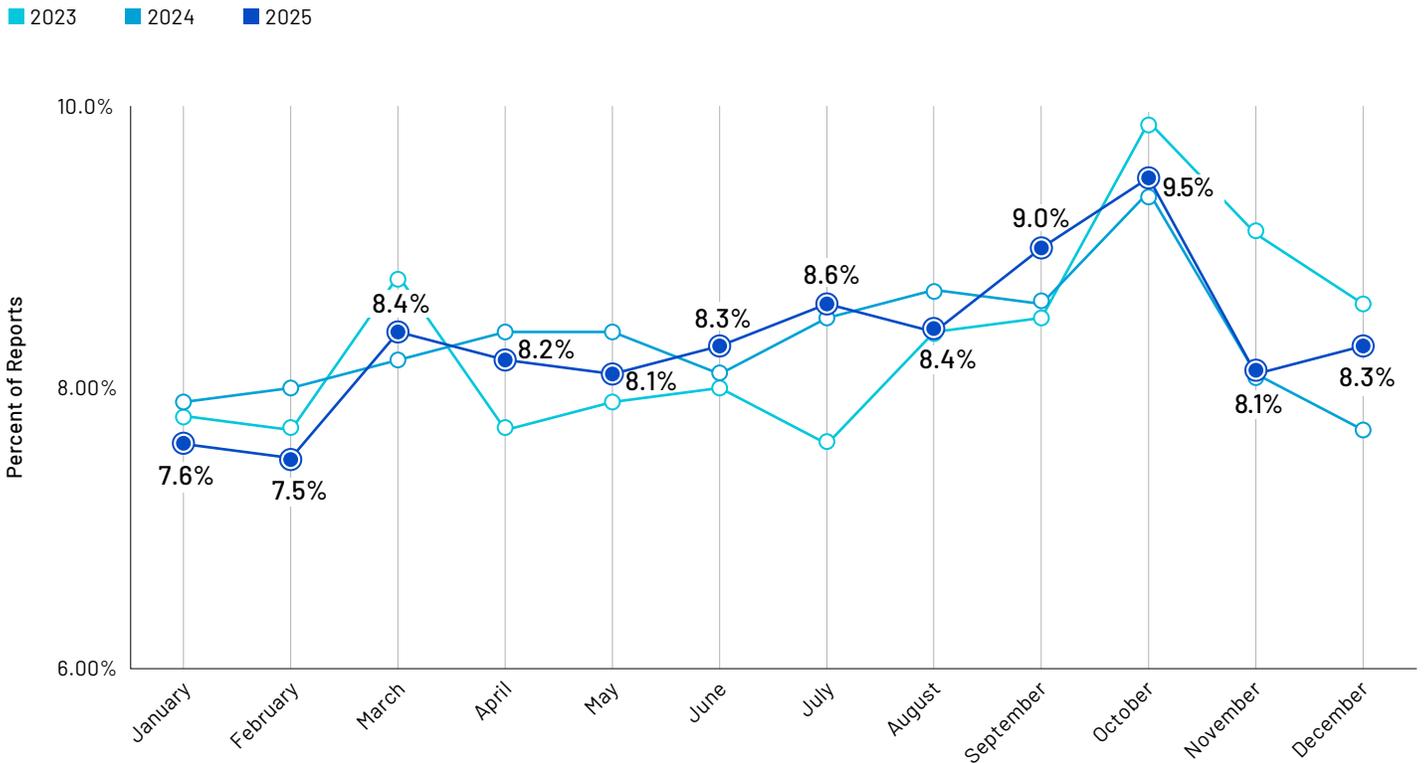


Reports per 100 Employees – Monthly Report Volume Comparison

Notable in 2025: October continues to be the highest frequency of report volume. Readers may use this data to consider the best times to allocate program resources, such as refresher training on the usage and value of an internal reporting program.



REPORTS PER 100 EMPLOYEES - MONTHLY REPORT COMPARISON
Frequency distribution

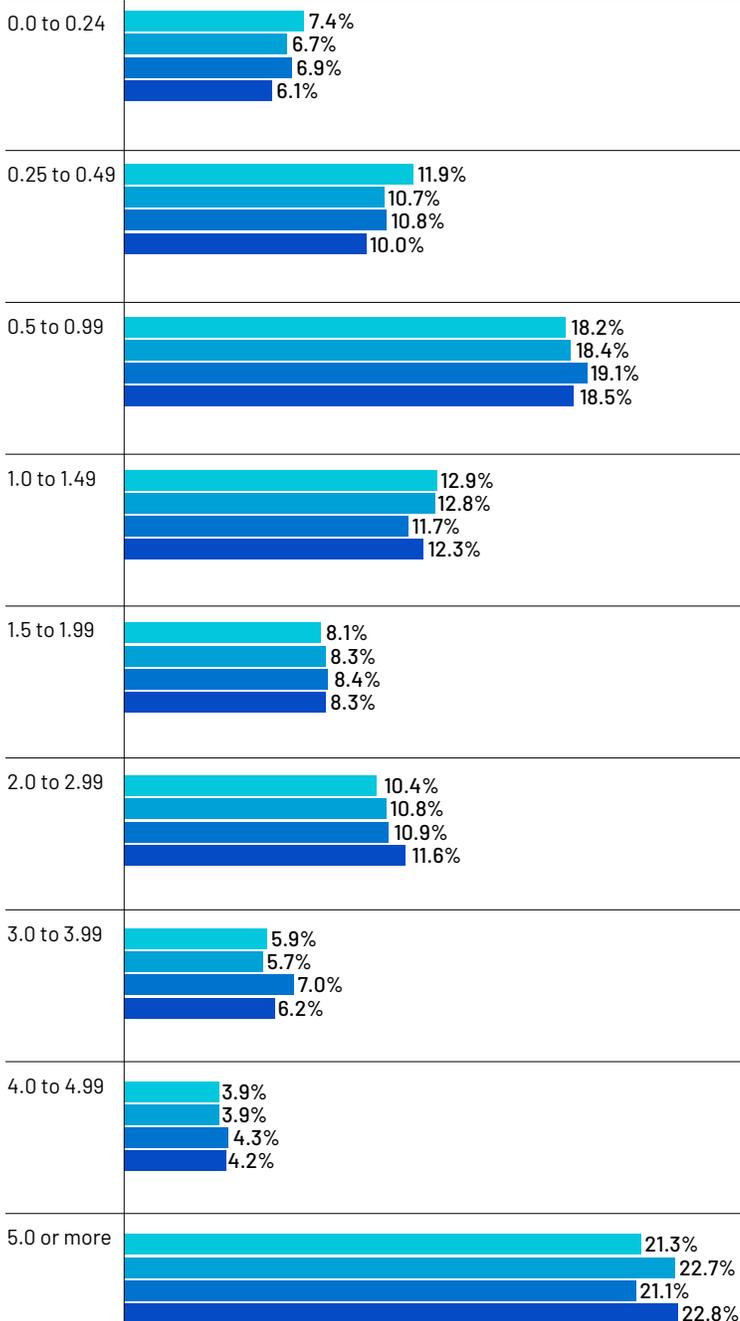


Reports per 100 Employees – Frequency Distribution

REPORTS PER 100 EMPLOYEES Frequency distribution

■ 2022 ■ 2023 ■ 2024 ■ 2025

Report Volume Group



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

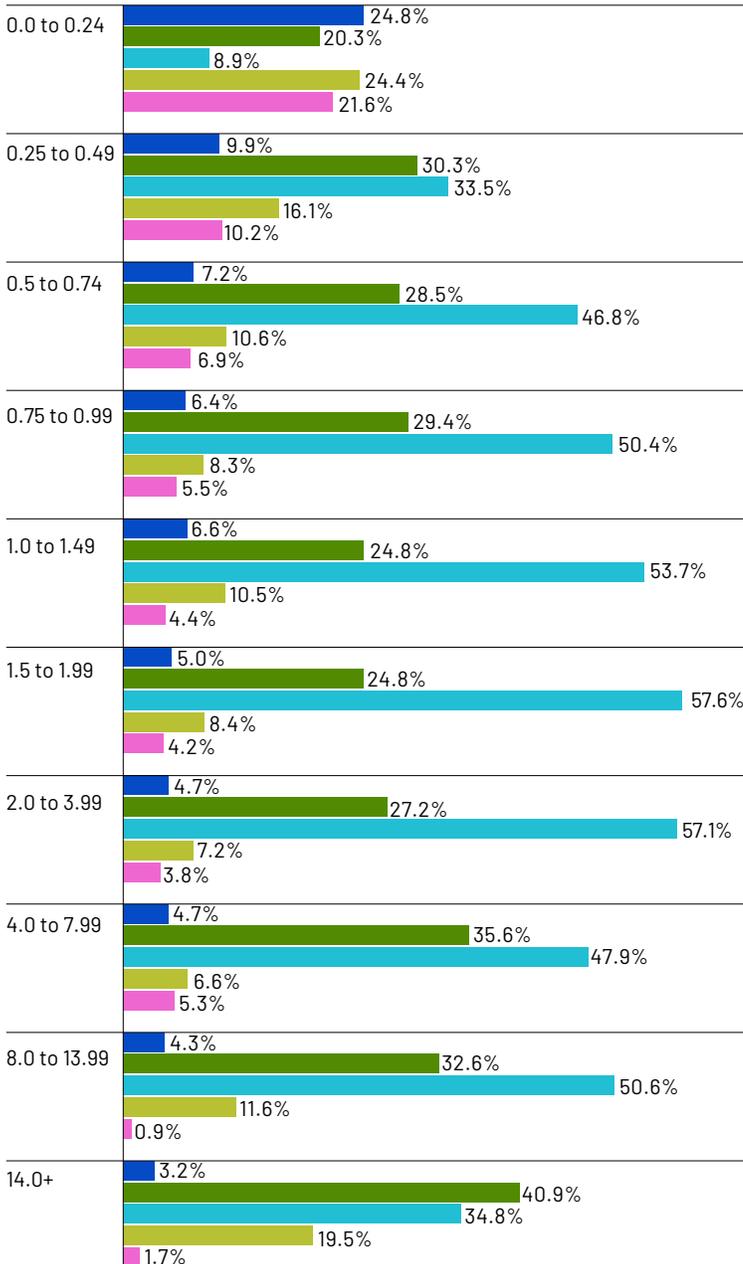
Notable in 2025: Organizations receiving under 0.49 *Reports per 100 Employees* have been declining over the last five years, which is a positive finding. Also notable, the frequency of organizations with five or more *Reports per 100 Employees* is at its highest level in the last five years.

Reports per 100 Employees – Frequency Distribution by Risk Category

RISK CATEGORY BY REPORT VOLUME GROUP Frequency distribution

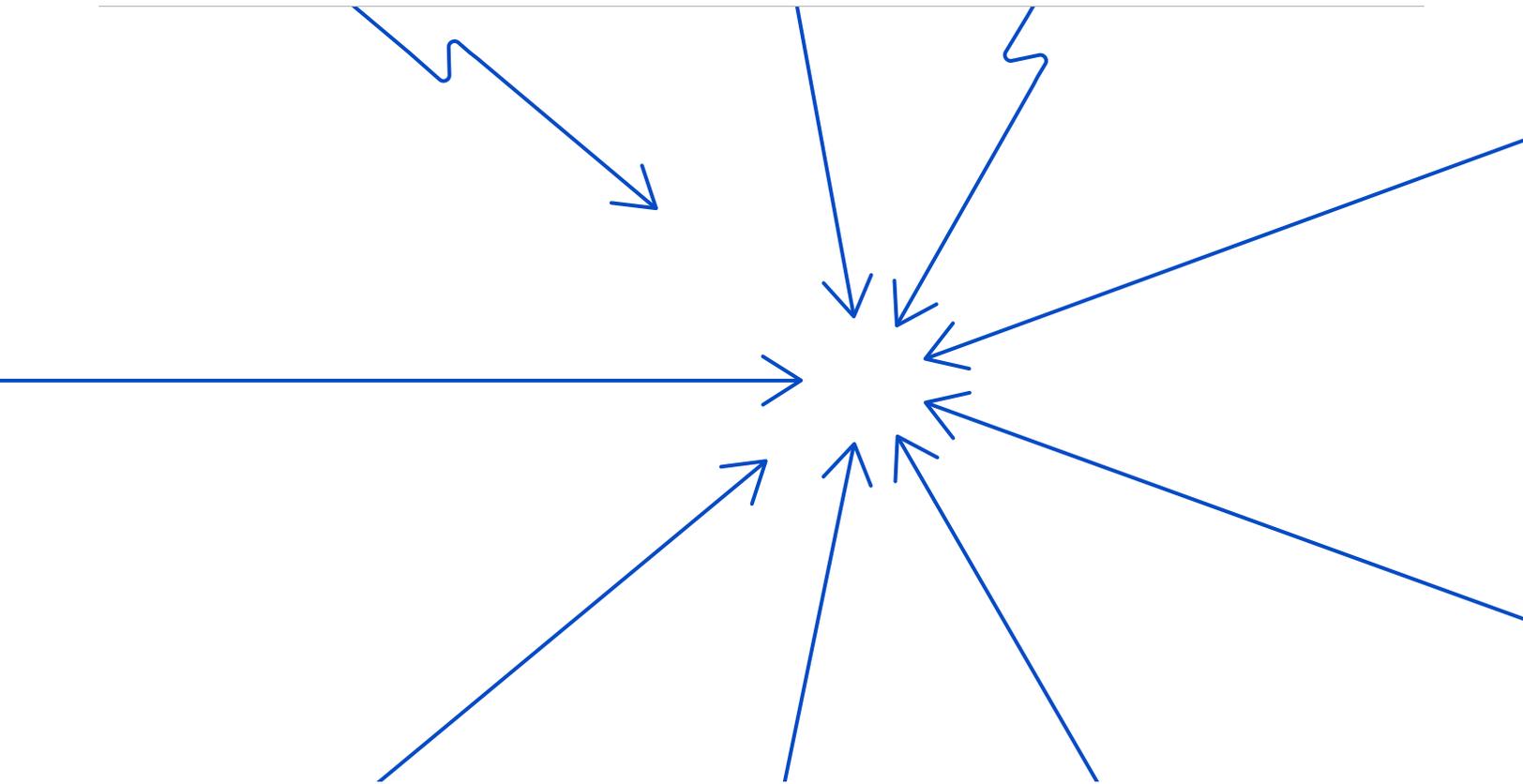
- Accounting, Auditing and Financial Reporting
- Business Integrity
- Workplace Conduct
- Environment, Health and Safety
- Misuse or Misappropriation of Assets

Report Volume Group



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

Notable in 2025: Consistent with the last few years, at the lowest end of the spectrum, organizations show a significantly greater frequency of *Accounting, Auditing and Financial Reporting* reports than any other cohort. All groups receive this kind of report, but the concentration, which appears to be a hallmark for this group, is notable. Organizations in this smaller-reporting-volume cohort also receive a much smaller share of *Workplace Conduct* report, giving rise to questions about how they communicate the purpose of their internal reporting system.



Reports per 100 Employees – Intake Method

Tracking reports from all sources depicts far greater reporting activity.

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

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

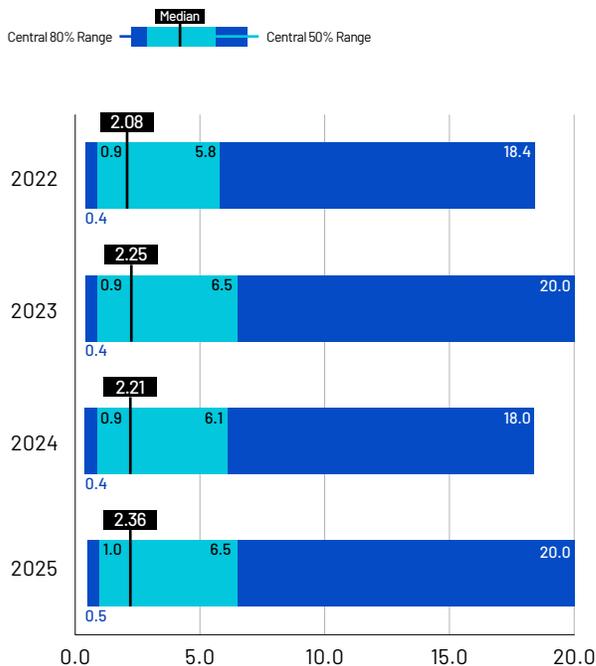
Note regarding reports received via mobile intake

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

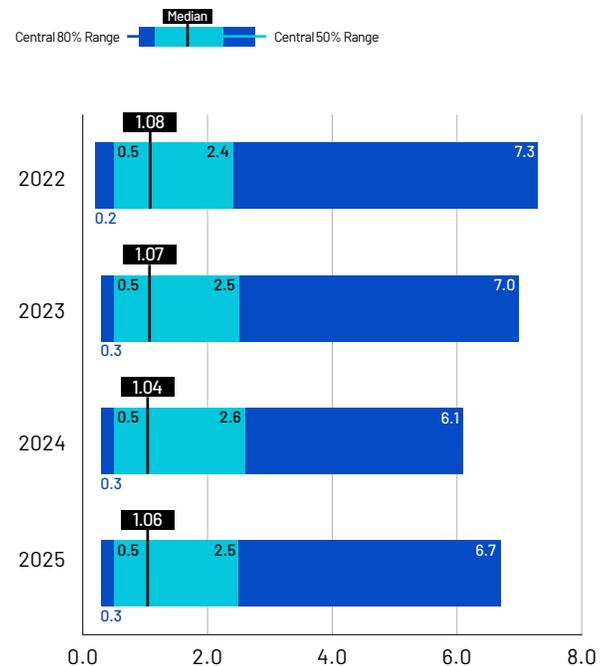
Notable in 2025: Organizations that track report intake from all sources continue to show a substantially greater median *Reports per 100 Employees* than those tracking only web and hotline intake. The median *Reports per 100 Employees* was 2.36 in 2025 for organizations tracking all sources – more than twice the 1.06 median for organizations tracking only web and hotline.

For both groups of organizations, the median *Reports per 100 Employees* increased from 2024. However, those tracking from all sources achieved the highest median in the last five years. Though organizations that track reports from all sources reached an all-time high, those that only track web and hotline reports did not reach a record high.

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



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



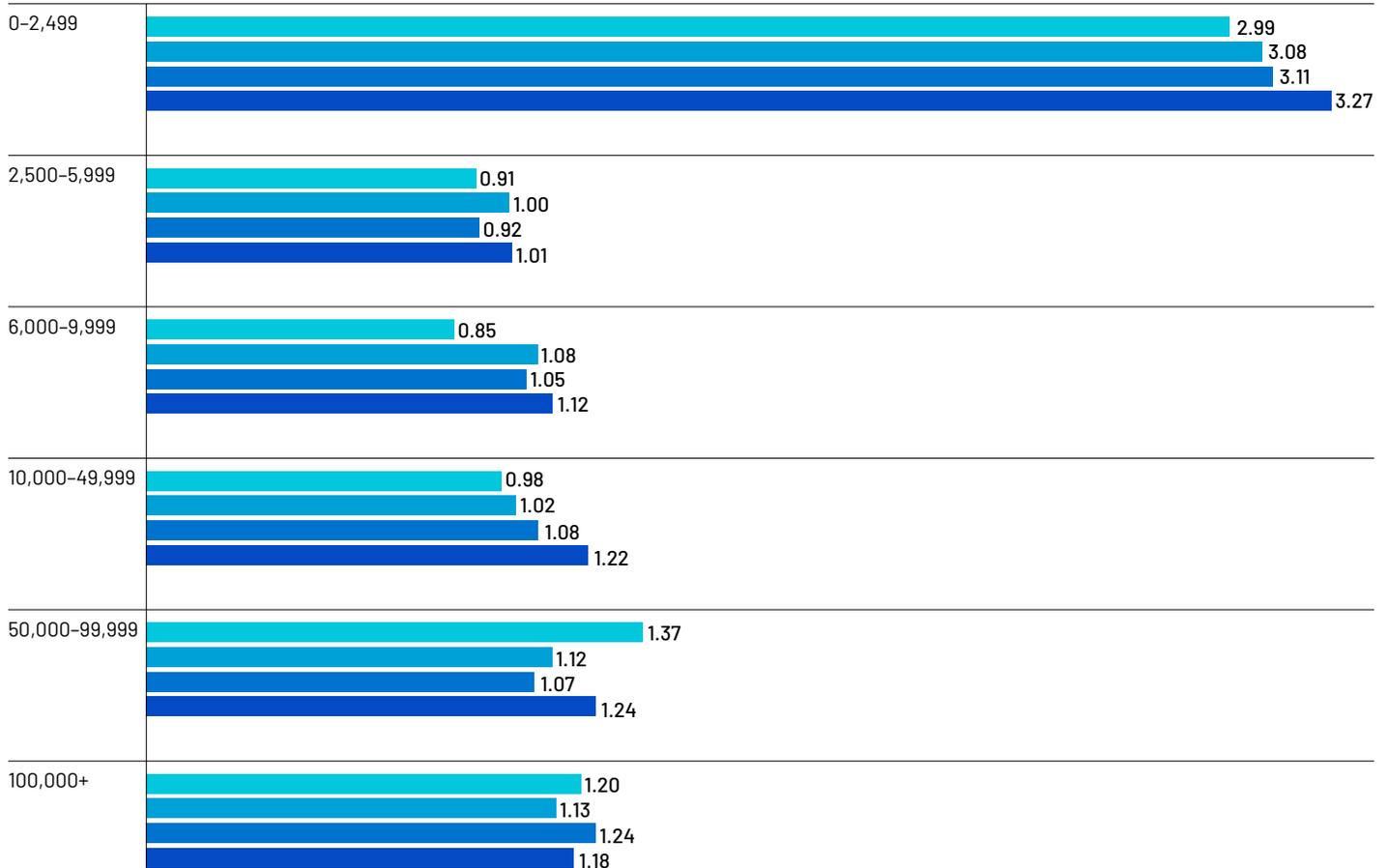
Reports per 100 Employees by Employee Count

Notable in 2025: *Reports per 100 Employees* by Employee count increased across all organization sizes, except for those with over 100,000 employees, which remain at their second-highest level in five years.

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

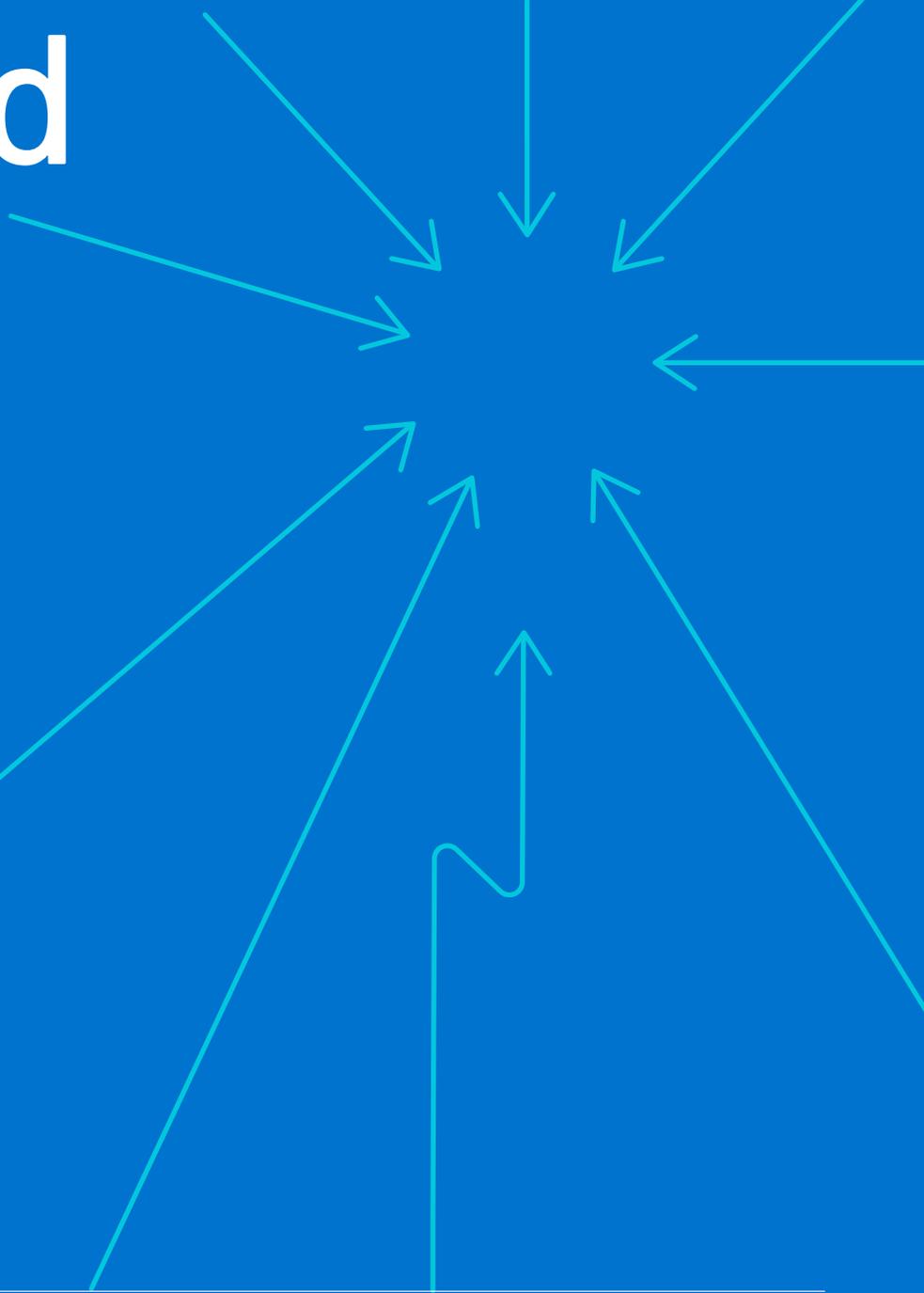
■ 2022 ■ 2023 ■ 2024 ■ 2025

Employee count



02

Report Intake Method



02 Report Intake Method

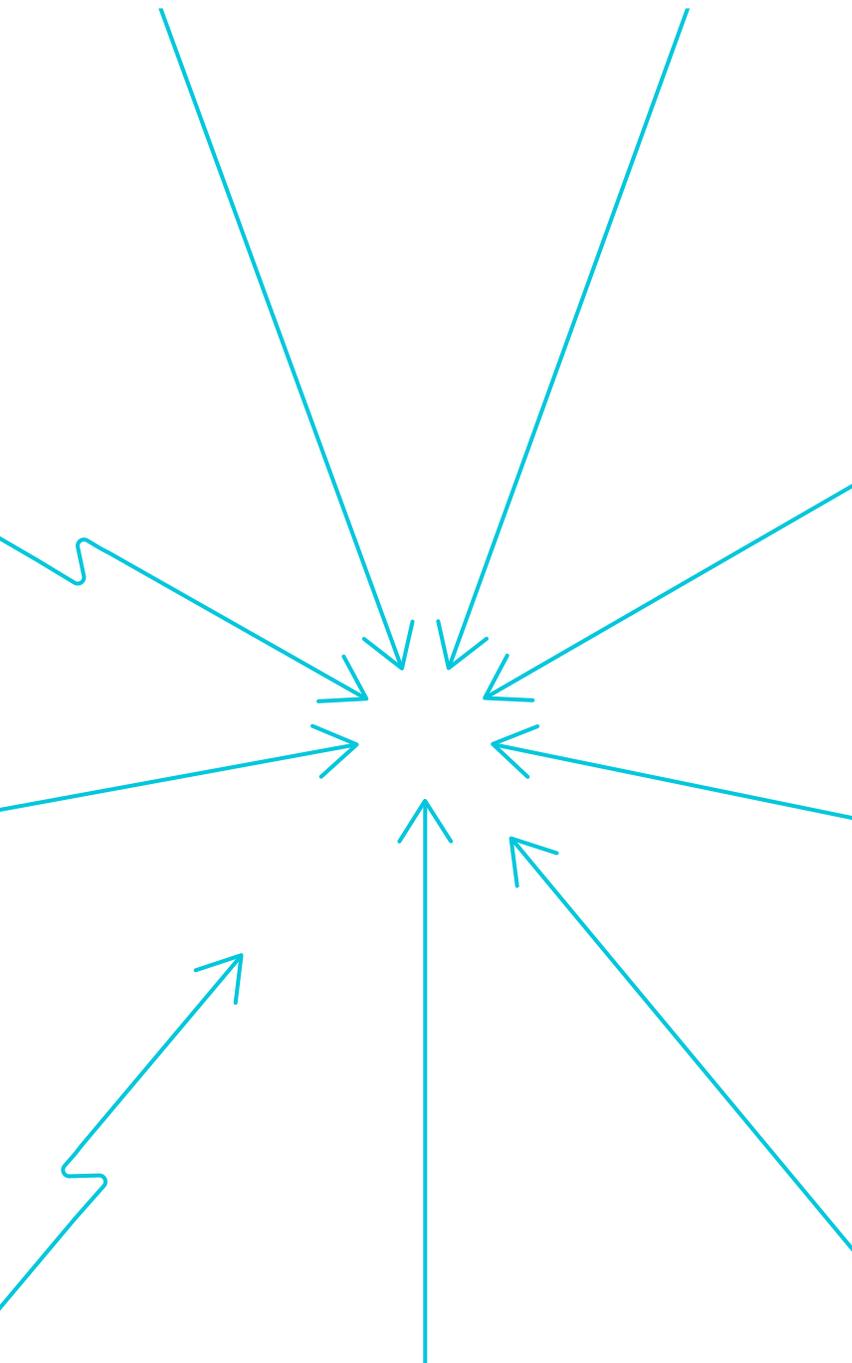
Report Intake Method – Frequency and Median Comparisons

It is important to offer a variety of intake channels to employees – and to track all reports received in a single, centralized database. This includes hotline, web intake and all other intake sources such as open-door conversations, letters to leadership, emails and walk-ins to the compliance office or Human Resources. Monitoring the methods individuals choose for reporting can help determine which are preferred or easy to access, and which methods reporters may not know are available to them. Individual choice will vary depending on the makeup of the workforce and reporter access to phones, computers or onsite resources.

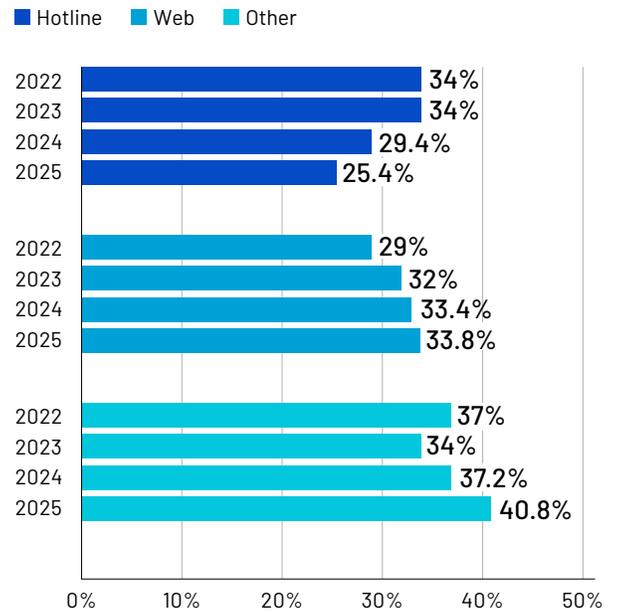
How to calculate: When calculating your report frequency by intake method, group all non-Hotline and non-Web intake reports, such as open-door, email, postal mail, fax and manager submissions together as Other intake. Then total up the number of reports received by each channel – Hotline, Web and Other methods, and divide each by the total number of reports.



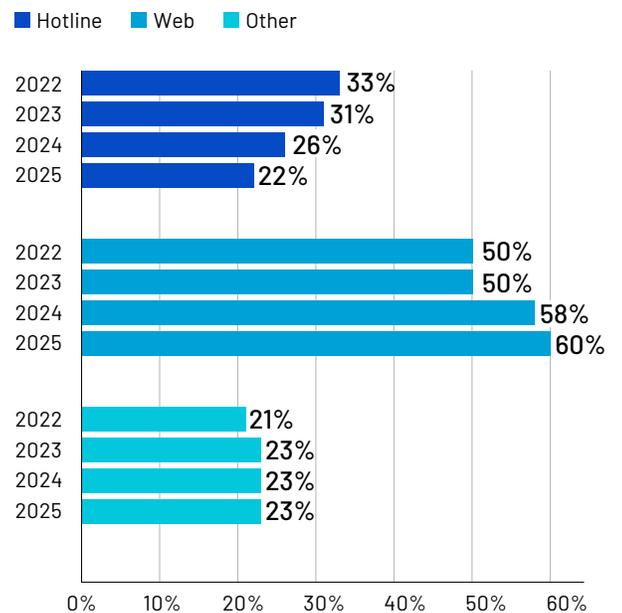
Notable in 2025: For the second year in a row, the frequency of Web intake - the total share of all reports globally - is greater than Hotline reporting volume. In 2025, we saw a notable decrease in Hotline and an increase in Other report intake methods - this could be impacted by return-to-office initiatives, making this an important intake method to support.



DISTRIBUTION OF REPORT INTAKE METHOD - FREQUENCY COMPARISON
Frequency distribution



DISTRIBUTION OF REPORT INTAKE METHOD - MEDIAN COMPARISON
Median reporting value (MRV)





03

Report Risk Categories and Risk Types

03 Report Risk Categories and Risk Types

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

The Risk 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, audit).
- Business Integrity** are reports address how an organization interacts with third parties, data, legislation, regulations, patients or customers. *Risk Types* include *Bribery and Corruption, Conflicts of Interest, Vendor/Customer Issues, Fraud/Waste/Abuse, HIPAA, Data Protection, Global Trade, Human Rights, Free and Fair Competition, Product Quality/Safety, and Insider Trading.*
- Workplace Conduct** are reports that often relate to employee relations or misconduct. *Risk Types* include *Discrimination, Harassment, Workplace Civility, Retaliation, Compensation and Benefits, Substance Abuse, and general or Other HR.*
- Environment, Health and Safety** are reports that involve an element of safety typically pertaining to employees, environmental regulations, workplace health, or an *Imminent Threat to Persons, Animals or Property* (e.g., EPA compliance, assault or threat of an assault, workplace safety, OSHA).
- Misuse or Misappropriation of Assets** are reports that specify company assets or time is being wasted or used in a manner other than what is expected (e.g., employee theft, inaccurate expense reporting, time clock abuse).
- Other** is a category for hard-to-classify reports that might range from complaints about too few snacks in the breakroom to feral cats prowling the corporate parking lot (those are actual reports organizations have received over the years). Historically these Other reports were included with *Workplace Conduct* issues, as these issues were typically addressed by Human Resources. Starting in 2021, we report these separately to be more precise in our analysis and keep the Human Resources category as truly HR-related issues.

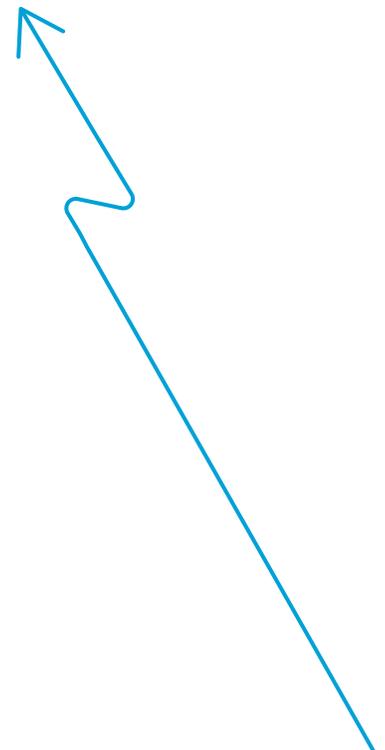
Report Risk Categories and Risk Types – Risk Categories, Frequency and Median Comparisons

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. Then, divide the number of reports in each of the six categories by the total number of reports.

Please note that when we use the median for each category, the totals won't necessarily add up to 100%. In calculations involving *Risk Category* or *Risk Types* frequency, we categorize the reports and count the frequency across all reports, without grouping by organization. Frequency values should total 100%, or close to it, due to rounding.

Notable in 2025: By both frequency and median, cases related to *Workplace Conduct* declined. The frequency of *Accounting, Auditing & Financial Reporting* and *Misuse, Misappropriation of Corporate Assets* also declined. Looking at median values, which helps control for outliers, we see an increase in *Environment, Health and Safety* reports, which could be related to an increase in reports of *Imminent Threats*.

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

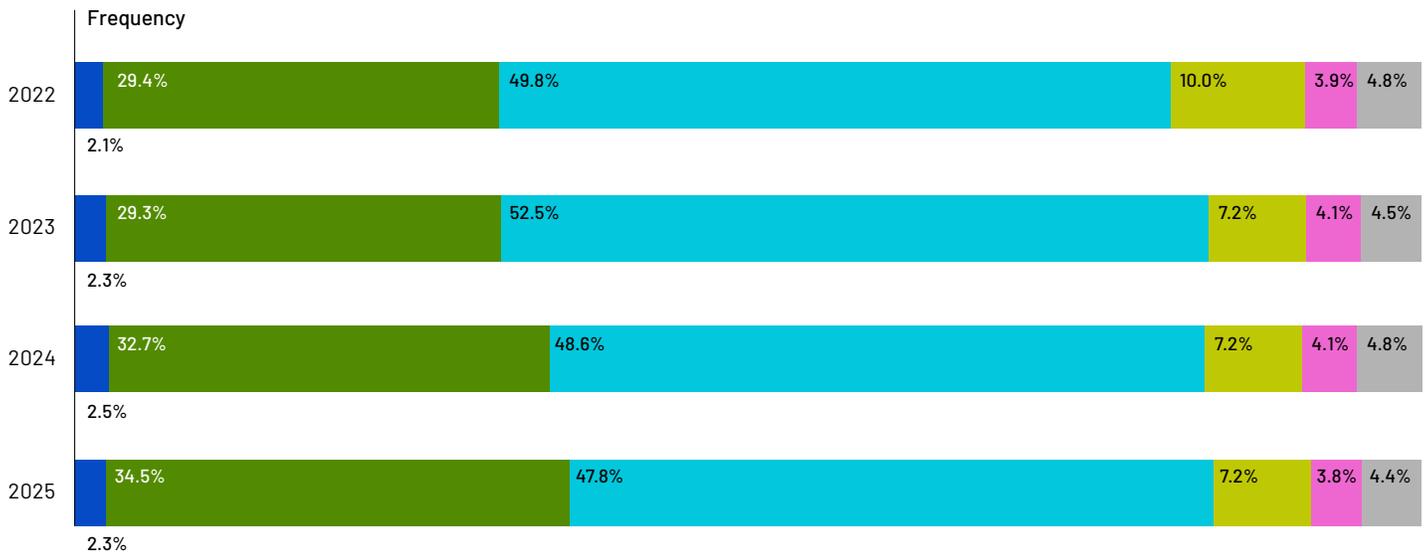


REPORT RISK CATEGORIES AND RISK TYPES – RISK CATEGORIES BY CATEGORY
Median reporting value (MRV)

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



REPORT RISK CATEGORIES AND RISK TYPES – RISK CATEGORIES BY CATEGORY
Frequency distribution



Report Risk Categories and Risk Types – Risk Types

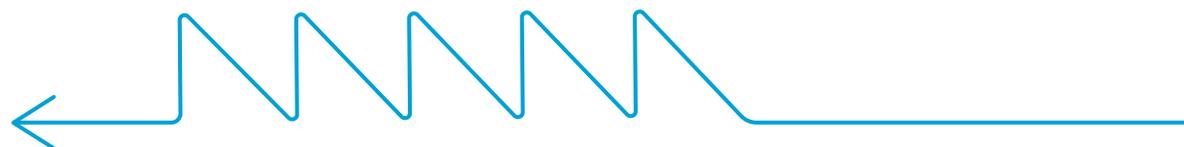
As noted earlier, a full description of all 24 Risk Types is provided in an appendix to this report. Excluding the Risk Types of *Other*, *Other Human Resources*, and *Other Business Integrity*, the five Risk Types with the greatest frequency across all reports in 2025 were:



Notable in 2025: *Workplace Civility* continues to represent the greatest share of frequency among all Risk Types (apart from “Other” types excluded for the purpose of this analysis).

Conflicts of Interest dropped out of the top five, and *Harassment* moved in. The drop in *Conflict of Interest* reporting as a top five Risk Type may be due to the service NAVEX introduced in 2023 to accommodate conflict-of-interest disclosure. *Conflict of Interest* data is covered elsewhere in this report.

We and others in the industry always pay close attention to the reporting of *Retaliation*. Both in median (MRV listed later) and frequency, reports of *Retaliation* increased in 2025. As fear of retaliation is destructive to the success of an internal reporting program, this is a metric to watch carefully.



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

Risk Category	Risk Type	2022	2023	2024	2025
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	2.12%	2.31%	2.46%	2.28%
Business Integrity	Bribery and Corruption	0.69%	0.60%	0.50%	0.45%
	Confidential and Proprietary Information	0.47%	0.48%	0.57%	0.59%
	Conflicts of Interest	7.87%	5.73%	5.21%	4.02%
	Data Privacy and Protection	4.90%	4.91%	4.95%	5.30%
	Free and Fair Competition	0.10%	0.09%	0.11%	0.07%
	Global Trade	0.13%	0.08%	0.06%	0.08%
	Human Rights	0.10%	0.14%	0.13%	0.14%
	Insider Trading	0.03%	0.03%	0.02%	0.03%
	Other Business Integrity	14.5%	16.7%	20.5%	23.1%
	Political Activity	0.02%	0.01%	0.01%	0.03%
Product Quality and Safety	0.52%	0.59%	0.64%	0.69%	
Workplace Conduct	Compensation and Benefits	2.23%	2.28%	2.08%	1.69%
	Discrimination	7.91%	7.57%	7.09%	5.59%
	Harassment	4.39%	4.65%	4.69%	4.62%
	Other Human Resources	26.7%	28.0%	25.3%	26.2%
	Retaliation	0.96%	1.12%	1.13%	1.20%
	Substance Abuse	0.71%	0.68%	0.62%	0.64%
	Workplace Civility	6.88%	8.19%	7.71%	7.90%
Environment, Health and Safety	Environment	0.12%	0.13%	0.14%	0.16%
	Health and Safety	9.53%	6.86%	6.75%	6.60%
	Imminent Threat to a Person, Animals or Property	0.37%	0.24%	0.36%	0.43%
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	3.94%	4.10%	4.11%	3.78%
Other	Other	4.80%	4.49%	4.83%	4.43%
	Total	100%	100%	100%	100%

Risk Categories and Risk Types – Reports by Risk Type (Excluding Patient Quality of Care and Fraud, Waste, Abuse)

Impact of healthcare-related issues on Risk Type frequency

Note that our dataset includes a significant number of healthcare organizations. Our healthcare customers have a number of report types related to *Patient Quality of Care* and to the reporting of *Fraud, Waste and Abuse* under the U.S. government's Medicare programs.

We also include a table for how much *Patient Quality of Care* and *Fraud, Waste, Abuse* Risk Types constitute *Other Business Integrity*.

We map these report types to the *Other Business Integrity Risk Type* during our analysis. In the interest of mitigating their influence when interpreting reports by *Risk Type*, we have included an additional table of report frequency by *Risk Type*, excluding *Patient Quality of Care* and *Fraud, Waste, Abuse*.

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

Patient Quality of Care



Fraud, Waste, Abuse



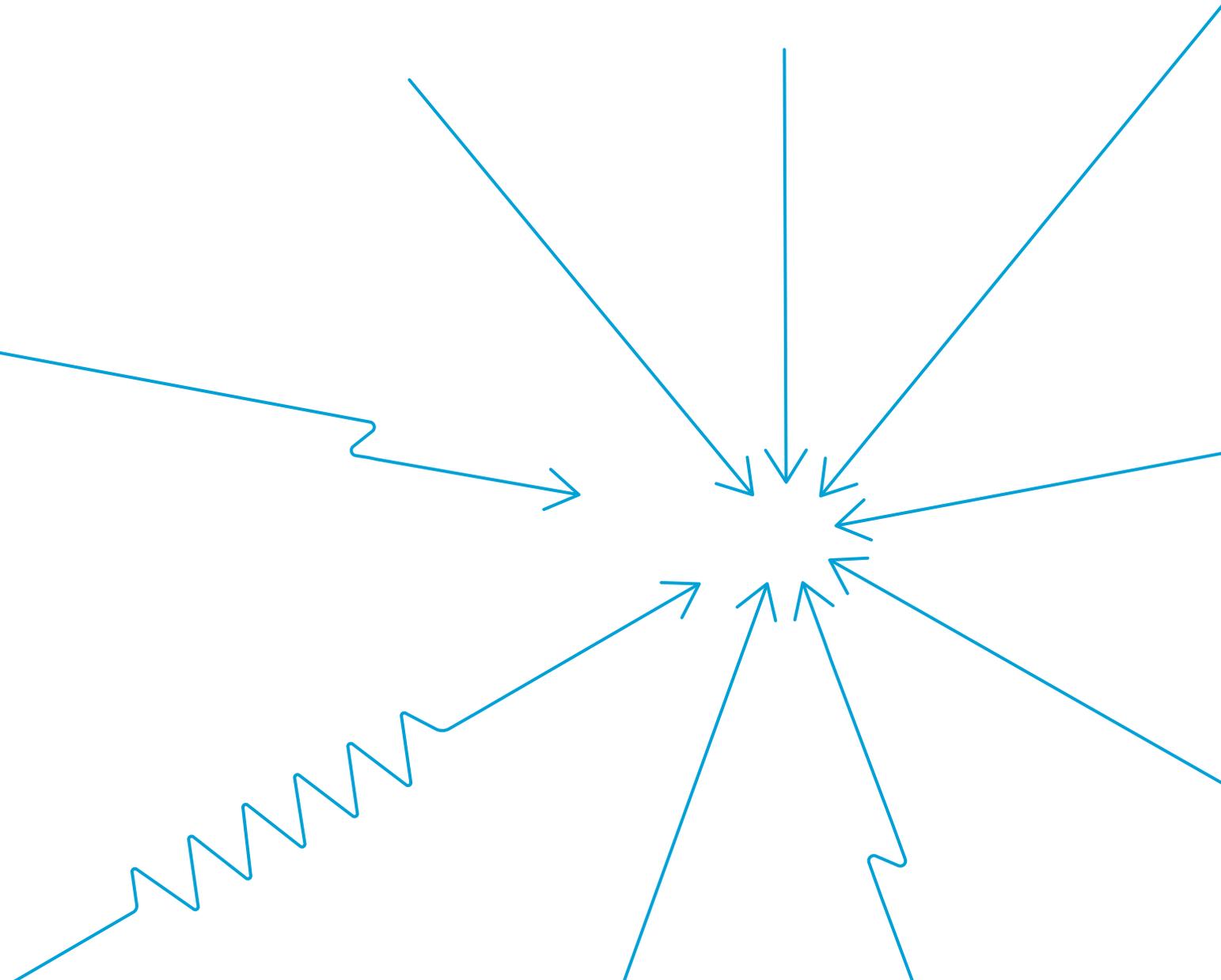
**REPORT RISK CATEGORIES AND RISK TYPES –
REPORTS BY RISK TYPE EXCLUDING PATIENT QUALITY OF CARE AND FRAUD, WASTE, ABUSE**
Frequency distribution

Risk Category	Risk Type	2022	2023	2024	2025
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	2.18%	2.37%	2.48%	2.34%
Business Integrity	Bribery and Corruption	0.71%	0.62%	0.50%	0.46%
	Confidential and Proprietary Information	0.48%	0.50%	0.57%	0.61%
	Conflicts of Interest	8.06%	5.89%	5.26%	4.12%
	Data Privacy and Protection	5.02%	5.05%	4.99%	5.45%
	Free and Fair Competition	0.10%	0.09%	0.11%	0.07%
	Global Trade	0.13%	0.08%	0.06%	0.08%
	Human Rights	0.11%	0.14%	0.14%	0.15%
	Insider Trading	0.03%	0.03%	0.02%	0.03%
	Other Business Integrity	12.5%	14.4%	19.8%	21.0%
	Political Activity	0.02%	0.01%	0.01%	0.03%
	Product Quality and Safety	0.53%	0.61%	0.65%	0.71%
Workplace Conduct	Compensation and Benefits	2.29%	2.34%	2.10%	1.73%
	Discrimination	8.10%	7.78%	7.15%	5.75%
	Harassment	4.50%	4.78%	4.73%	4.75%
	Other Human Resources	27.3%	28.8%	25.5%	26.9%
	Retaliation	0.98%	1.15%	1.14%	1.23%
	Substance Abuse	0.72%	0.70%	0.63%	0.65%
	Workplace Civility	7.05%	8.42%	7.78%	8.11%
Environment, Health and Safety	Environment	0.13%	0.13%	0.15%	0.17%
	Health and Safety	9.77%	7.05%	6.81%	6.78%
	Imminent Threat to a Person, Animals or Property	0.38%	0.25%	0.36%	0.44%
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	4.04%	4.21%	4.15%	3.88%
Other	Other	4.92%	4.62%	4.88%	4.55%

Risk Type Medians

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

Consistent with frequency, *Retaliation*, *Environment*, *Imminent Threat*, *Workplace Civility* and *Political Activity* all showed an increase in median reporting levels. This indicates these increases are real and significant.



REPORT RISK CATEGORIES AND RISK TYPES – REPORTS BY RISK TYPE

Median reporting value (MRV)

Risk Category	Risk Type	2022	2023	2024	2025
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	4.46%	4.35%	4.26%	4.26%
Business Integrity	Bribery and Corruption	2.33%	2.20%	2.28%	2.20%
	Confidential and Proprietary Information	1.75%	1.82%	1.83%	1.76%
	Conflicts of Interest	4.76%	4.58%	4.76%	4.92%
	Data Privacy and Protection	3.72%	4.02%	3.74%	3.70%
	Free and Fair Competition	1.08%	1.33%	1.18%	0.97%
	Global Trade	0.78%	0.80%	0.77%	0.66%
	Human Rights	1.41%	1.48%	1.21%	1.41%
	Insider Trading	0.57%	0.56%	0.94%	0.61%
	Other Business Integrity	10.6%	11.1%	11.6%	11.8%
	Political Activity	0.71%	0.57%	0.75%	0.79%
Product Quality and Safety	1.69%	1.93%	1.75%	1.85%	
Workplace Conduct	Compensation and Benefits	4.96%	4.60%	4.03%	4.00%
	Discrimination	12.1%	11.7%	10.8%	10.0%
	Harassment	6.87%	7.14%	7.34%	7.53%
	Other Human Resources	22.7%	22.7%	22.1%	21.3%
	Retaliation	2.53%	2.84%	3.08%	3.23%
	Substance Abuse	1.96%	2.04%	2.08%	2.08%
	Workplace Civility	17.4%	18.2%	17.7%	17.8%
Environment, Health and Safety	Environment	0.89%	0.57%	0.93%	0.96%
	Health and Safety	6.70%	6.06%	5.95%	6.25%
	Imminent Threat to a Person, Animals or Property	1.45%	1.29%	1.53%	1.61%
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	3.70%	3.81%	4.00%	4.00%
Other	Other	14.3%	13.3%	13.3%	12.7%

04

Anonymous vs. Named Reporting



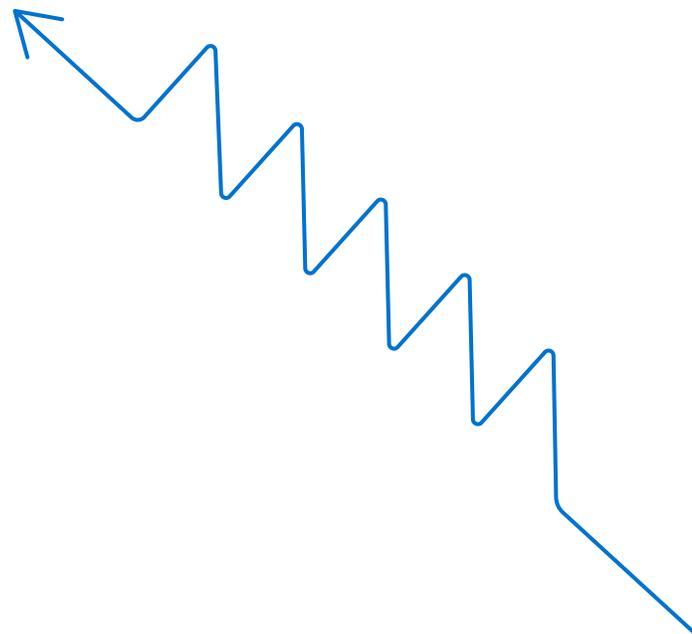
04 Anonymous vs. Named Reporting

Anonymous vs. Named Reporting – Anonymous Reporting Rate

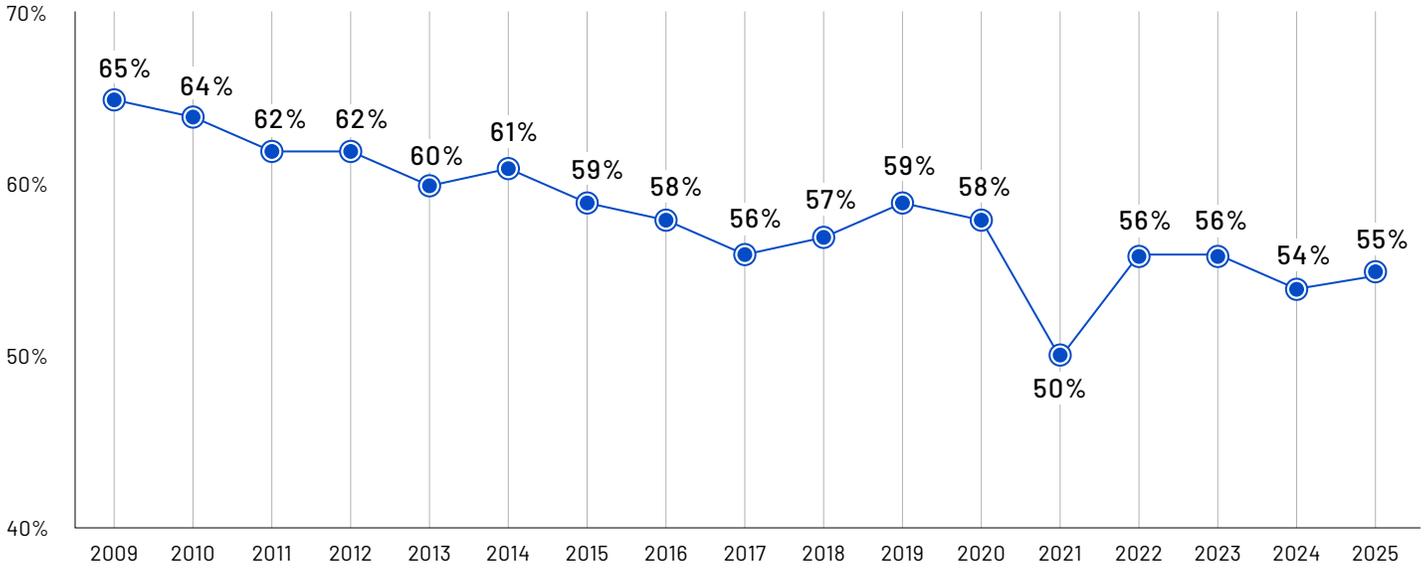
The *Anonymous Reporting Rate* benchmarking metric shows the percentage of all reports submitted by reporters who chose not to disclose their identity. The *Named Reporting Rate* benchmarking metric shows the percentage of all reports submitted by reporters who chose to provide their name.

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

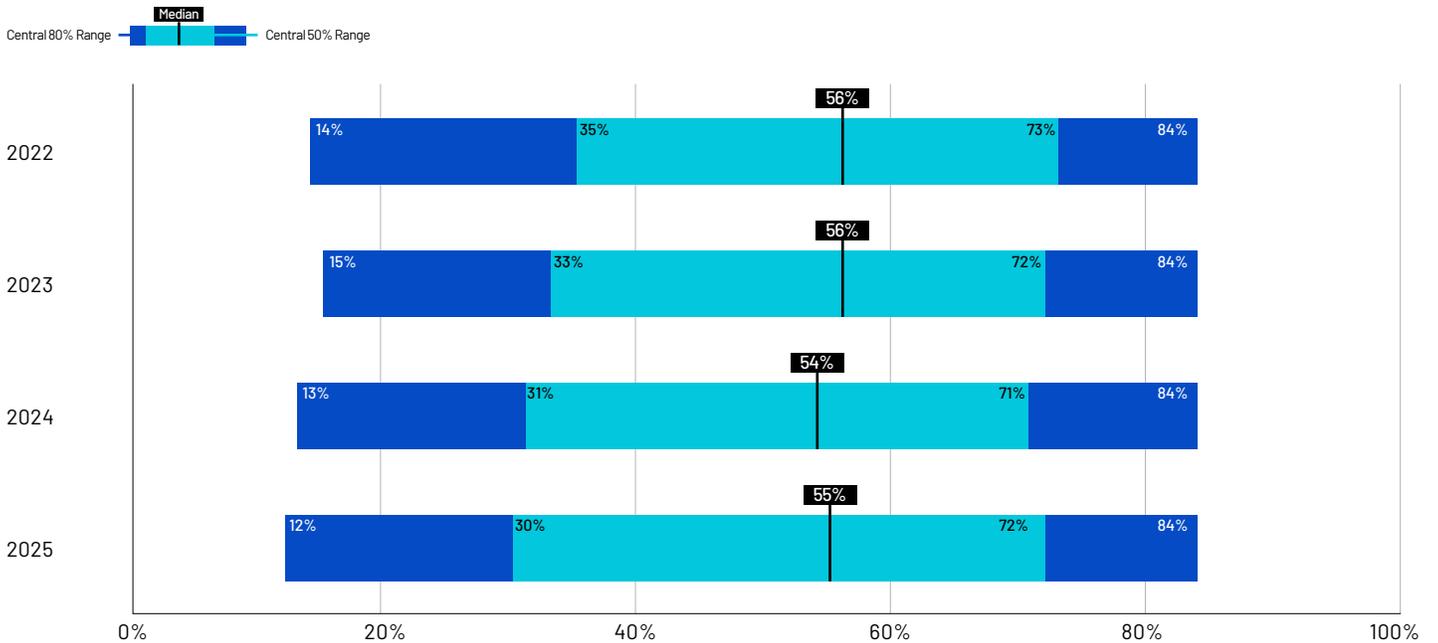
Notable in 2025: Anonymous Reporting ticked up one percentage point but remains consistent in the mid-50 percent range.



ANONYMOUS VS. NAMED REPORTING - ANONYMOUS REPORTING RATE
Median reporting value (MRV)



ANONYMOUS VS. NAMED REPORTING - ANONYMOUS REPORTING PERCENTILE COMPARISON
Median reporting value (MRV)

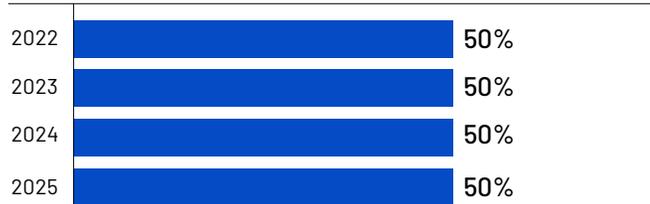


Anonymous vs. Named Reporting – Anonymous Reporting Rate by Risk Category

Notable in 2025: There is very little change in the Median Reporting Value between 2024 and 2025, but the percentage by frequency of *Business Integrity* reports is at the lowest level in five years.

ANONYMOUS VS. NAMED REPORTING – ANONYMOUS REPORTING BY RISK CATEGORY Median reporting value (MRV)

Accounting, Auditing and Financial Reporting



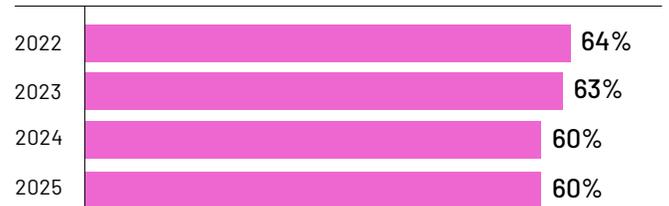
Environment, Health and Safety



Business Integrity



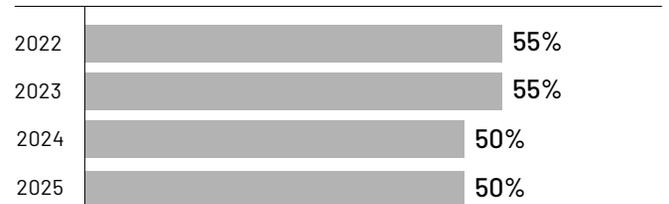
Misuse or Misappropriation of Assets

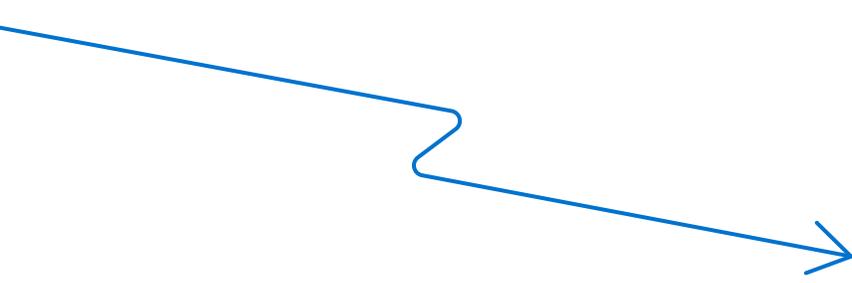


Workplace Conduct



Other





ANONYMOUS VS. NAMED REPORTING – ANONYMOUS REPORTING BY RISK CATEGORY
Frequency

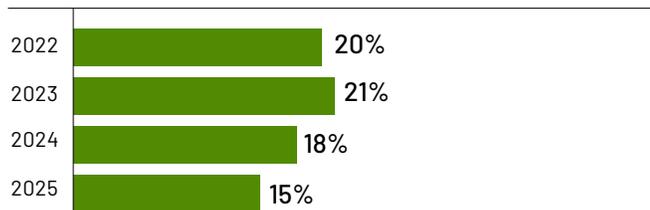
Accounting, Auditing and Financial Reporting



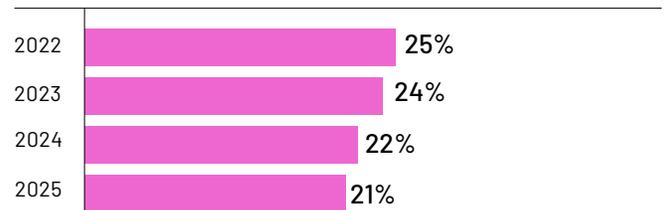
Environment, Health and Safety



Business Integrity



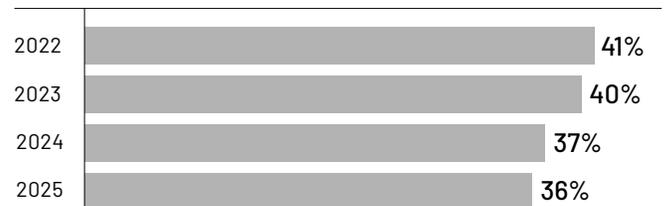
Misuse or Misappropriation of Assets



Workplace Conduct



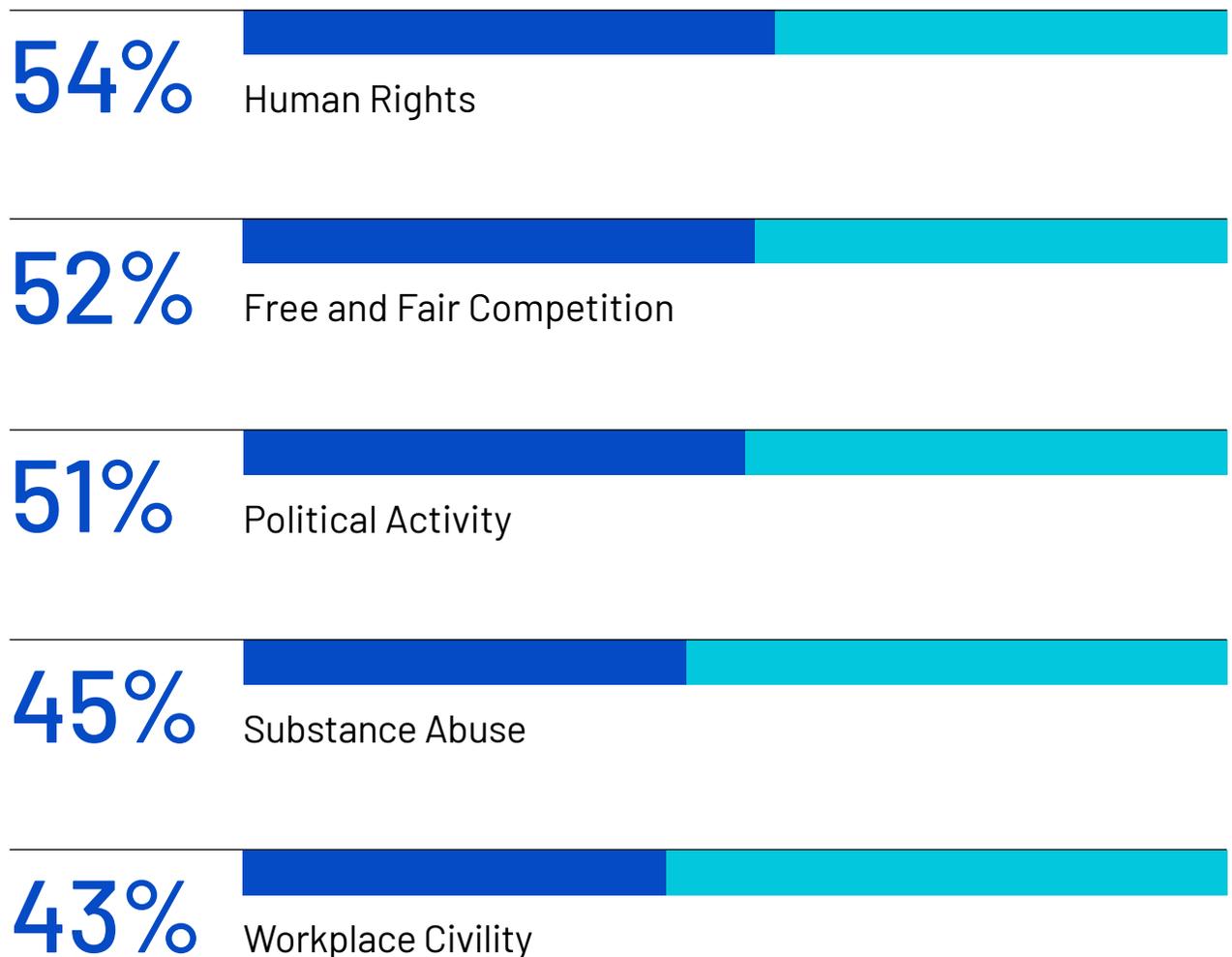
Other



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

As noted above, the following table shows the frequency of anonymity rates across the 24 Risk Types. Due to smaller report volumes for some Risk Types, NAVEX calculates frequency for these metrics rather than using median values. Excluding the Risk Types of Other, Other Human Resources, and Other Business Integrity, the five Risk Types with the greatest frequency of anonymous reporting across all reports in 2025 were:

Notable in 2025: Anonymous reporting in the Harassment category dropped off the top five Risk Types by frequency. Political Activity moved into the top five by frequency, with a staggering move from 32% anonymous reporting in 2024 to 51% in 2025.



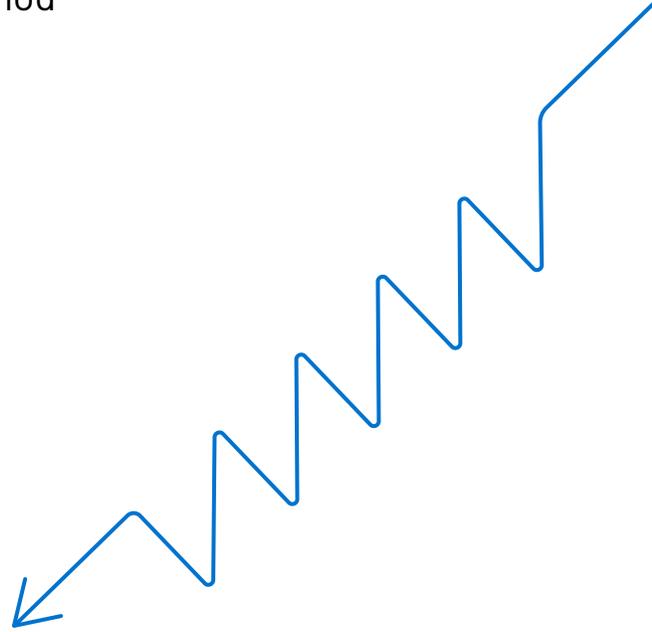
ANONYMOUS VS. NAMED REPORTING - ANONYMOUS REPORTING BY RISK TYPE

Frequency distribution

Risk Category	Risk Type	2022	2023	2024	2025
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	35%	32%	30%	29%
Business Integrity	Bribery and Corruption	24%	30%	38%	41%
	Confidential and Proprietary Information	24%	25%	21%	21%
	Conflicts of Interest	17%	22%	28%	29%
	Data Privacy and Protection	11%	10%	9%	8%
	Free and Fair Competition	41%	40%	40%	52%
	Global Trade	12%	17%	20%	15%
	Human Rights	42%	41%	53%	54%
	Insider Trading	31%	31%	35%	30%
	Other Business Integrity	25%	23%	16%	14%
	Political Activity	21%	22%	32%	51%
Product Quality and Safety	22%	21%	22%	18%	
Workplace Conduct	Compensation and Benefits	34%	32%	36%	32%
	Discrimination	40%	39%	38%	40%
	Harassment	41%	41%	41%	41%
	Other Human Resources	35%	34%	34%	33%
	Retaliation	34%	34%	34%	31%
	Substance Abuse	42%	48%	48%	45%
	Workplace Civility	44%	45%	46%	43%
Environment, Health and Safety	Environment	23%	24%	27%	26%
	Health and Safety	34%	33%	30%	30%
	Imminent Threat to a Person, Animals or Property	4%	6%	6%	7%
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	25%	24%	22%	21%
Other	Other	41%	40%	37%	36%

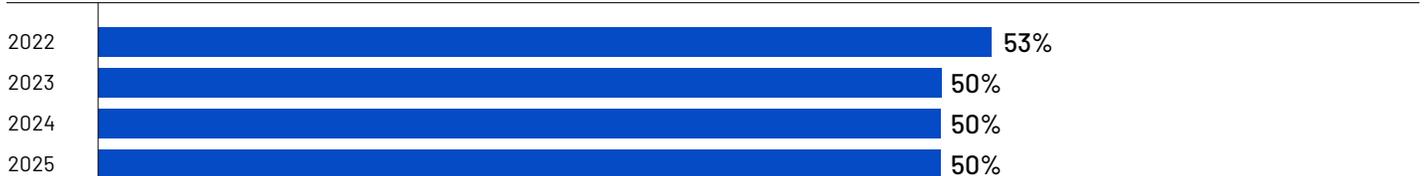
Anonymous vs. Named Reporting – Anonymous Reporting Rate by Intake Method

Notable in 2025: Median anonymous Web reporting remains high at 71%. This follows a consistent pattern, as does the anonymity rate across various reporting channels over several years. As covered elsewhere in this report, while Web submissions are more likely to be anonymous, this is not a concern, as these reports are substantiated at an even higher rate than Hotline submissions.



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

Hotline



Web

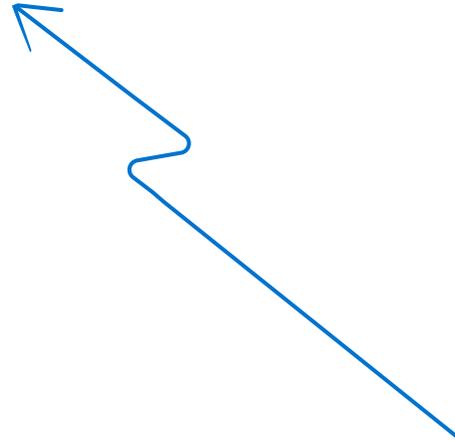


Other

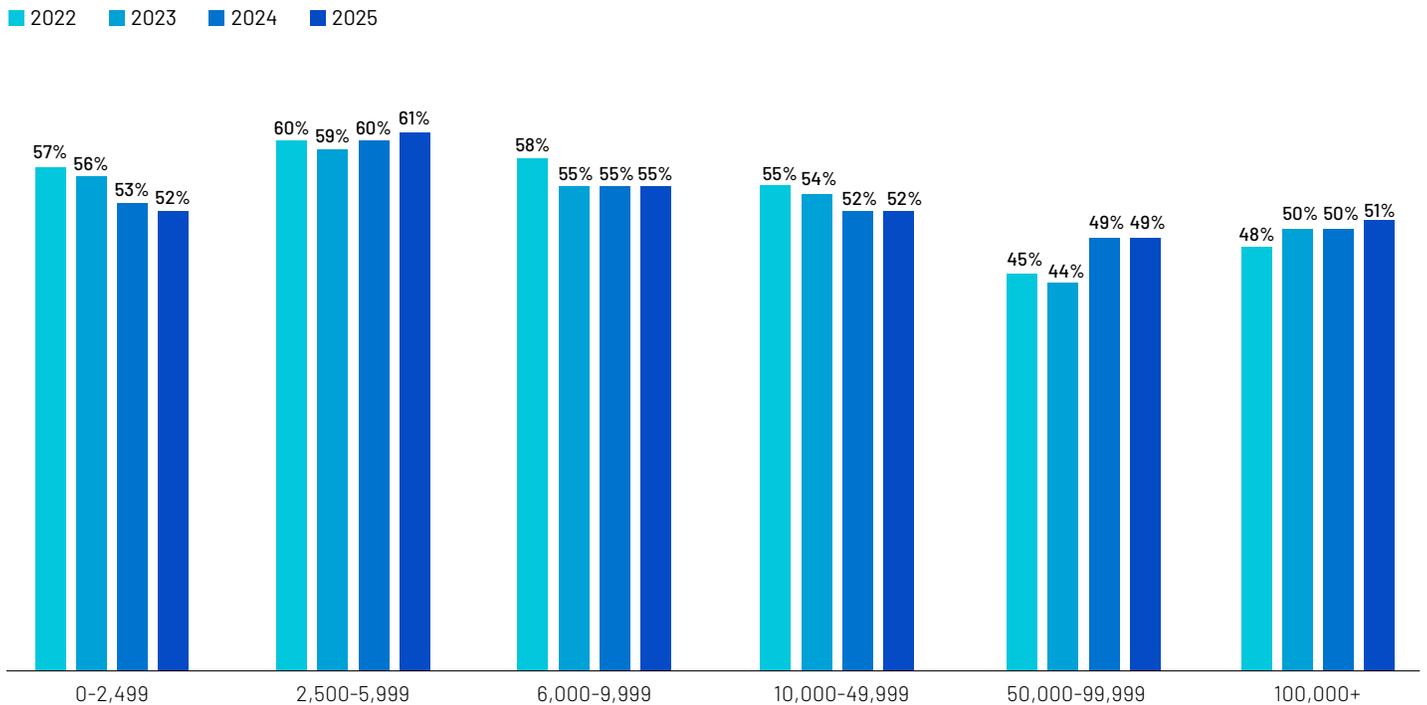


Anonymous vs. Named Reporting – Anonymous Reporting Rate by Organization Employee Count

Notable in 2025: Anonymous Reporting by Employee Count remains consistent with 2024 findings, including that the larger organizations generally have a lower anonymity rate. It's notable that the highest anonymity rate remains in organizations with 2,500-5,999 employees.



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





05

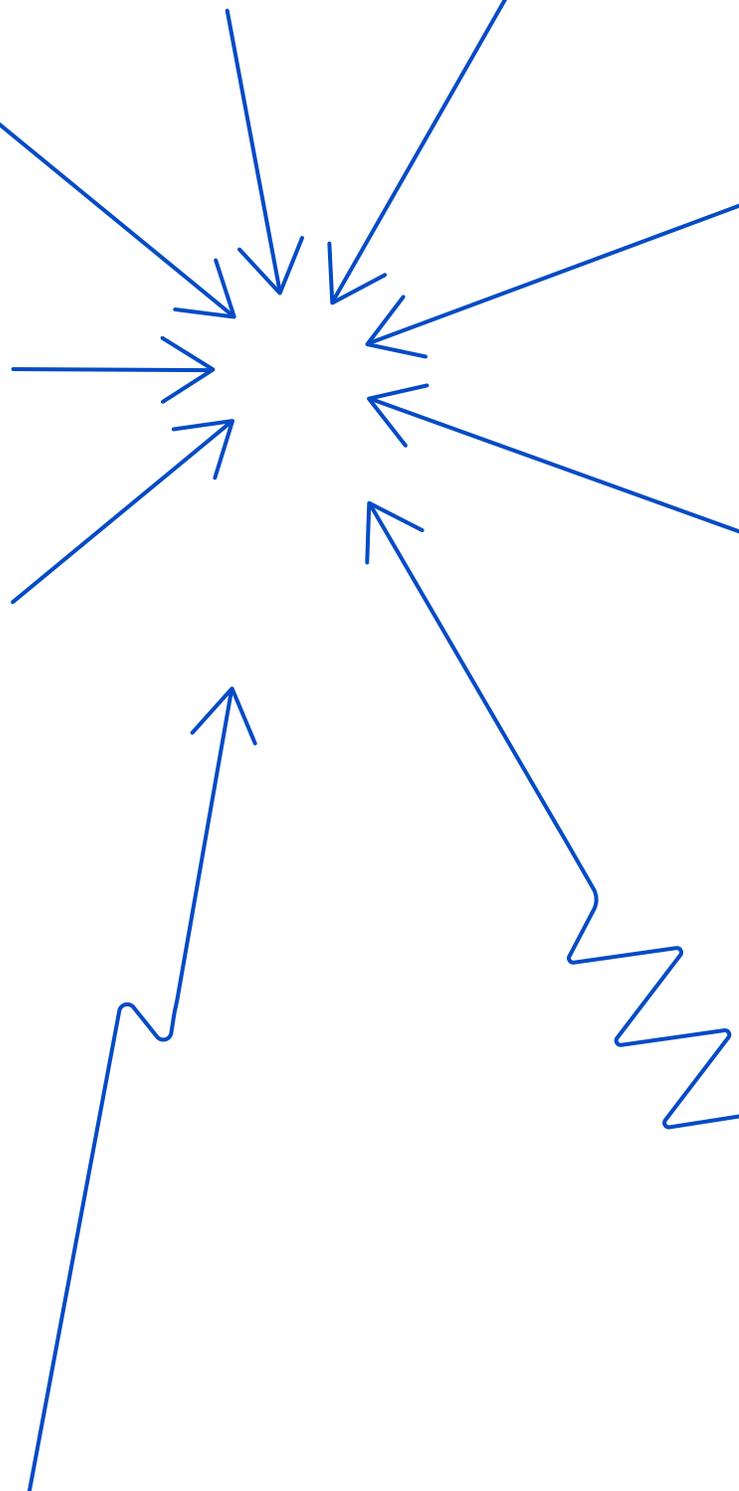
Follow-Up Rate to Anonymous Reports

05 Follow-Up Rate to Anonymous Reports

Follow-Up Rate to Anonymous Reports - Median Reporting Value

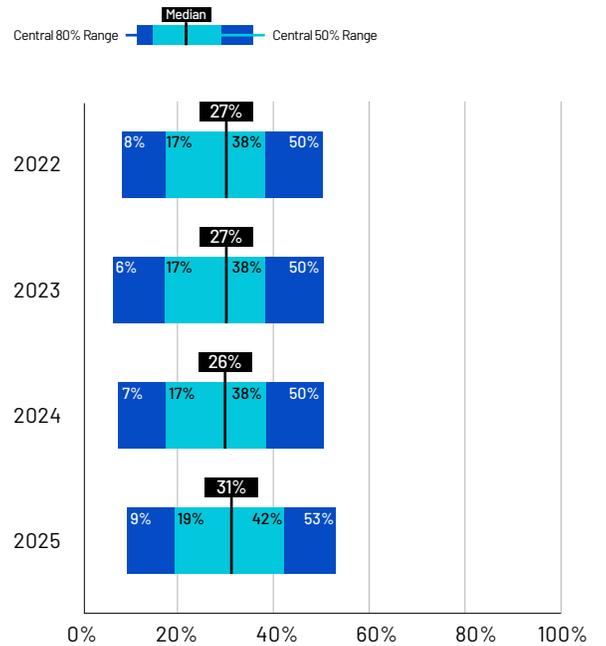
The ability for individuals to use an internal reporting system anonymously and still follow up on their report is a powerful tool for encouraging engagement in the process and supporting better program outcomes. The *Follow-Up Rate to Anonymous Reports* metric indicates the percentage of reports that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

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

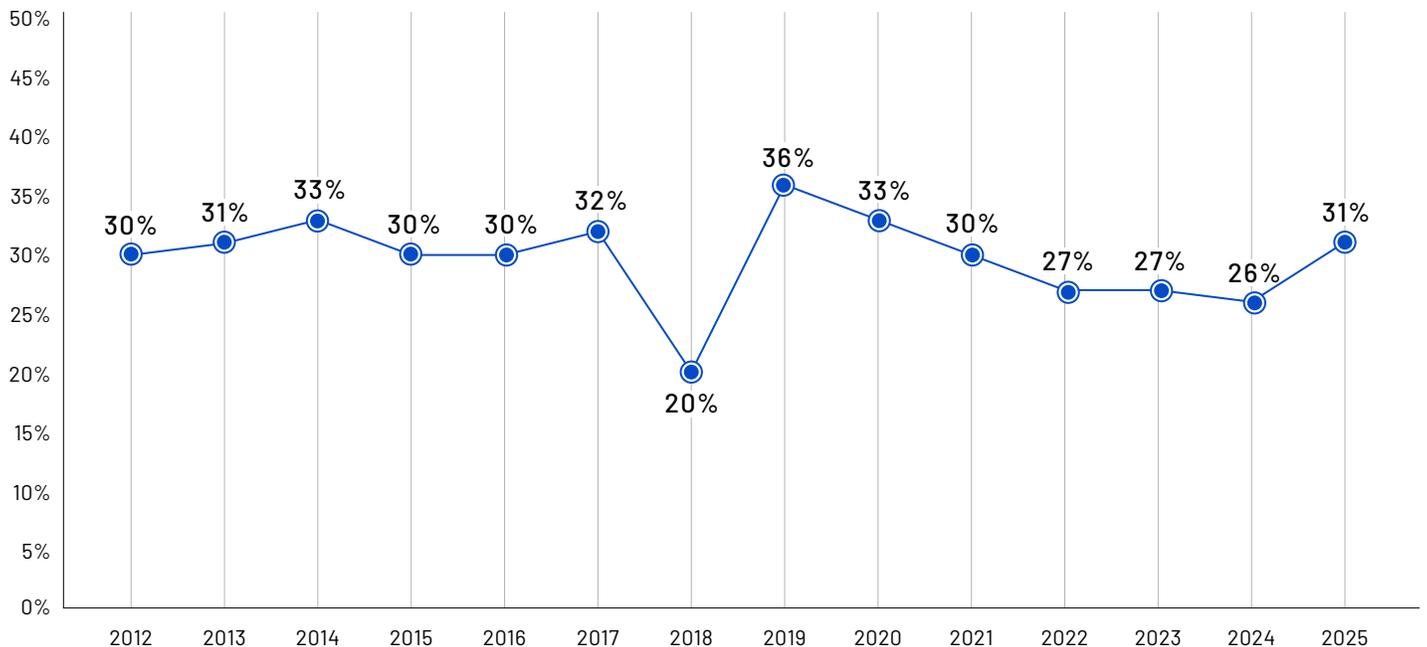


Notable in 2025: This year, we saw a five-year high in the *Follow-Up Rate to Anonymous Reports*, moving from 26% in 2024 to 31% in 2025. While this is up significantly year-over-year, this metric has yet to exceed our highest follow-up rate, which peaked in 2019 at 36%. This indicates that organizations should continue to focus on this metric. With this increase in follow-ups, we noted a slight uptick in the *Substantiation Rate of Anonymous Reports*; a trend we would hope to see when more reporters follow up.

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



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



06

Substantiation Rate

06 Substantiation Rate

Substantiation Rate – Median and Frequency Benchmarks

The overall *Substantiation Rate* reflects the median rate of allegations from both named and anonymous reporters that were closed as substantiated or partially substantiated. A high *Substantiation Rate* reflects a well-informed employee base making high-quality reports, coupled with effective investigation processes. Generally, a higher *Substantiation Rate* is a positive indicator of reporters' ability to access compliance information and a program's investigative efficacy.

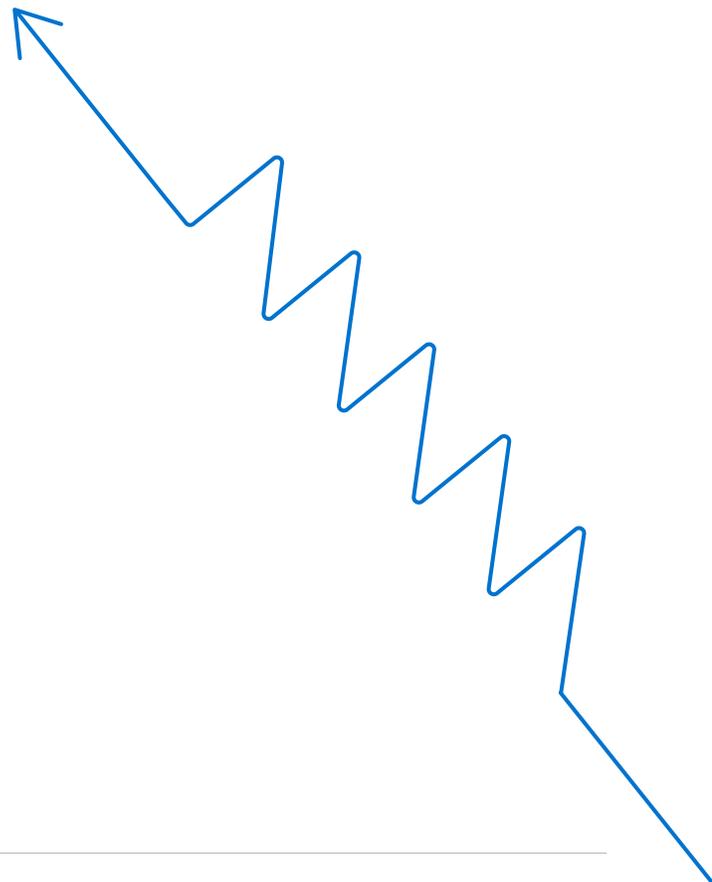
How to calculate: For overall *Substantiation Rate*: divide the number of allegation reports that were closed as substantiated or partially substantiated by the total number of allegation reports that were closed as substantiated/ partially substantiated or unsubstantiated as defined. We also note that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

1. Substantiated:

Reports that when investigated prove to be correct or partially correct as reported

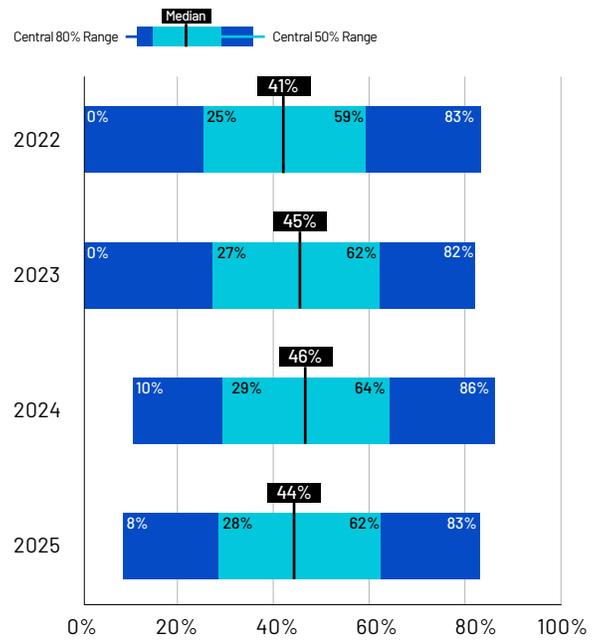
2. Unsubstantiated:

Reports that when investigated prove to be inaccurate as reported



Notable in 2025: In 2025, the *Substantiation Rate* dipped to 44%, down two percentage points from 2024. Though this decline is notable, overall *Substantiation Rates* are in line with the previous year's Substantiation in the mid-40% range.

SUBSTANTIATION RATE PERCENTILE COMPARISON
Median reporting value (MRV)



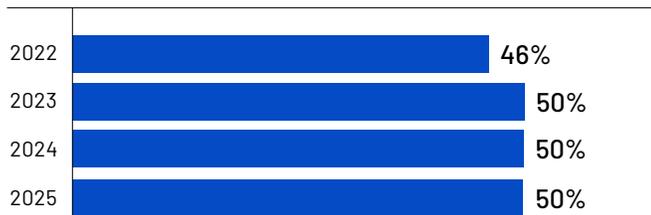
Substantiation Rate – Substantiation Rate of Allegations by Risk Category

Notable in 2025: We saw a decline in the *Substantiation Rate* for *Business Integrity*, *Workplace Conduct*, *Environment, Health and Safety*, and *Misuse or Misappropriation of Assets*. This is consistent with the drop in the overall

Substantiation Rate. It is curious to note an increase in the *Substantiation Rate* of cases classified as *Other*, given that they tend to be miscellaneous matters that don't fit into the other categories.

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

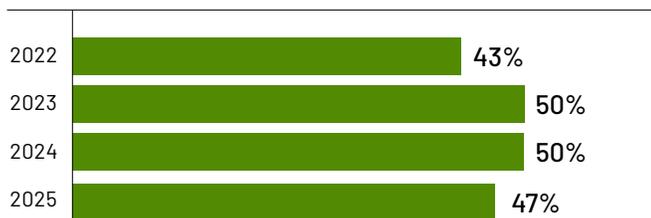
Accounting, Auditing and Financial Reporting



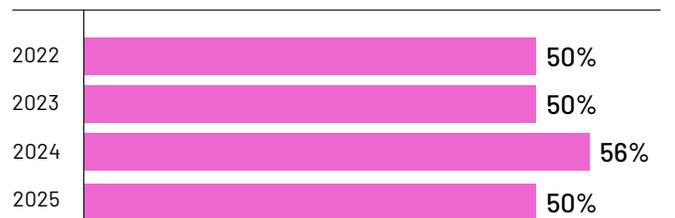
Environment, Health and Safety



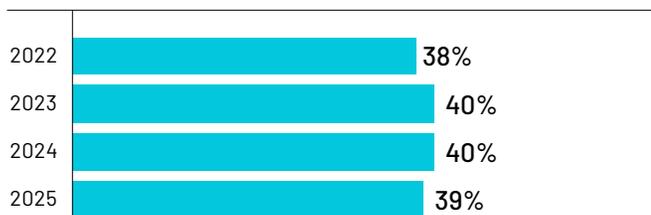
Business Integrity



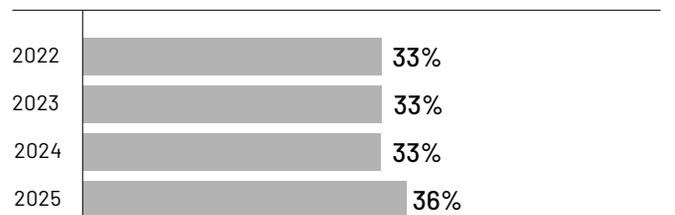
Misuse or Misappropriation of Assets



Workplace Conduct

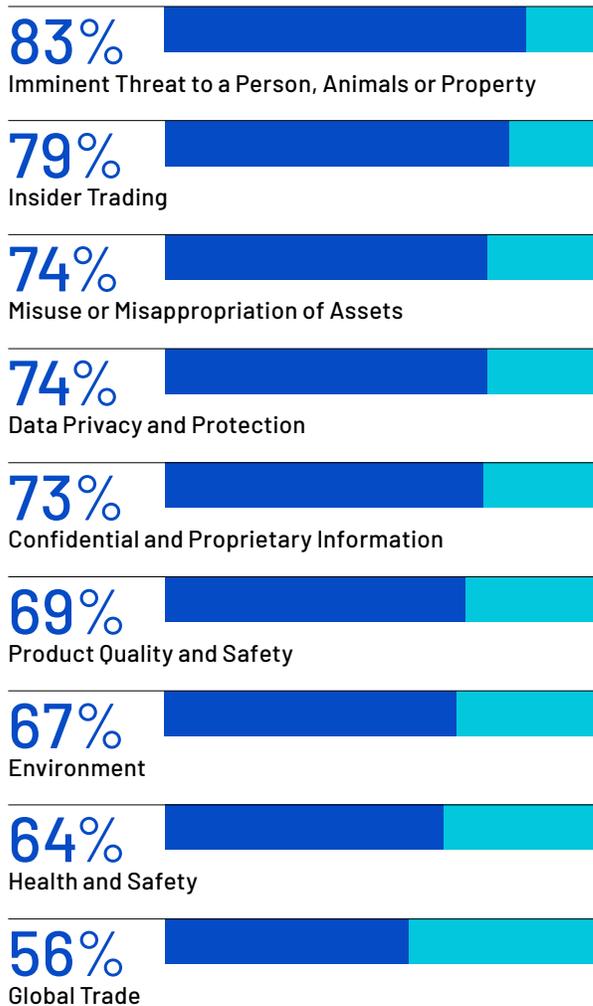


Other



Substantiation Rate – Substantiation Rate by Risk Type

Metrics reflecting *Substantiation Rate by Risk Type* invite ample opportunity for interpretation. Areas with a 50% or higher frequency of substantiation (excluding “Other” risk types) in 2025 data were:



Notable in 2025: While *Imminent Threat* allegations remained the most substantiated *Risk Type*, we saw a 7-percentage-point drop from 2024. Also worth noting, *Accounting, Auditing and Financial Reporting* dropped 15 percentage points and reached its lowest level in five years. None of the seven *Risk Types* in the *Workplace Conduct* category reached a 50% or more *Substantiation Rate*.

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

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

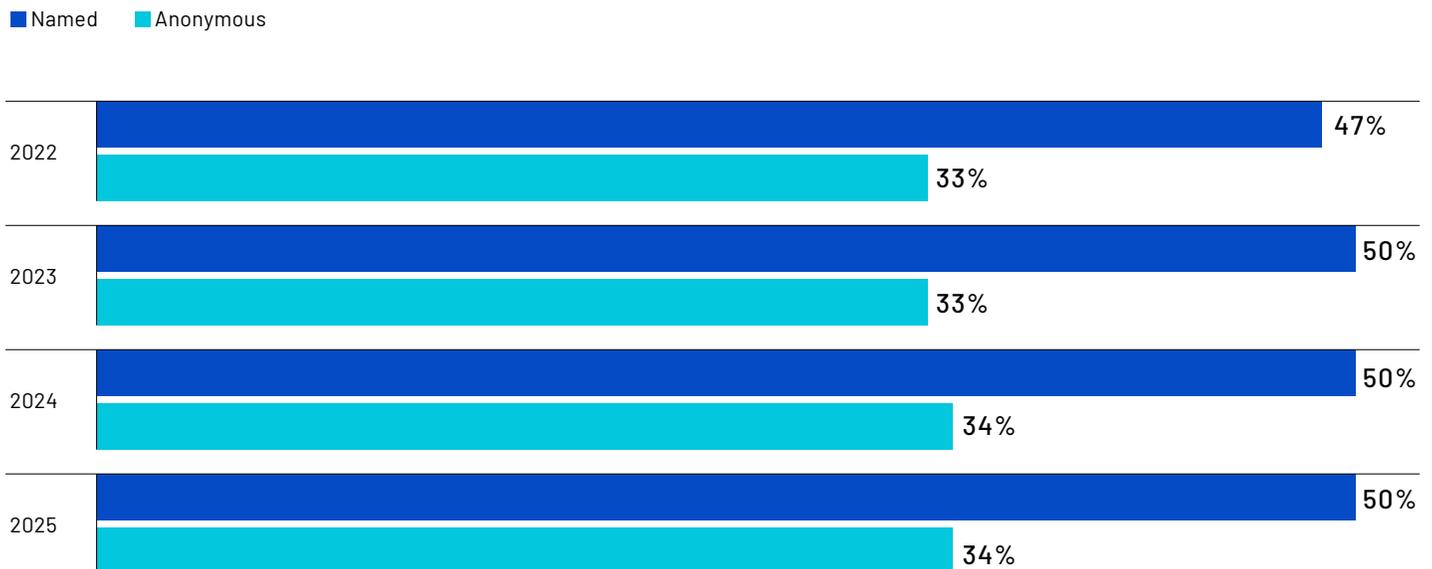
Risk Category	Risk Type	2022	2023	2024	2025
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	53%	48%	61%	46%
Business Integrity	Bribery and Corruption	40%	37%	39%	40%
	Confidential and Proprietary Information	57%	63%	78%	73%
	Conflicts of Interest	41%	38%	35%	42%
	Data Privacy and Protection	68%	67%	69%	74%
	Free and Fair Competition	40%	37%	36%	33%
	Global Trade	76%	22%	60%	56%
	Human Rights	43%	49%	43%	38%
	Insider Trading	61%	81%	80%	79%
	Other Business Integrity	53%	59%	62%	60%
	Political Activity	17%	16%	45%	44%
Product Quality and Safety	46%	55%	59%	69%	
Workplace Conduct	Compensation and Benefits	49%	45%	44%	42%
	Discrimination	31%	31%	33%	32%
	Harassment	43%	45%	45%	45%
	Other Human Resources	44%	47%	49%	46%
	Retaliation	17%	16%	18%	16%
	Substance Abuse	49%	50%	51%	40%
	Workplace Civility	45%	45%	46%	48%
Environment, Health and Safety	Environment	71%	72%	73%	67%
	Health and Safety	65%	66%	70%	64%
	Imminent Threat to a Person, Animals or Property	75%	89%	90%	83%
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	67%	70%	77%	74%
Other	Other	44%	43%	59%	47%

Substantiation Rate of Anonymous vs. Named Reports

Notable in 2025: What's most notable here is the consistency in *Substantiation Rate* for both *Anonymous* and *Named* reporting over the last three years.



SUBSTANTIATION RATE - SUBSTANTIATION RATE OF ANONYMOUS VS. NAMED REPORTS Median reporting value (MRV)



Substantiation Rate – Substantiation Rate by Intake Method

Notable in 2025: Though the *Substantiation Rate* for *Hotline* reports remained consistent, we saw a slight decrease in the *Substantiation Rates* for *Web* and *Other* report intake methods.

Levels of substantiation appear largely consistent between 2024 and 2025 across various channels, but the differences invite consideration.

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

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

Hotline



Web



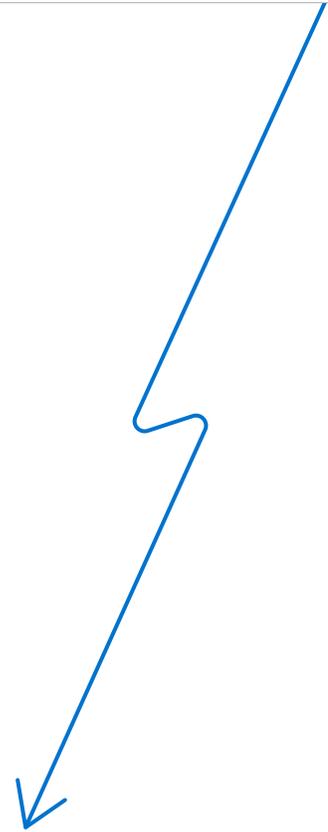
Other



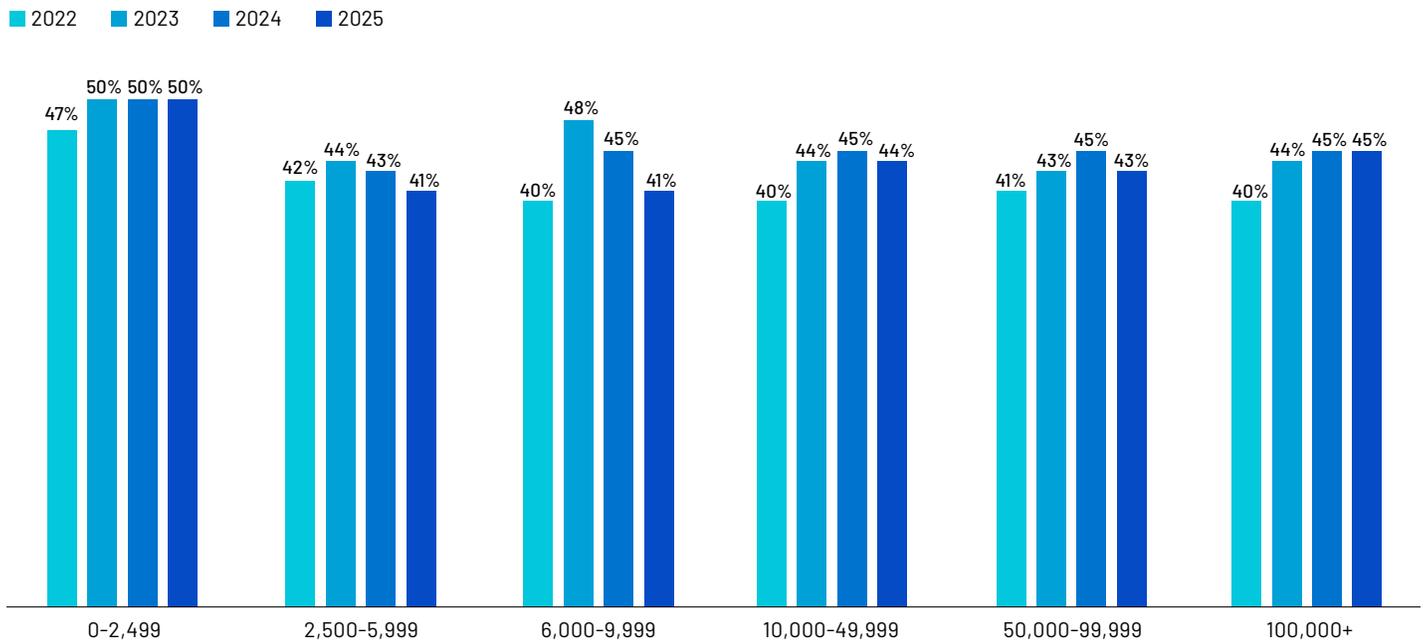
Substantiation Rate – Substantiation Rate by Employee Count

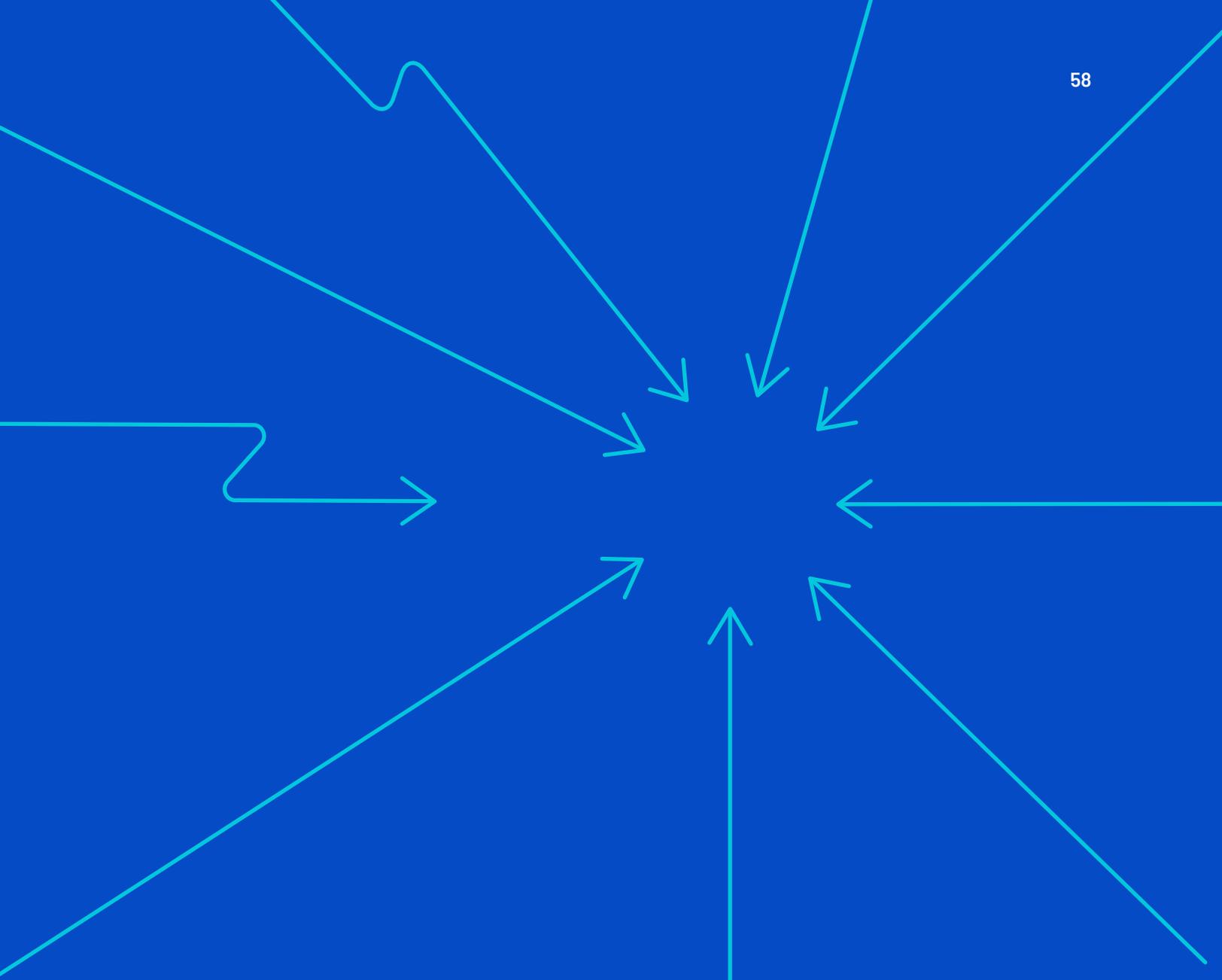
Notable in 2025: Consistent with previous years, the smallest organizations in our data set, those with zero to 2,499 employees, showed the highest *Substantiation Rate* at 50%, consistent with the previous two years. The second-highest *Substantiation Rate* is with the largest organizations, those with more than 100,000 employees, consistent with last year’s high level of substantiation.

Also of interest, organizations with 2,500-9,999 employees have the lowest *Substantiation Rates* and also the highest *Anonymous Reporting rates*.



SUBSTANTIATION RATE - SUBSTANTIATION RATE BY EMPLOYEE COUNT Median reporting value (MRV)





07

Case Closure Time

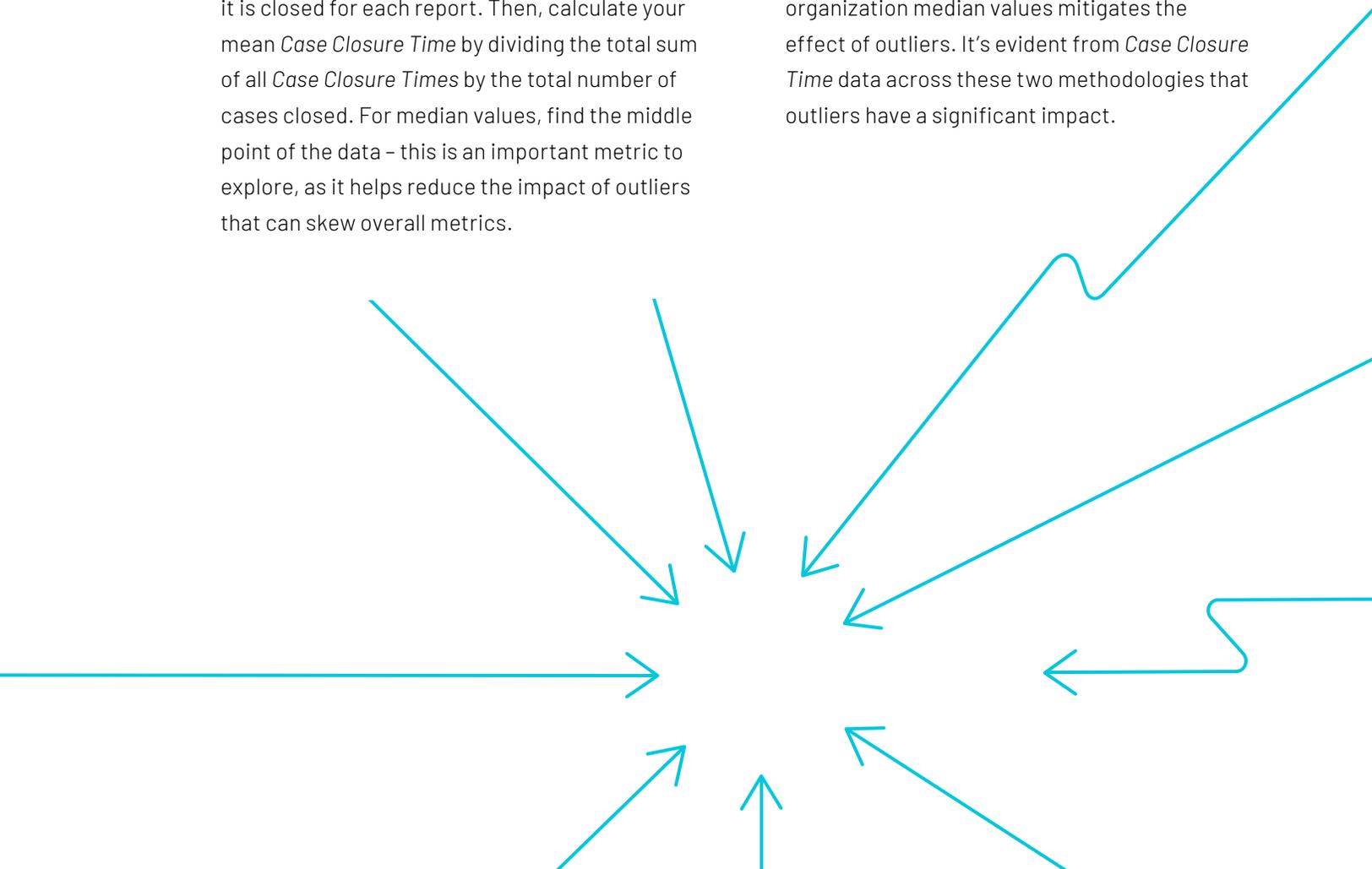
07 Case Closure Time

Case Closure Time findings

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

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

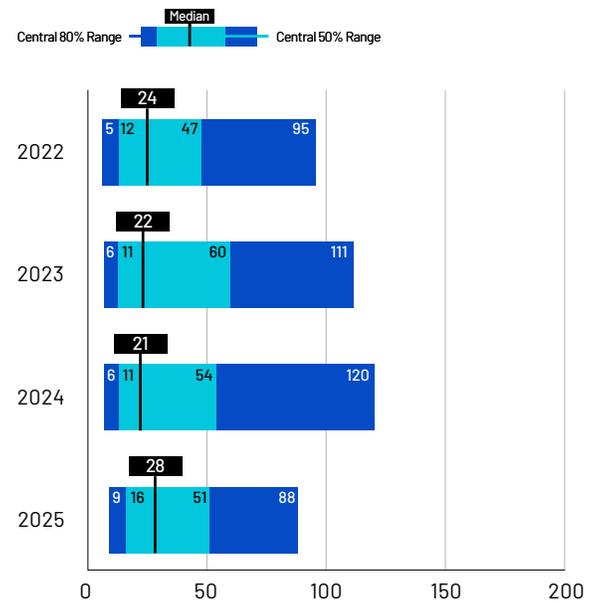
NAVEX continues to examine *Case Closure Time* using two methodologies: the median of organization means and the median of organization medians. Cases with very high or very low closure times influence the median of organization means more than the median of organization medians. The median of organization median values mitigates the effect of outliers. It's evident from *Case Closure Time* data across these two methodologies that outliers have a significant impact.



Median Case Closure Time using Organizational Medians

Notable in 2025: Median Case Closure Time using organization median values was 28 days in 2025 – seven days longer compared to 2024. The distribution narrowed significantly – 120 days to 88 days – in the 90th percentile. It also narrowed in the central 50%.

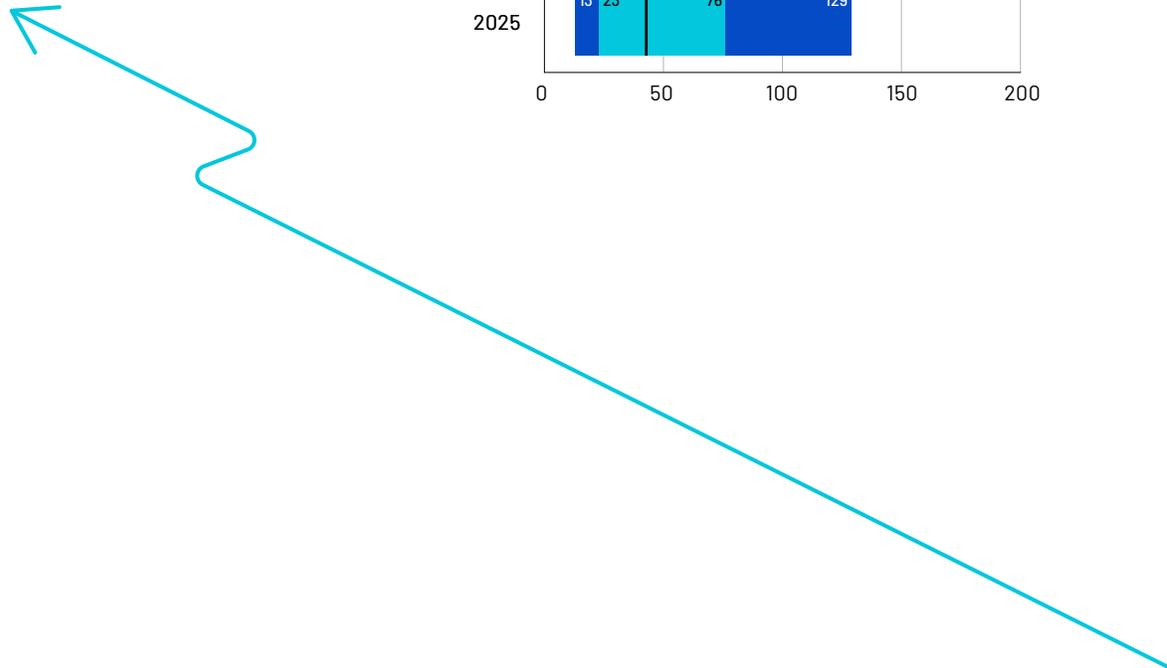
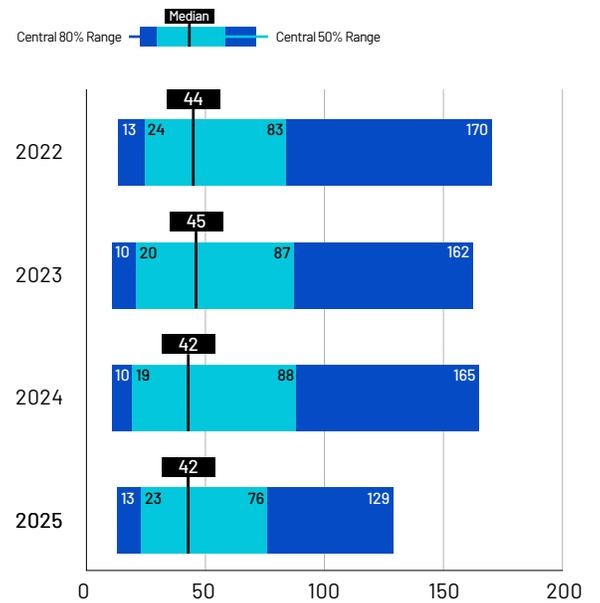
CASE CLOSURE TIME - ORGANIZATION
MEDIAN VALUES PERCENTILE COMPARISON



Median Case Closure Time using Organizational Means

NAVEX generally recommends using median values throughout this report for comparative benchmarking, as these approaches help mitigate the impact of significant outliers in our dataset. However, some organizations have asked NAVEX to provide the means in certain cases, including for *Case Closure Time*.

CASE CLOSURE TIME – ORGANIZATION MEAN VALUES PERCENTILE COMPARISON



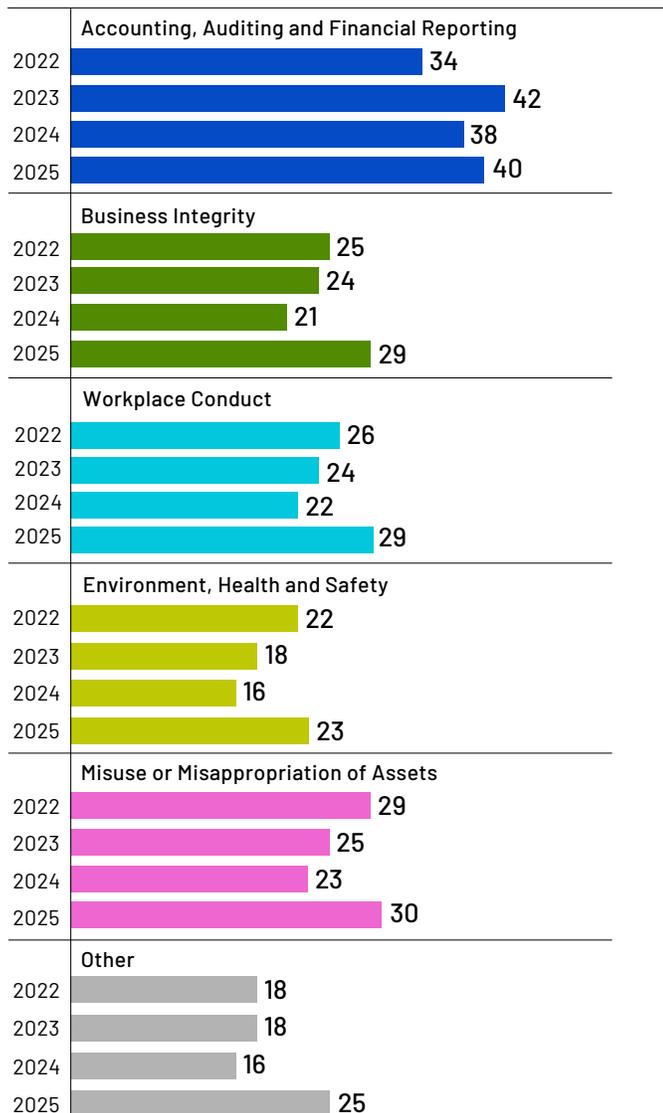
Case Closure Time – Comparison in Days by Risk Category

Notable in 2025: *Case Closure Time* for the “Other” Risk Category increased substantially in 2025 in both calculations, which is curious, as these are typically miscellaneous issues.

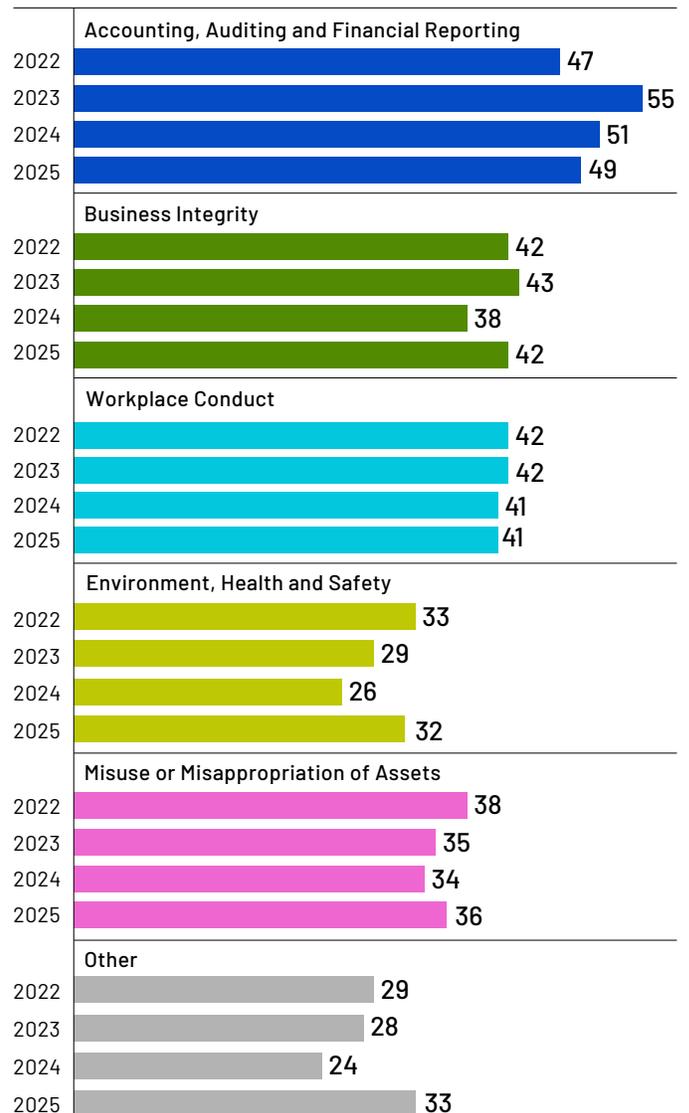
In general, it is noteworthy that *Case Closure Time* was higher across all Risk Categories using the median-of-medians calculation, contributing to the overall increase in *Case Closure Time*.

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

Median of Medians by Client



Median of Means by Client

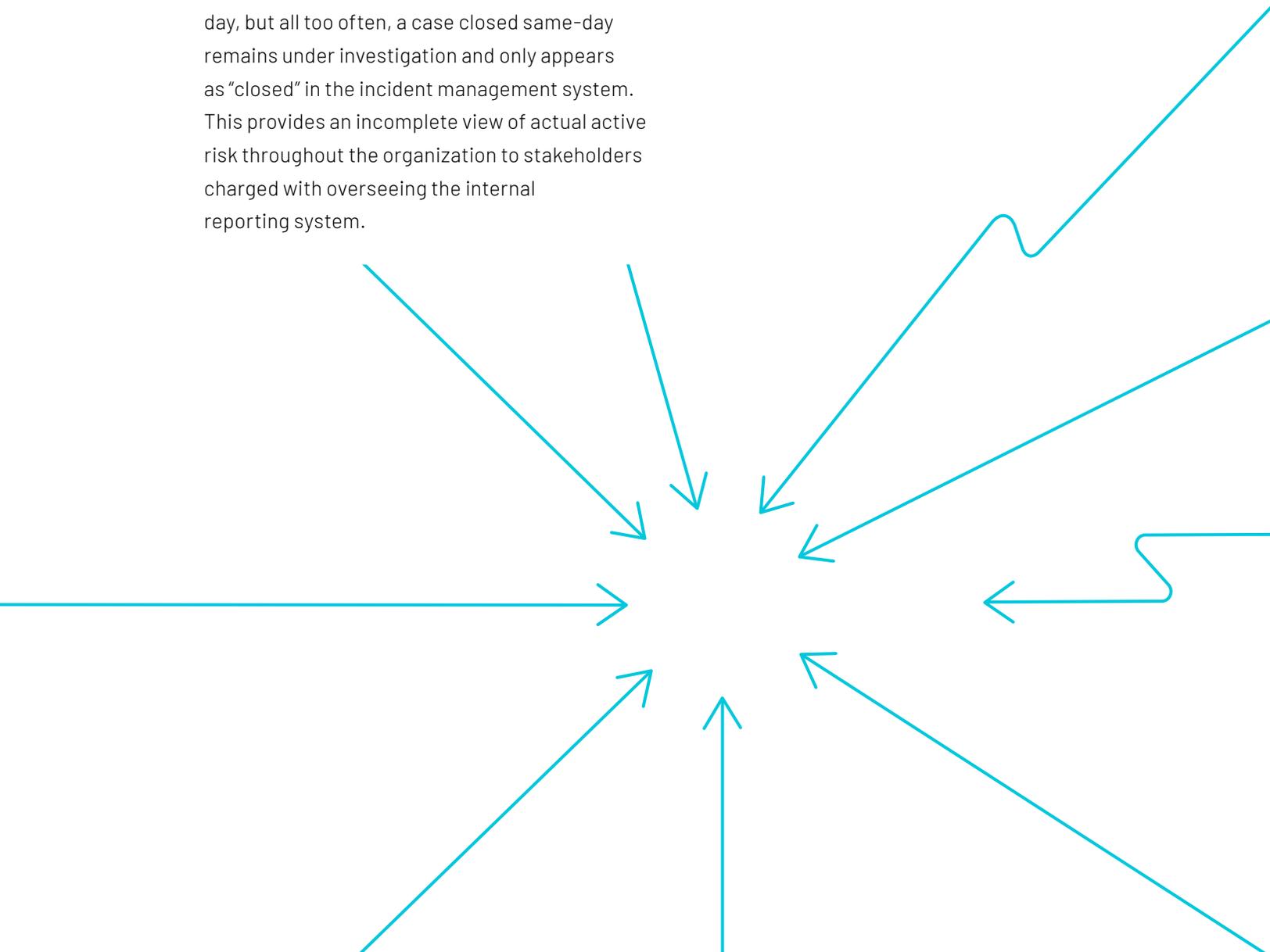


Case Closure Time – Distribution of Cases Closed Same Day by Risk Category

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

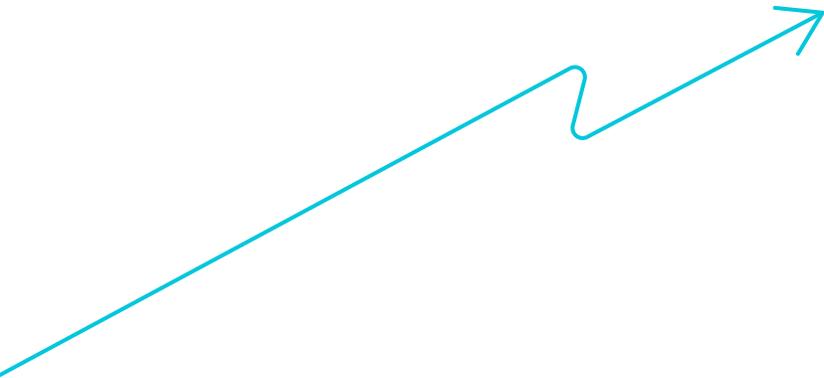
Some cases are indeed closed on the same day, but all too often, a case closed same-day remains under investigation and only appears as “closed” in the incident management system. This provides an incomplete view of actual active risk throughout the organization to stakeholders charged with overseeing the internal reporting system.

Fundamentally, internal reporting program managers should maintain visibility into the progress of investigations, even when they are referred to another division of the organization. This gives a better picture of overall risk.

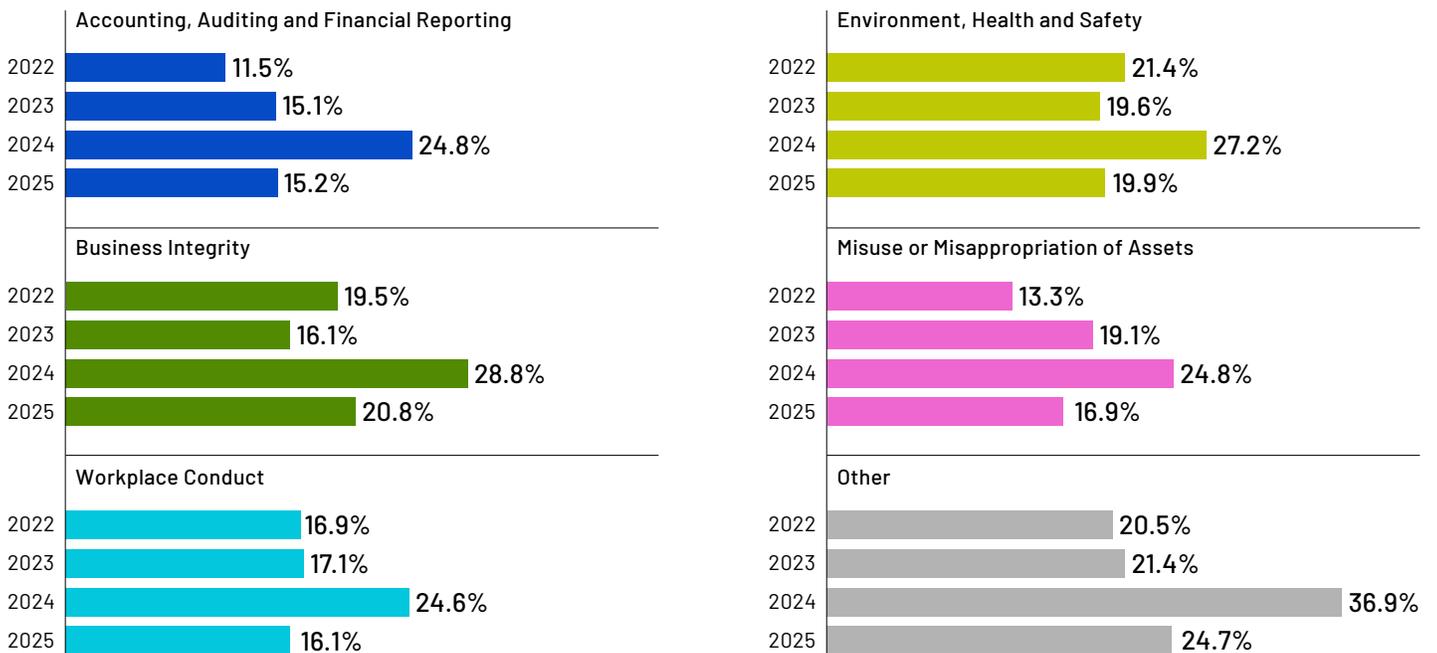


How to calculate: Take the number of reports closed within 24 hours of being submitted in each category and divide by the total number of reports received in that category.

Notable in 2025: We saw a substantial decrease in *Cases Closed Same Day* by Frequency across all *Risk Categories*, suggesting that 2024 may be an outlier on this metric. In 2024, the *Distribution of Cases Closed Same Day* spiked across all *Risk Categories*, but in 2025, same-day closures decreased substantially, approaching 2023 levels.



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



Case Closure Time – Case Closure Time by Risk Type

NAVEX provides this metric by median of organization medians and median of organization means. *Case Closure Time* shown by the median of organization median method helps to control for the impact of outliers. Using the median of medians approach, in 2025, the five *Risk Types* representing the highest median *Case Closure Times* were:

Notable in 2025: While *Bribery and Corruption* remain the *Risk Type* with the longest *Case Closure Time*, this dropped significantly from 2024, from 92 to 68 days. Every other *Risk Type* showed an increase in *Case Closure Time* in 2025. The most concerning increase in case closure time occurred in the *Workplace Civility Risk Type*, moving from 19 days in 2024 to 31 days in 2025. This is notable, as delays in investigating these matters can negatively impact workplace culture.

68 days

Bribery and Corruption

68 days

Global Trade

55 days

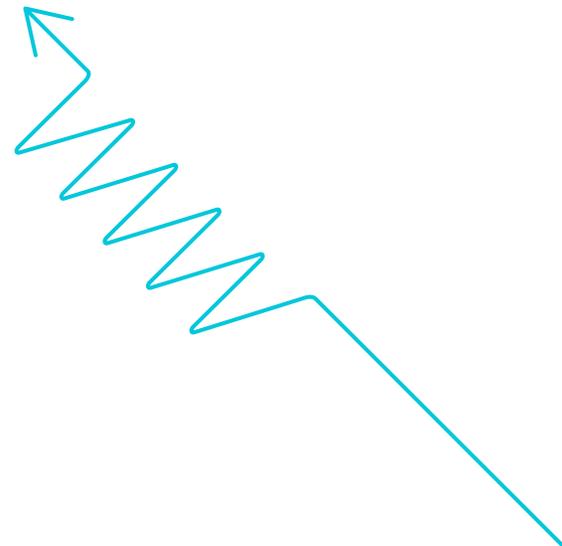
Free and Fair Competition

40 days

Insider Trading

40 days

Accounting, Auditing and Financial Reporting



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

Risk Category	Risk Type	Median (in Days)				Mean (in Days)			
		2022	2023	2024	2025	2022	2023	2024	2025
Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting	34	42	38	40	48	55	51	49
Business Integrity	Bribery and Corruption	57	88	92	68	73	96	101	80
	Confidential and Proprietary Information	27	26	24	31	34	36	30	36
	Conflicts of Interest	30	32	32	36	45	42	44	46
	Data Privacy and Protection	21	20	18	26	30	33	26	35
	Free and Fair Competition	48	83	50	55	56	86	56	57
	Global Trade	41	59	60	68	46	68	60	70
	Human Rights	31	37	24	36	37	44	38	45
	Insider Trading	27	61	23	40	24	61	23	40
	Other Business Integrity	24	23	21	29	39	40	37	41
	Political Activity	15	20	11	28	17	38	12	28
	Product Quality and Safety	18	42	20	36	35	59	28	41
Workplace Conduct	Compensation and Benefits	16	14	13	23	24	22	17	28
	Discrimination	31	28	27	32	43	40	40	40
	Harassment	29	25	23	30	38	40	37	39
	Other Human Resources	21	21	20	27	36	37	34	38
	Retaliation	32	28	32	35	42	37	37	42
	Substance Abuse	21	14	13	19	27	16	16	23
	Workplace Civility	28	23	19	31	40	37	32	39
Environment, Health and Safety	Environmental	18	29	23	30	34	34	33	36
	Health and Safety	22	18	16	23	32	29	25	32
	Imminent Threat to a Person, Animals or Property	16	14	9	16	28	18	13	20
Misuse or Misappropriation of Assets	Misuse or Misappropriation of Assets	28	25	23	30	40	35	34	36
Other	Other	18	18	16	25	32	28	24	33

Case Closure Time – Distribution of Case Closure Time

As in prior years, outliers significantly influence the analysis of the data. This is evident in the median of organization means, where outliers cause organizations with a mean *Case Closure Time* of over 100 days to be the largest cohort in the distribution.

When viewed through the lens of the median of organization medians methodology, the influence of those outliers is diminished. Much more of the population falls under 30 days compared to the median of organization means. The cohort with a median closure time of 100 or more days is still

a significant portion of the distribution, but this metric better represents case behavior across the population of organizations.

Notable in 2025: We noted earlier that the ranges in *Case Closure Time* had tightened. This is evidenced in the drop in the percentage of cases open for more than 100 days. Also notable, the percentage of cases open for fewer than 10 days dropped from 21% in 2024 to 11% in 2025. The shift up in *Case Closure Time* was particularly noticeable in the 10–40 day range.

CASE CLOSURE TIME – DISTRIBUTION OF CASE CLOSURE TIME Frequency distribution

Category	Median of Medians by Client				Median of Means by Client			
	2022	2023	2024	2025	2022	2023	2024	2025
<10	20%	21%	21%	11%	5%	10%	10%	6%
10 to <20	22%	25%	26%	22%	14%	15%	17%	14%
20 to <30	17%	13%	13%	19%	14%	12%	12%	14%
30 to <40	10%	7%	8%	13%	12%	9%	10%	13%
40 to <50	8%	6%	5%	9%	9%	8%	8%	10%
50 to <60	5%	4%	4%	5%	9%	7%	7%	7%
60 to <70	3%	4%	4%	5%	6%	6%	5%	7%
70 to <80	3%	4%	3%	3%	5%	6%	5%	6%
80 to <90	1%	2%	2%	3%	3%	3%	3%	4%
90 to <100	1%	2%	2%	2%	3%	4%	3%	3%
100+	10%	12%	12%	8%	20%	21%	21%	16%

Case Closure Time – Case Closure Time for Anonymous vs. Named Reports

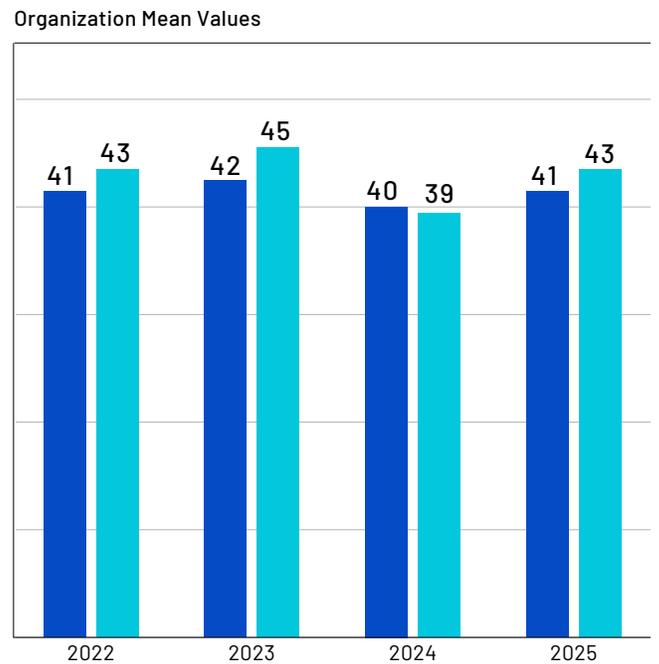
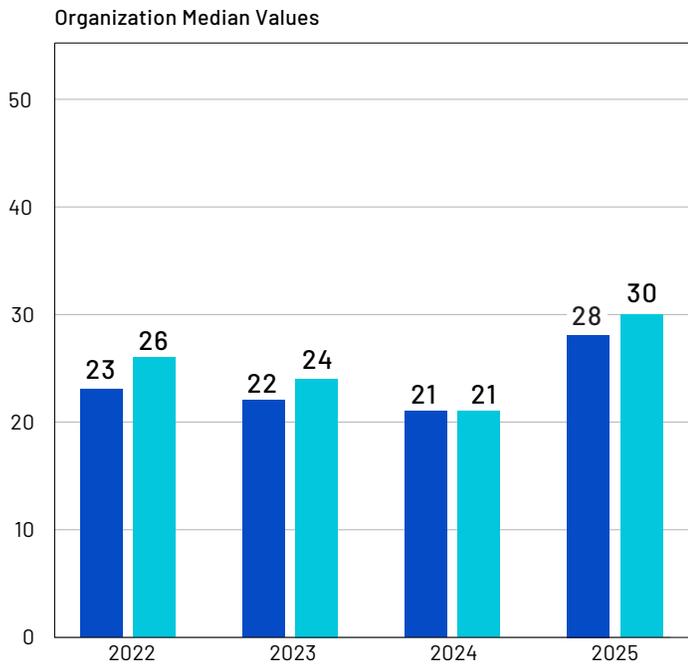
Notable in 2025: As reflected in the overall *Case Closure Time* increasing in 2025, we see similar increases in the split between *Named* and *Anonymous*. While named reports have always closed faster than anonymous reports, by both methodologies, *Named* and *Anonymous* reports differed by only a few days in *Case Closure Time* in 2025.

While we noted earlier an increase in the *Follow Up Rate to Anonymous Reports*, it is not clear whether this has impacted the larger increase in *Case Closure Time* for *Anonymous Reports*. However, it makes sense that, if the reporter stays involved in the report’s lifecycle, the report could stay open longer.



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

■ Named ■ Anonymous



Case Closure Time – Case Closure Time by Employee Count

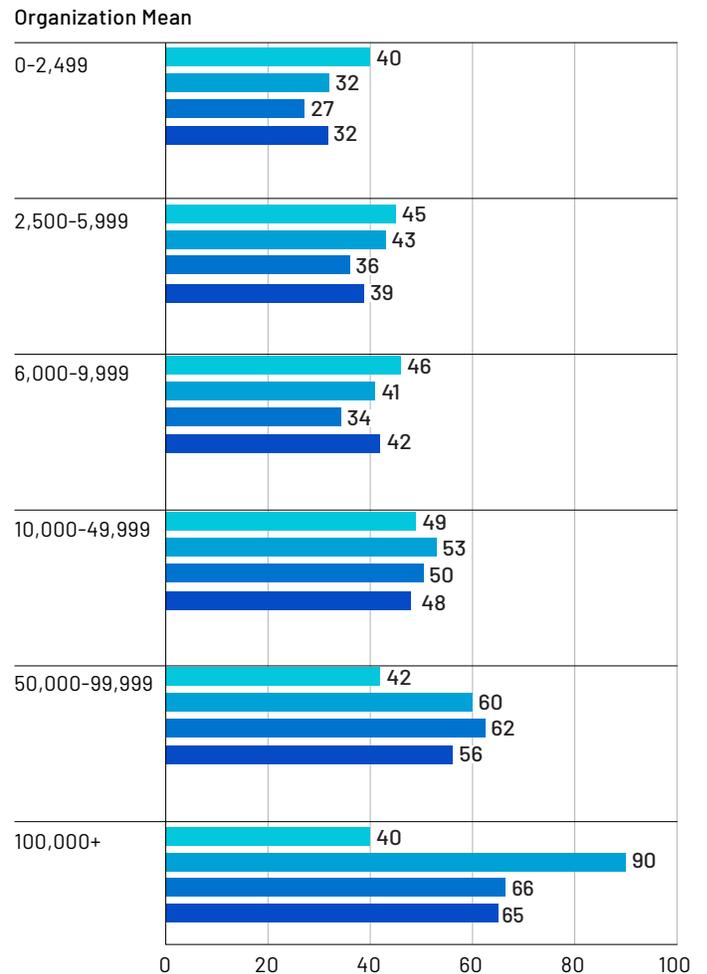
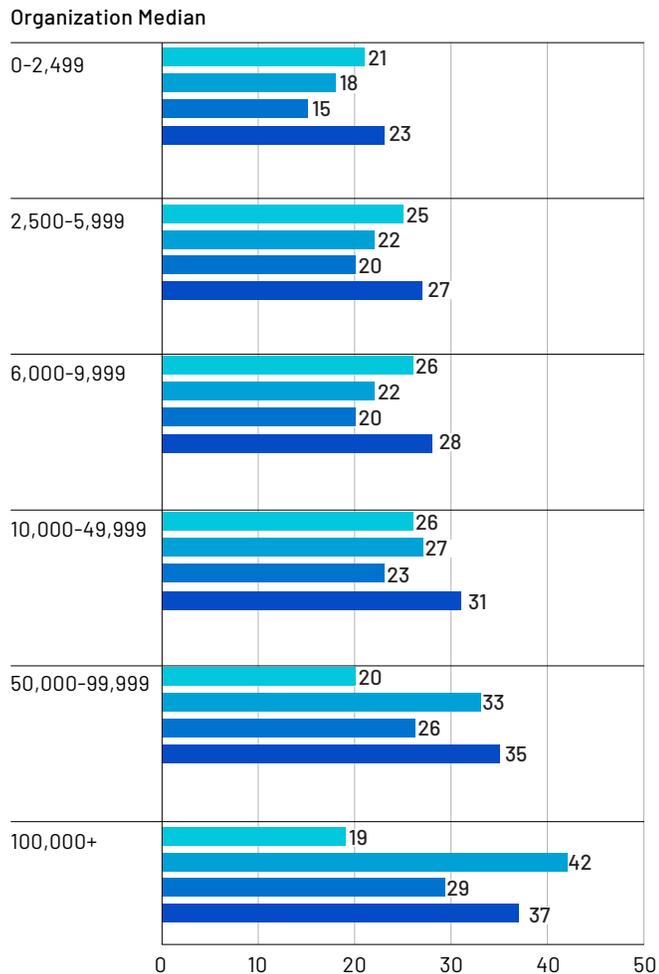
Notable in 2025: No organizational size was immune to an increase in *Case Closure Time*, with all cohorts increasing by 7-9 days. However, while most organizations saw an increase in *Report Volume*, the largest companies (100,000+) had a decrease in *Report Volume* and a significant increase in *Case Closure Time*.

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

CASE CLOSURE TIME BY EMPLOYEE COUNT

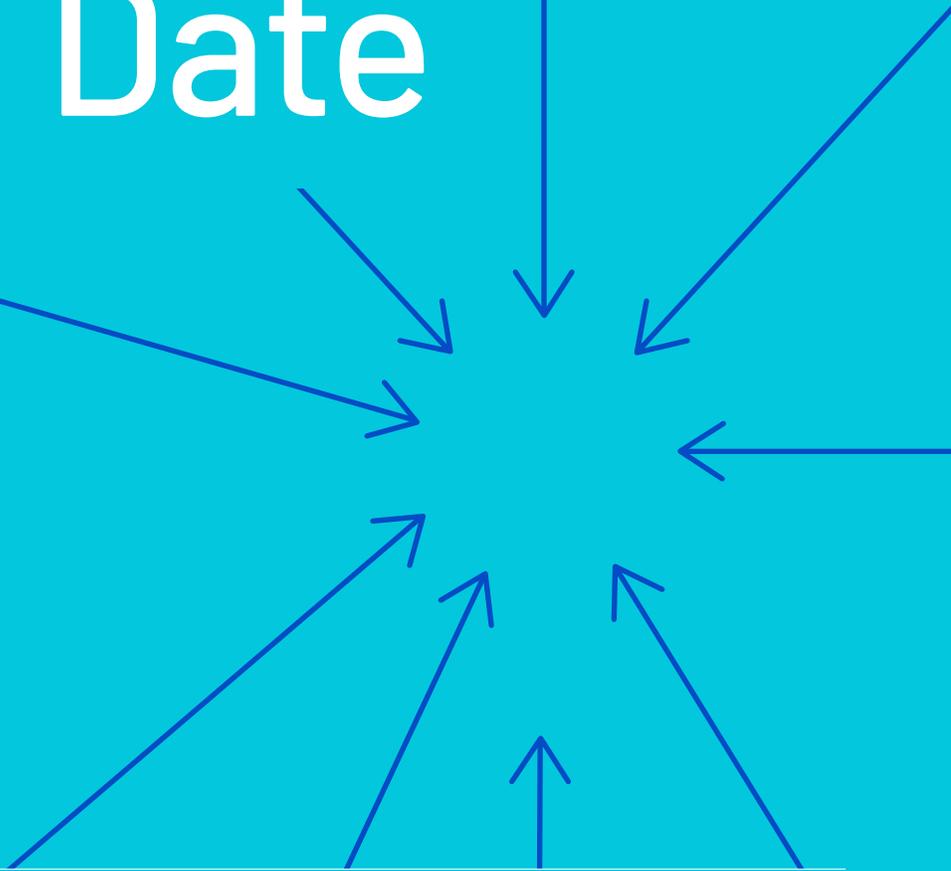
Median reporting value (MRV) in days

2022 2023 2024 2025



08

Time Difference Between Incident and Report Date



08 Time Difference Between Incident and Report Date

Time Difference Between Incident and Report Date by Median and Frequency

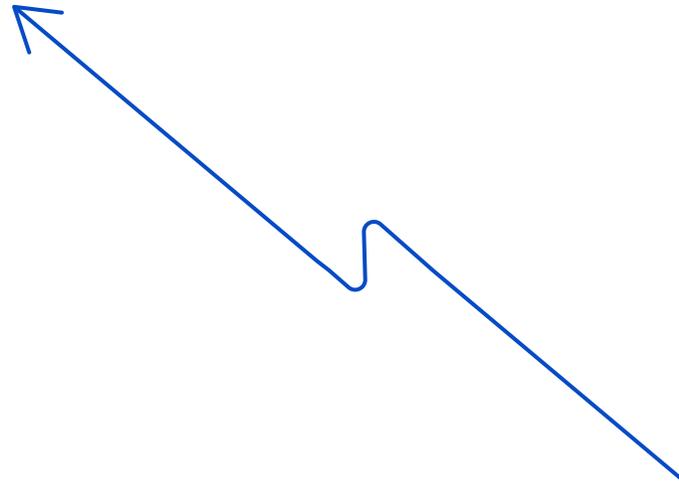
This metric measures the days between the date on which an alleged incident occurred and the date the report was made. This gap can help assess an organization's culture, particularly around fear of retaliation. The sooner an incident comes to light, the less time actual misconduct has available to cause damage to the organization and its cultural health. Since memories are fallible, from an investigative standpoint, the sooner an incident is reported, the better.

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

NAVEX methodology

Previously, *Time Difference Between Incident and Report Date* was based only on organization mean values. Starting with the 2023 data, the median of organization mean values and median of organization median values are calculated for additional data comparisons.

Notable in 2025: The median of medians *Time Difference Between Incident and Report Date* was consistent comparing 2024 and 2025 and has been the same for the last three years. It is clear from our analysis that outliers play a major role in the median-of-means reporting metric – organizations should be cautious when comparing their own data to mean values.



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

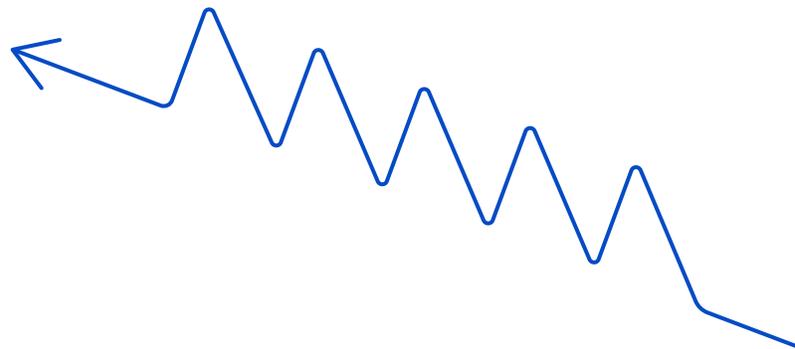


TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE – ORGANIZATION MEDIAN OF MEANS COMPARISON
Median reporting value (MRV) in days



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

Notable in 2025: When looking at the median of medians, we saw a slight drop in immediate reporting (reports made less than five days after an incident); we also saw a slight increase in the 60+ days category.



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

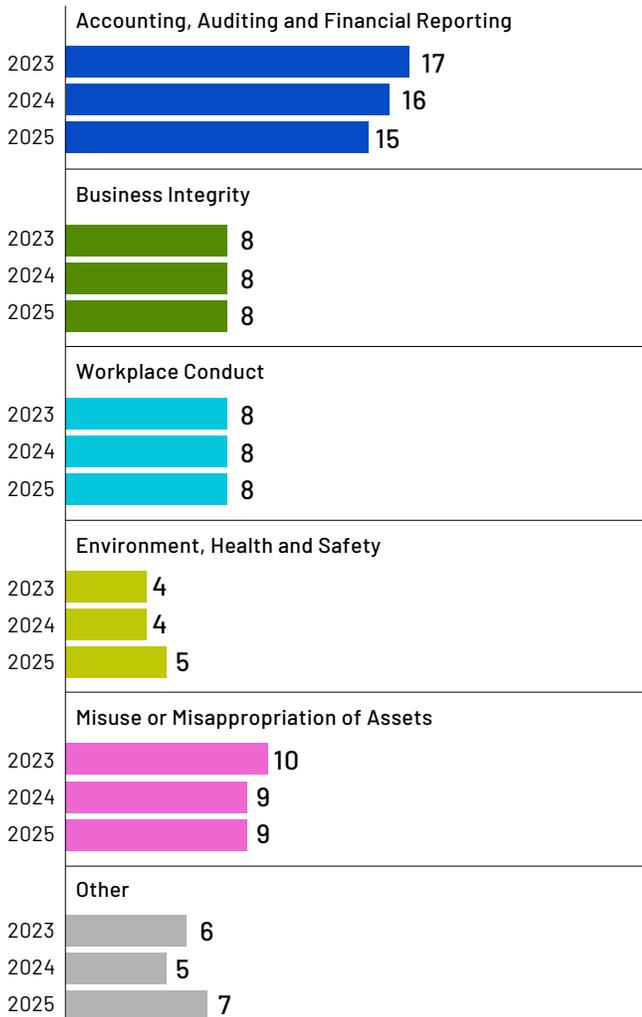
Category	Organization Medians				Organization Means			
	2022	2023	2024	2025	2022	2023	2024	2025
<5	33.7%	31.8%	32.1%	30.6%	13.7%	12.2%	11.6%	11.3%
5-9	24.7%	23.1%	24.6%	25.3%	12.5%	11.5%	13.6%	11.8%
10-14	10.3%	11.5%	11.0%	12.0%	10.8%	10.1%	10.2%	10.3%
15-19	7.6%	7.3%	6.8%	7.0%	8.9%	8.7%	8.3%	11.2%
20-24	4.5%	5.8%	4.7%	4.3%	6.9%	7.5%	6.8%	7.1%
25-29	2.9%	3.1%	3.2%	3.4%	6.8%	6.2%	5.0%	5.2%
30-39	3.7%	4.4%	4.3%	4.8%	8.1%	9.4%	9.8%	9.2%
40-49	1.8%	2.5%	2.7%	2.6%	5.5%	6.2%	5.8%	6.7%
50-59	1.8%	1.6%	2.4%	1.6%	5.1%	5.1%	4.4%	4.4%
60+	8.9%	8.8%	8.2%	8.5%	21.7%	23.1%	24.6%	22.8%

Time Difference Between Incident and Report Date – Risk Category Comparison

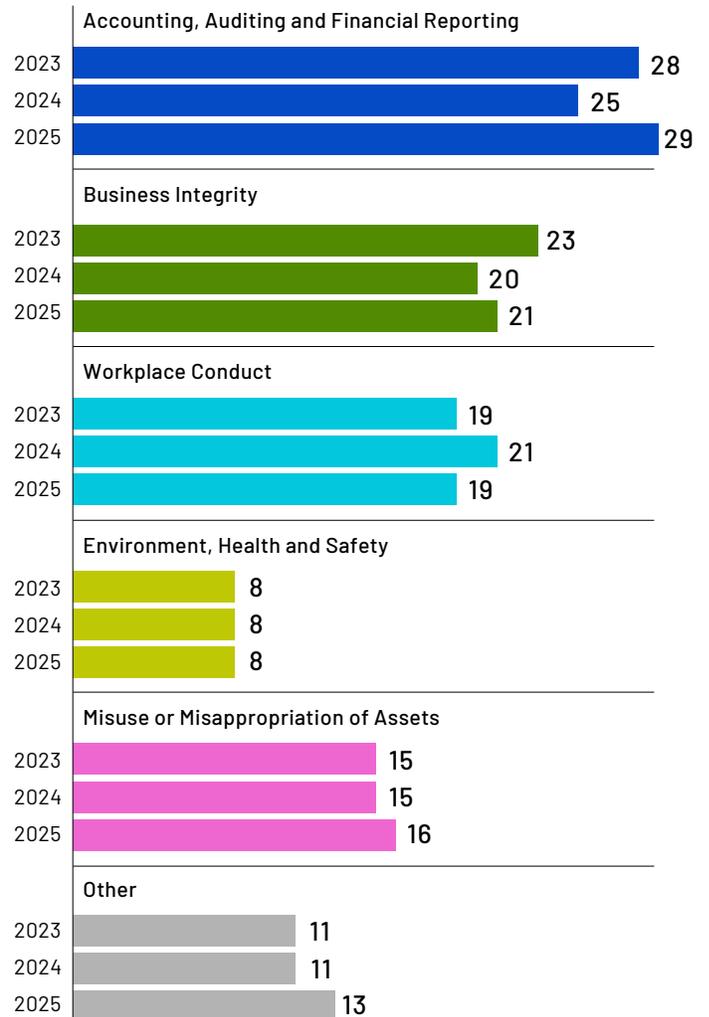
Notable in 2025: While the metrics are generally consistent year-over-year, the biggest change we see is in the “Other” Risk Category, which increased by two days from 2024.

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

Organization Medians



Organization Means



TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE BY RISK CATEGORY - ORGANIZATION MEDIAN VALUES PERCENTILE COMPARISON

Median reporting value (MRV) in days

Category	10th	25th	Median	75th	90th
Accounting, Auditing and Financial Reporting	1 day	5 days	15 days	47 days	151 days
Business Integrity	1 day	3 days	8 days	22 days	57 days
Workplace Conduct	1 day	3 days	8 days	19 days	52 days
Environment, Health and Safety	1 day	2 days	5 days	12 days	37 days
Misuse or Misappropriation of Assets	1 day	4 days	9 days	29 days	67 days
Other	1 day	2 days	7 days	21 days	74 days

TIME DIFFERENCE BETWEEN INCIDENT AND REPORT DATE BY RISK CATEGORY - ORGANIZATION MEAN VALUES PERCENTILE COMPARISON

Median reporting value (MRV) in days

Category	10th	25th	Median	75th	90th
Accounting, Auditing and Financial Reporting	2 days	9 days	29 days	76 days	191 days
Business Integrity	3 days	8 days	21 days	53 days	122 days
Workplace Conduct	3 days	8 days	19 days	45 days	98 days
Environment, Health and Safety	1 day	4 days	8 days	23 days	59 days
Misuse or Misappropriation of Assets	2 days	6 days	16 days	40 days	89 days
Other	1 day	4 days	13 days	35 days	122 days



09 Report Outcomes

09 Report Outcomes

Report Outcome findings

To analyze this metric, we organized *Report Outcome* results into the following categories for *Substantiated Reports*: Discipline, No Action, Policy Review/Change, Referral, Separation, Training and Other.

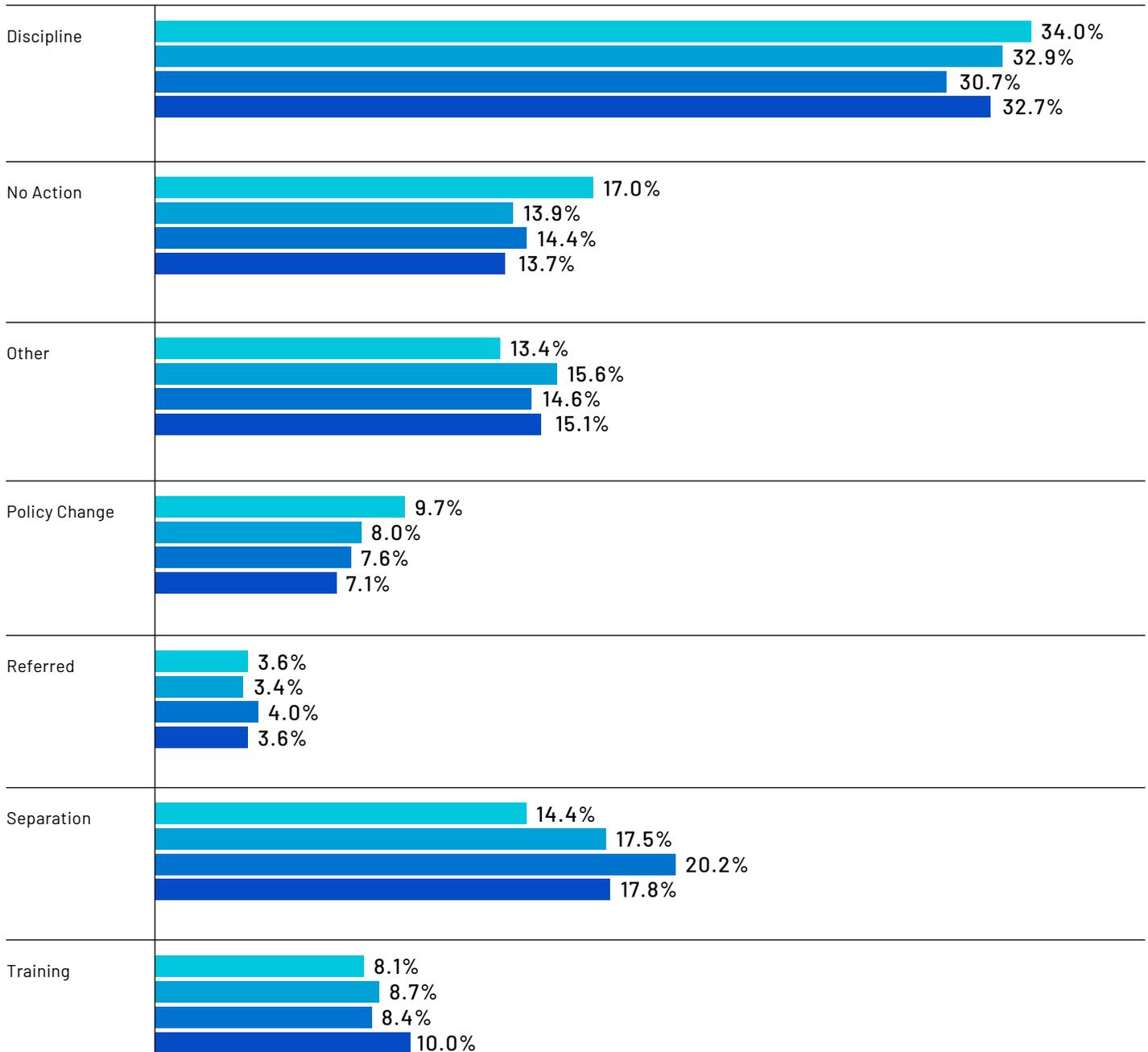
How to calculate: Sort substantiated reports into one of the seven outcomes. Divide the number of reports for each outcome by the total number of reports.

Notable in 2025: Separation has decreased, while Training and Discipline have increased between 2024 and 2025. No Action is at a five-year low (13.7%), and Policy Change has consistently declined over the same five-year period.



REPORT OUTCOMES - REPORT OUTCOMES FOR SUBSTANTIATED REPORTS
Frequency distribution

■ 2022 ■ 2023 ■ 2024 ■ 2025



Report Outcome – Report Outcome by Risk Category

Notable in 2025: For 2025, Separation was most likely to occur for *Misuse or Misappropriation of Assets* (41.9%) and *Accounting, Auditing and Financial Reporting* (28.8%). For these two *Risk Categories* in 2024, the Separation Outcomes were 51.8% and 33.3%, respectively, a substantial year-over-year decrease. The “Other” *Risk Category* also saw notable changes. In 2025, Separation more than doubled, from 4.2% in 2024, to 9.3% in 2025.



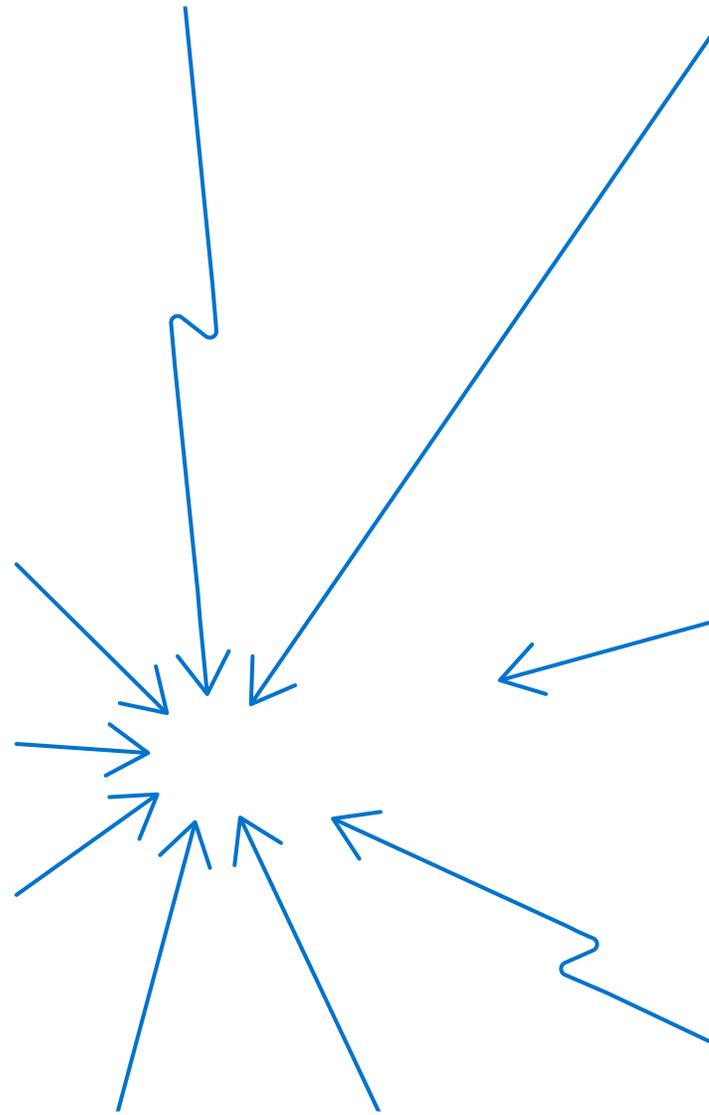
REPORT OUTCOMES – REPORT OUTCOME BY RISK CATEGORY

Frequency distribution of actions taken

Risk Category	No Action	Other	Referred	Policy Change	Training	Discipline	Separation
Accounting, Auditing and Financial Reporting	10.9%	20.3%	3.1%	7.3%	3.8%	25.8%	28.8%
Business Integrity	16.9%	23.4%	2.5%	8.6%	15.1%	24.3%	9.3%
Workplace Conduct	10.5%	10.9%	2.6%	5.5%	8.4%	42.6%	19.5%
Environment, Health and Safety	22.4%	17.0%	7.8%	12.1%	7.2%	20.0%	13.5%
Misuse or Misappropriation of Assets	6.2%	3.8%	7.9%	2.3%	4.4%	33.5%	41.9%
Other	26.1%	15.8%	2.6%	11.5%	15.6%	19.0%	9.3%

Report Outcomes by Employee Count

Notable in 2025: Once again, our cohort representing the smallest organizations – those with fewer than 2,500 employees – took No Action in a significant frequency in the face of a substantiated case. This was vastly more common than for other groups. Cases for this group were also the least likely to result in Separation or Discipline. For the largest organizations, those with 100,000+ employees, we saw a decrease in Separation as a *Report Outcome* at 12.8% in 2025, decreasing from 14.6% in 2024. In general, we saw significant year-over-year swings in *Report Outcomes* across organization sizes.

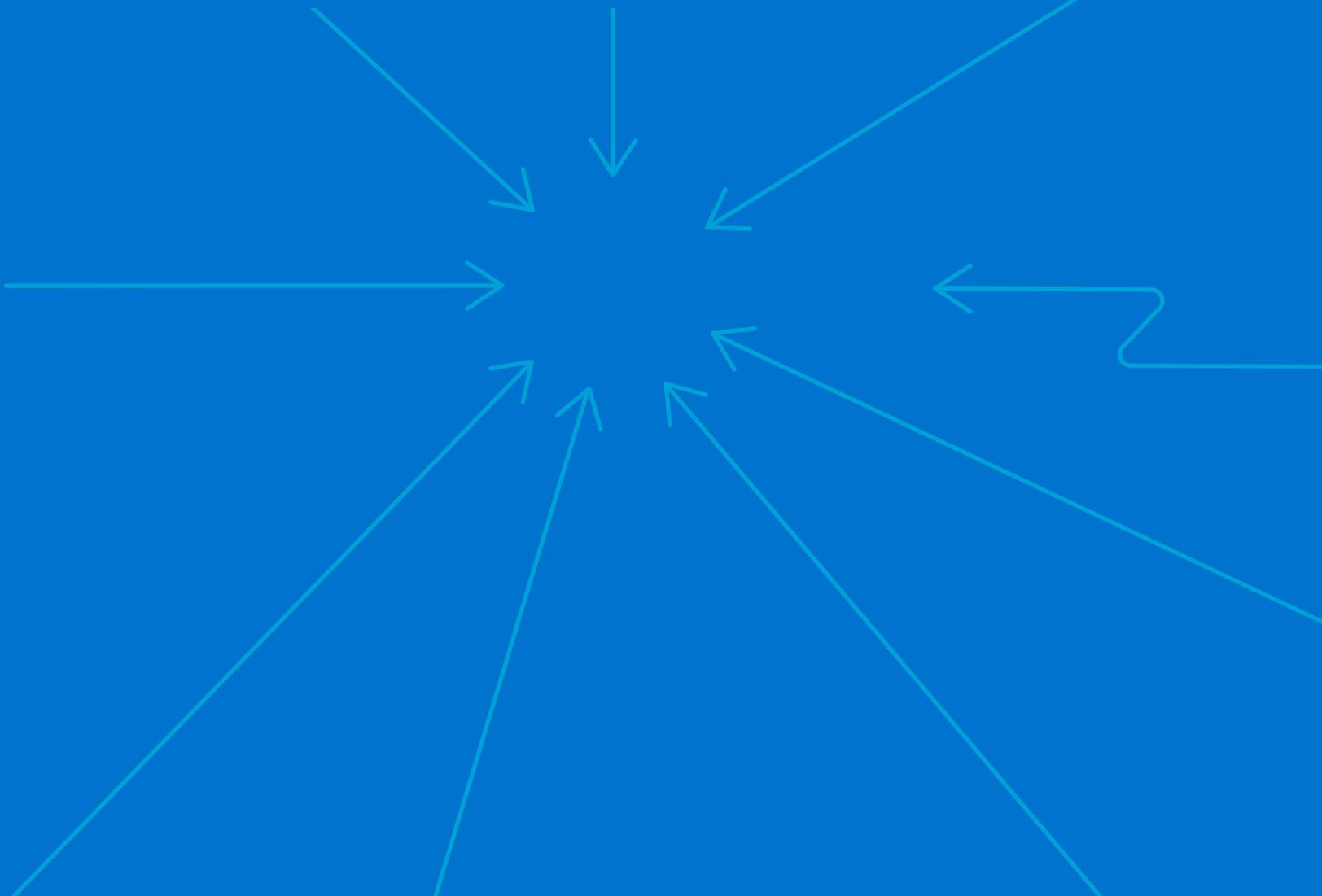


REPORT OUTCOMES – REPORT OUTCOME BY EMPLOYEE COUNT
Frequency distribution

Category	No Action	Other	Referred	Policy Change	Training	Discipline	Separation
0-2,499	35.9%	12.7%	3.2%	9.7%	13.0%	14.8%	10.6%
2,500-5,999	20.3%	24.2%	1.9%	7.6%	11.7%	22.9%	11.4%
6,000-9,999	12.1%	22.8%	3.3%	8.9%	9.4%	25.9%	17.5%
10,000-49,999	10.3%	12.7%	3.2%	6.2%	12.8%	35.9%	18.9%
50,000-99,999	11.0%	19.9%	5.6%	10.4%	8.0%	20.3%	24.8%
100,000+	14.2%	10.4%	3.1%	3.6%	6.3%	49.6%	12.8%

10

Reporter Category



10 Reporter Category

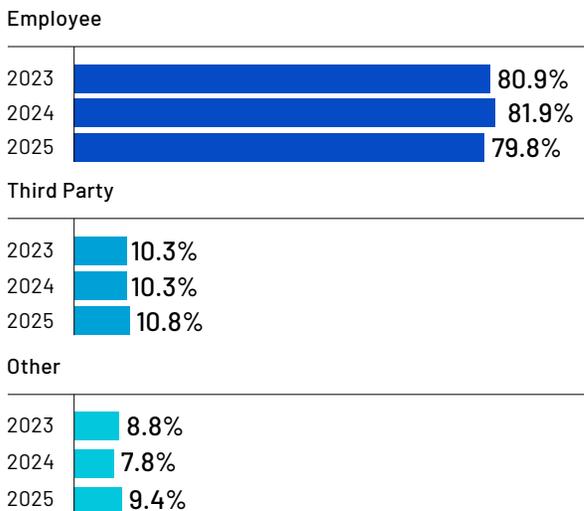
Reporter Category Median and Frequency

NAVEX calculates data based on the reporter's relationship to the organization. The *Reporter Category* shows benchmarking metrics by employee, third-party reporters or other (unidentified).

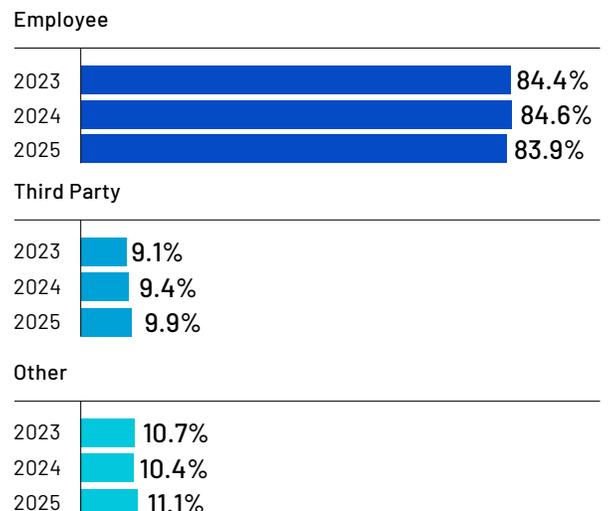
How to calculate: For reports with an indicated reporter relationship, group reports by employee or third party. Group reports where the reporter either did not disclose their *Reporter Category* or the category was unclear as 'Other'.

Notable in 2025: Third-party reporting remains at approximately 10% of reports received by organizations. It is worth watching whether reporters are becoming less willing to share their relationship to the organization, as noted by the increase in Other (unidentified). These trends are reflected in both the Frequency and Median.

REPORTER CATEGORY - FREQUENCY COMPARISON
Frequency distribution

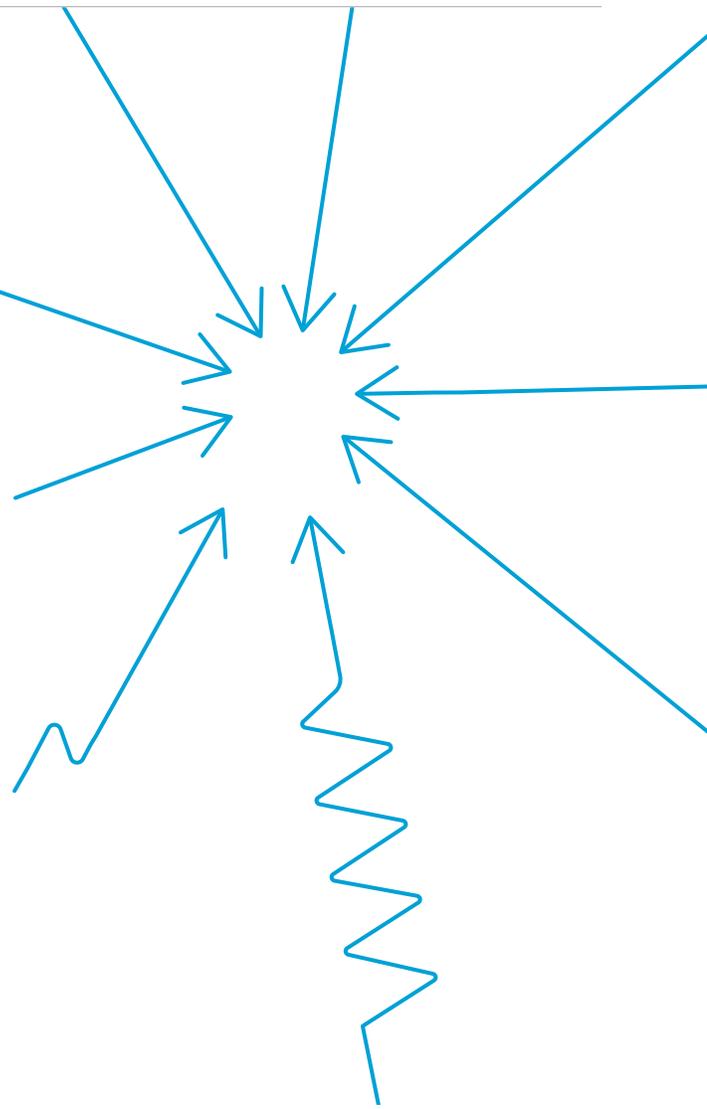


REPORTER CATEGORY - MEDIAN COMPARISON
Median reporting value (MRV)



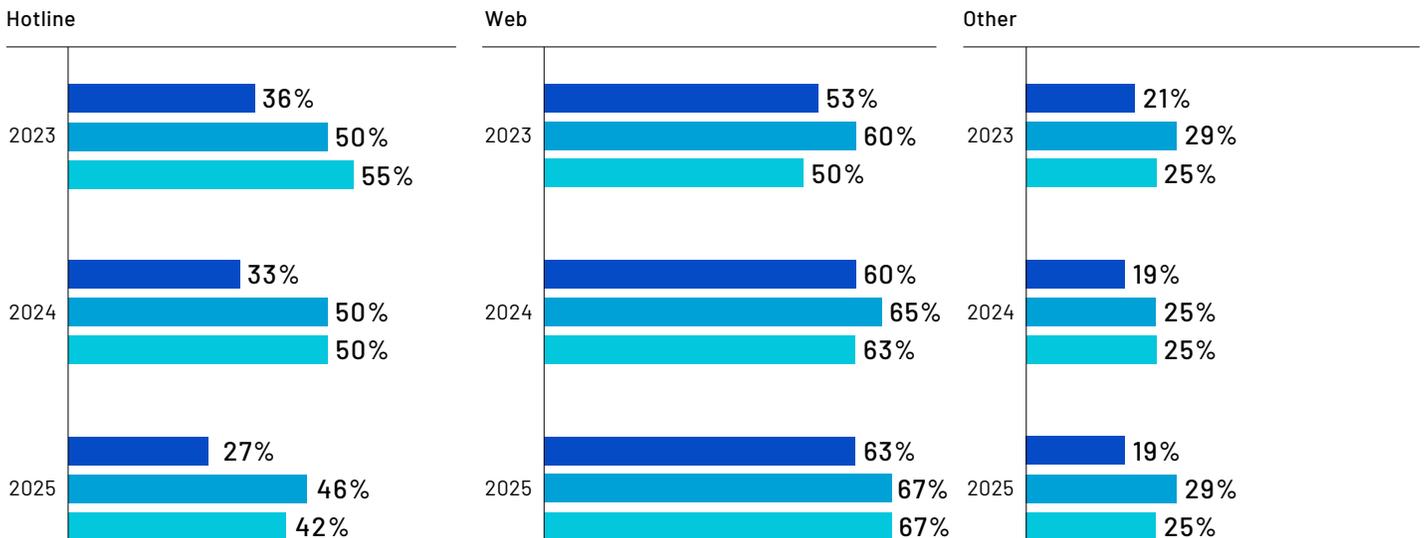
Reporter Category - Intake Method

Notable in 2025: Third parties are following the general trend in moving toward more web-based reporting. The drop in Hotline usage by Employees over the last three years is notable, moving from 36% in 2023 to 27% in 2025. Also notable is the growing trend of third-party Web reporting, but organizations that want to hear from third parties will want to ensure there is a phone option, given that close to half still use the Hotline.



REPORTER CATEGORY - INTAKE METHOD Median reporting value (MRV)

■ Employee ■ Third Party ■ Other



Reporter Category – Risk Category

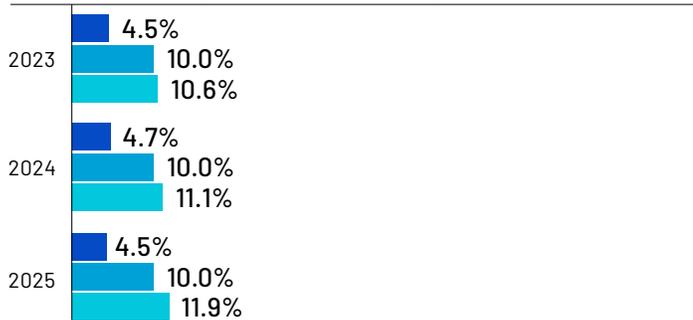
Notable in 2025: By median, third parties continue to make more than twice the share of reporting for *Accounting, Auditing and Financial Reporting* issues than employees. While third parties account for a far smaller share of reports overall than employees do, this highlights

how third-party reports may be an especially important risk signal. This dynamic is even more prominent in *Business Integrity*, with overall trends generally consistent across 2024 and 2025 data. We also provide frequency values for reference.

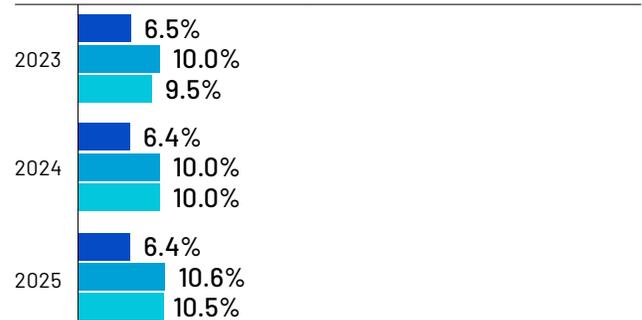
REPORTER CATEGORY – RISK CATEGORY Median reporting value (MRV)

■ Employee ■ Third Party ■ Other

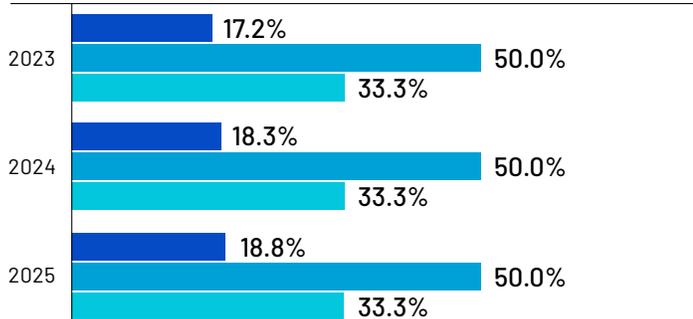
Accounting, Auditing and Financial Reporting



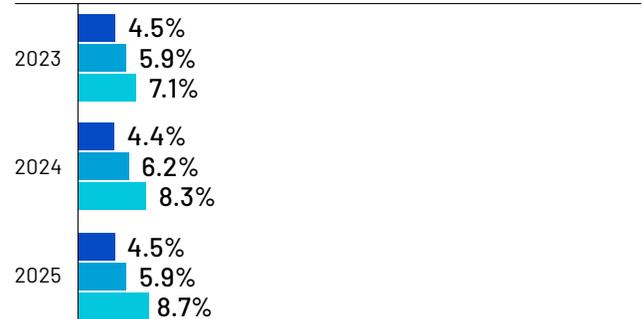
Environment, Health and Safety



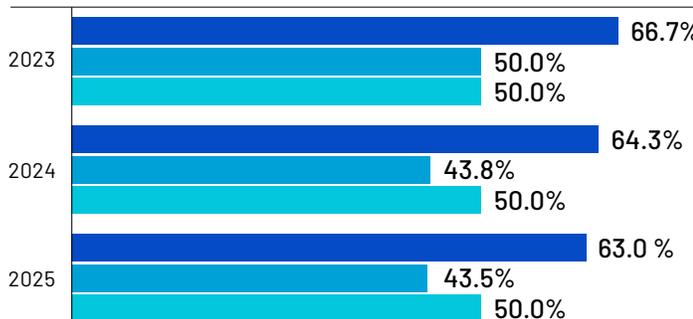
Business Integrity



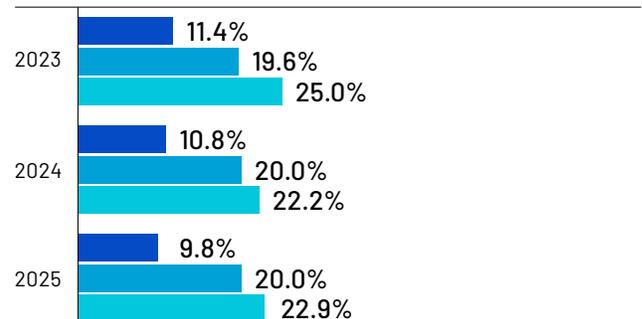
Misuse or Misappropriation of Assets

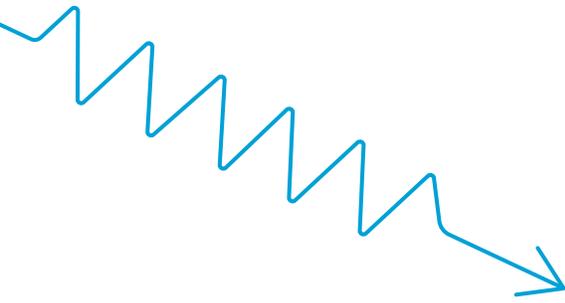


Workplace Conduct



Other

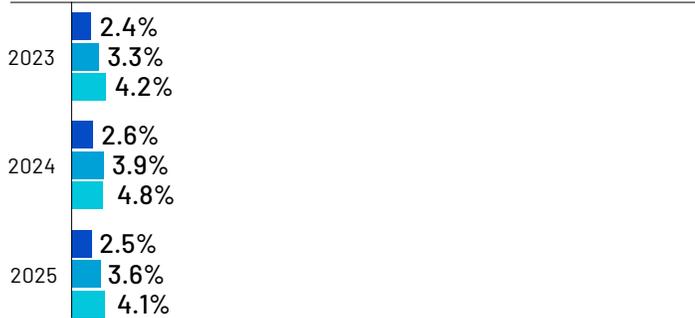




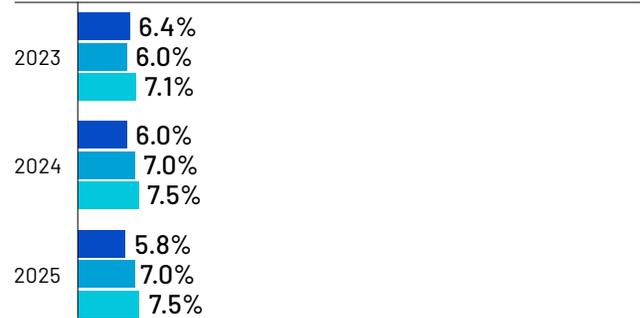
REPORTER CATEGORY - RISK CATEGORY
Frequency distribution

■ Employee ■ Third Party ■ Other

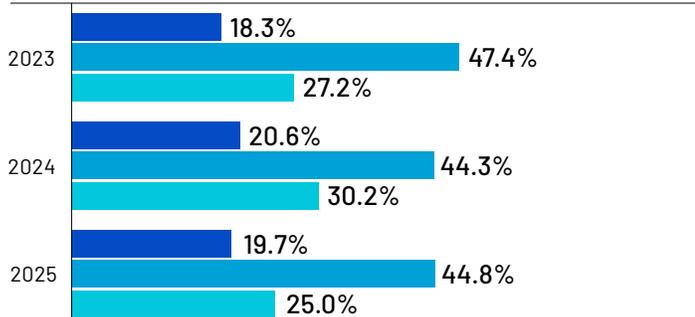
Accounting, Auditing and Financial Reporting



Environment, Health and Safety



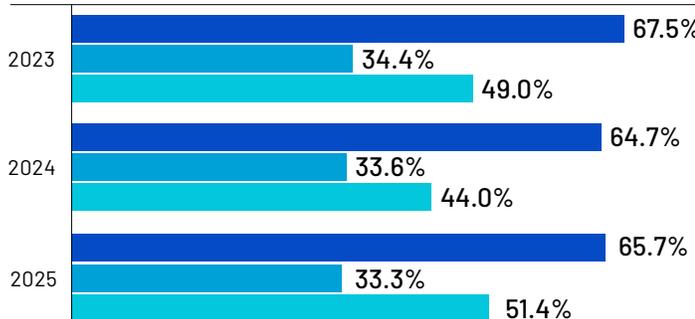
Business Integrity



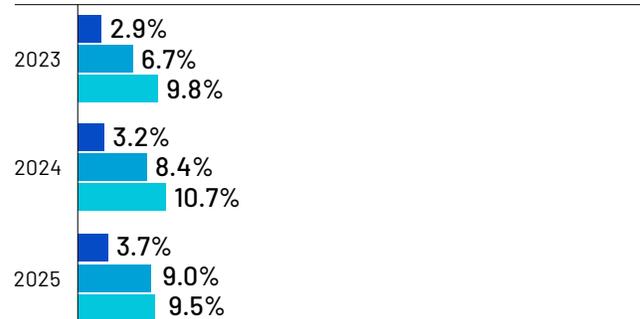
Misuse or Misappropriation of Assets



Workplace Conduct



Other

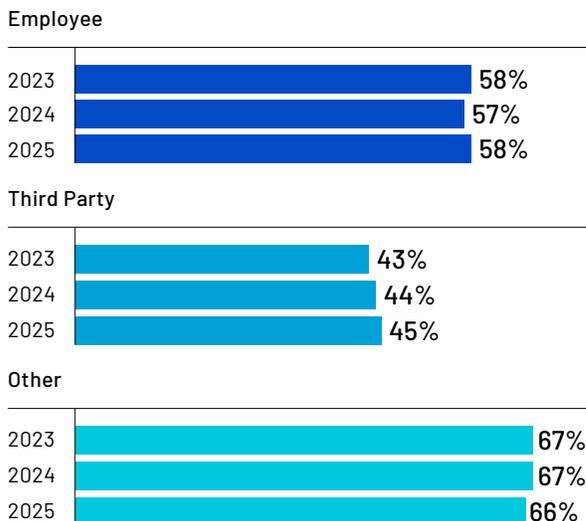


Reporter Category – Anonymous vs. Named Report and Substantiation Rate

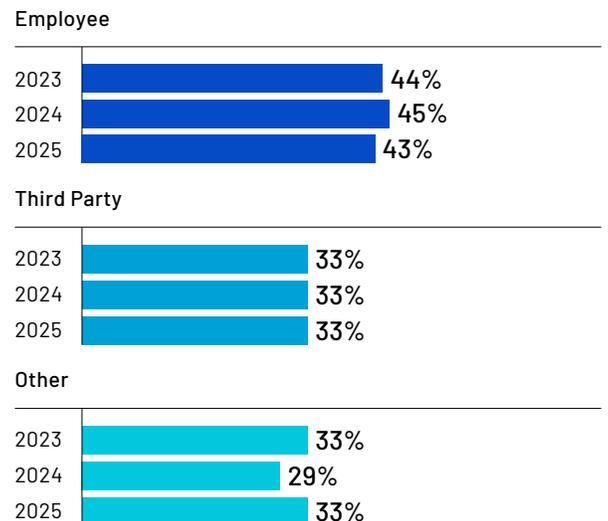


Notable in 2025: A median 45% of reports made by third parties in 2025 were anonymous, compared to 58% from employees. This was largely consistent when comparing 2024 and 2025 reporting data. While some suppliers or contractors may be concerned about giving their name, customers and less job-dependent reporters are likely driving the lower anonymity rate for third parties.

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

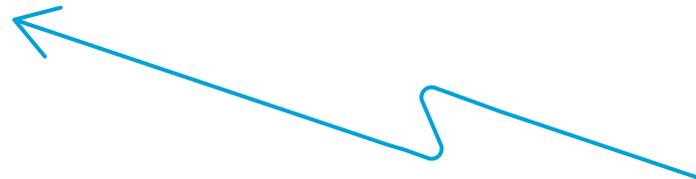


REPORTER CATEGORY – SUBSTANTIATION RATE Median reporting value (MRV)



Reporter Category – Report Outcome

Notable in 2025: Generally, a smaller share of reports from third-party reporters results in a punitive outcome compared to reports by employees. However, Discipline declined, and Separation remained a steady share of all outcomes for third-party reports comparing 2024 and 2025. The percentage of third-party reports where No Action was taken has been steadily declining over the last three years.

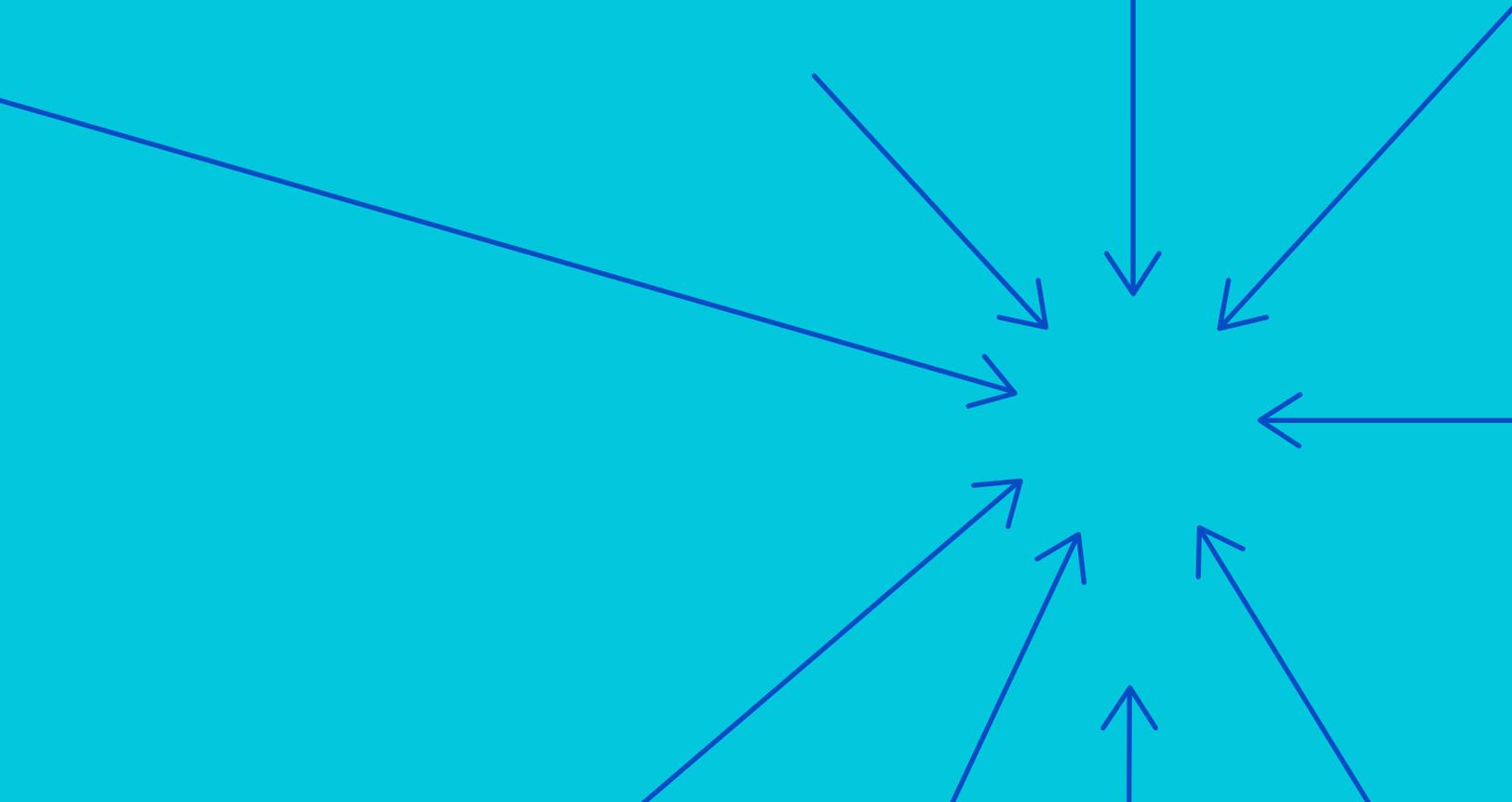


REPORTER CATEGORY – REPORT OUTCOME BY REPORTER CATEGORY
Frequency distribution

Category	Year	No Action	Other	Referred	Policy Change	Training	Discipline	Separation
Employee	2023	10.0%	15.0%	2.0%	6.7%	10.6%	38.2%	17.4%
	2024	10.5%	14.6%	2.6%	5.9%	11.1%	37.8%	17.6%
	2025	10.9%	13.5%	3.0%	6.8%	11.9%	37.7%	16.2%
Third Party	2023	22.0%	18.0%	2.1%	7.9%	12.9%	29.5%	7.6%
	2024	17.2%	19.2%	3.0%	8.3%	12.0%	31.2%	9.1%
	2025	16.4%	21.6%	3.2%	7.6%	16.0%	26.1%	9.1%
Other	2023	17.4%	19.9%	2.6%	5.3%	7.9%	36.9%	10.0%
	2024	17.0%	17.2%	2.9%	4.9%	10.3%	33.9%	13.8%
	2025	11.6%	36.9%	2.9%	4.4%	10.6%	23.5%	10.1%

11

Reports by Company Ownership



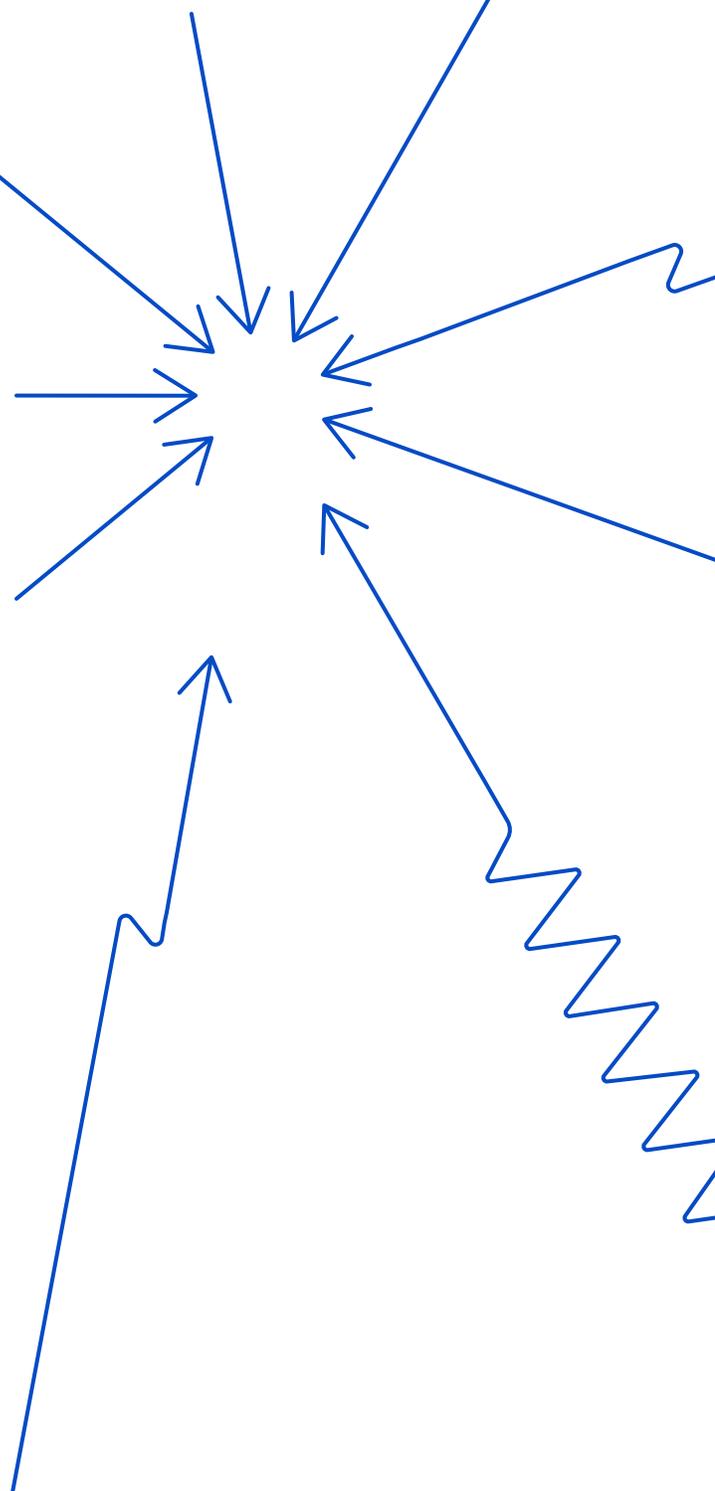
11 Reports by Company Ownership

Reports by Company Ownership Median and Frequency

Also included in our benchmarking is data by organization ownership. Our data is divided into four categories:

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

We note that the vast majority of our data reflects private and public organizations. Education and Government organizations are much smaller data sets; in addition, Government typically represents state and local entities.



Reports by Company Ownership - Reports per 100 Employees by Company Ownership

Notable in 2025: While Government organizations showed the highest median report volume at 2.67 reports per 100 Employees, as we noted, this is a smaller dataset. When comparing Private and Public companies, we found that report volume is significantly higher for Private organizations.



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

Ownership	Year	10th	25th	Median	75th	90th
Private	2024	0.3	0.73	1.80	4.89	16.9
	2025	0.4	0.77	1.94	5.31	17.9
Public	2024	0.3	0.53	1.10	2.55	6.5
	2025	0.3	0.57	1.19	2.70	6.7
Education	2024	0.4	0.73	1.41	3.57	9.9
	2025	0.4	0.82	1.58	3.91	10.2
Government	2024	0.6	1.02	2.38	6.17	14.7
	2025	0.6	1.16	2.67	7.88	18.2

Reports by Company Ownership - Intake Method by Company Ownership

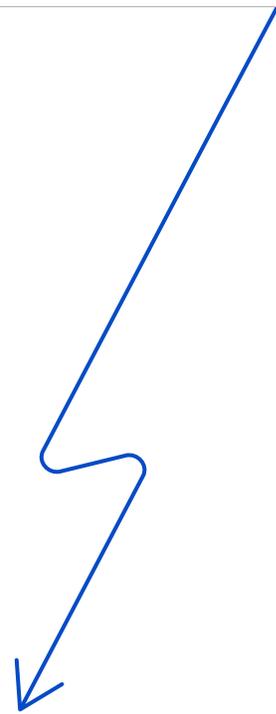
Notable in 2025: The most movement year-over-year was with Private companies, which saw a notable decrease in Hotline reporting and an increase in Other.

INTAKE METHOD BY COMPANY OWNERSHIP Frequency distribution

Company Ownership	Year	Hotline	Web	Other
Private	2024	30.2%	30.4%	39.3%
	2025	25.8%	29.4%	44.8%
Public	2024	29.2%	35.6%	35.2%
	2025	25.7%	38.2%	36.1%
Education	2024	16.3%	60.2%	23.5%
	2025	12.6%	61.9%	25.5%
Government	2024	25.8%	38.9%	35.2%
	2025	22.8%	47.2%	30.0%

Reports by Company Ownership - Risk Categories by Company Ownership

Notable in 2025: Consistent with last year, Private companies receive a higher median of *Business Integrity* reports than Public companies, and Public companies receive a higher median of *Workplace Conduct* reports.

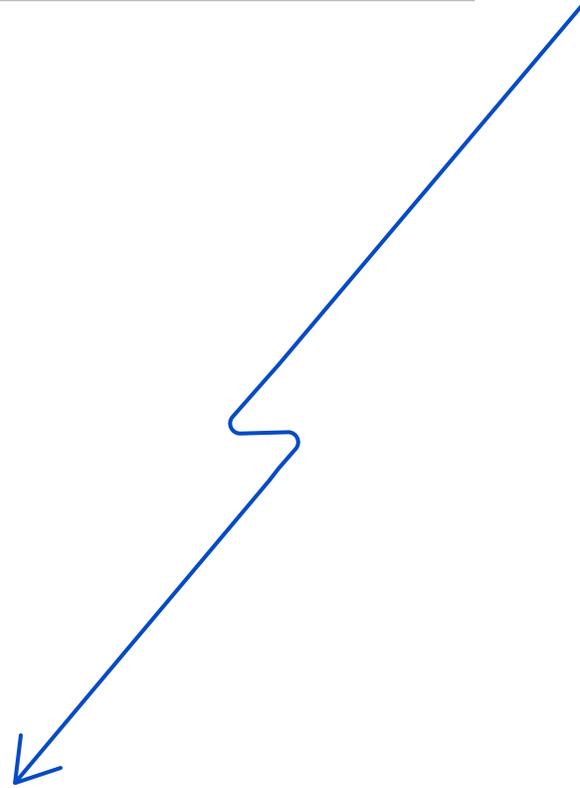


RISK CATEGORY BY COMPANY OWNERSHIP
Median reporting value (MRV)

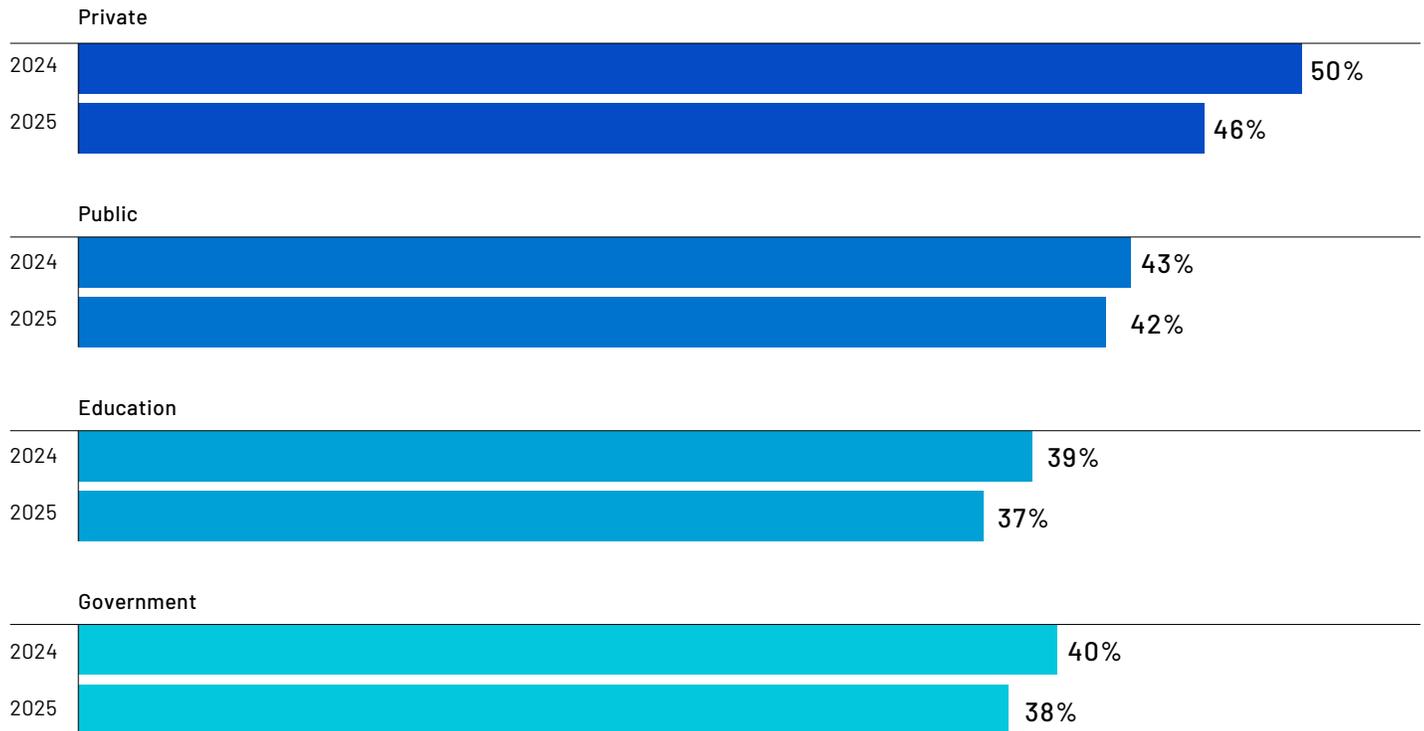
Risk Category	Private	Public	Education	Government
Accounting, Auditing and Financial Reporting	4.2%	4.0%	4.9%	6.6%
Business Integrity	21.0%	18.3%	21.9%	25.0%
Workplace Conduct	52.2%	57.7%	49.3%	37.0%
Environment, Health and Safety	6.7%	5.4%	8.5%	6.5%
Misuse or Misappropriation of Assets	4.0%	3.6%	4.5%	6.4%
Other	12.8%	11.1%	15.1%	17.6%

Reports by Company Ownership - Substantiation by Company Ownership

Notable in 2025: Private companies are more likely to substantiate cases than Public companies. This may be attributed to a lower anonymous reporting rate (52% for Private versus 55% for Public).



SUBSTANTIATION BY COMPANY OWNERSHIP Median reporting value (MRV)

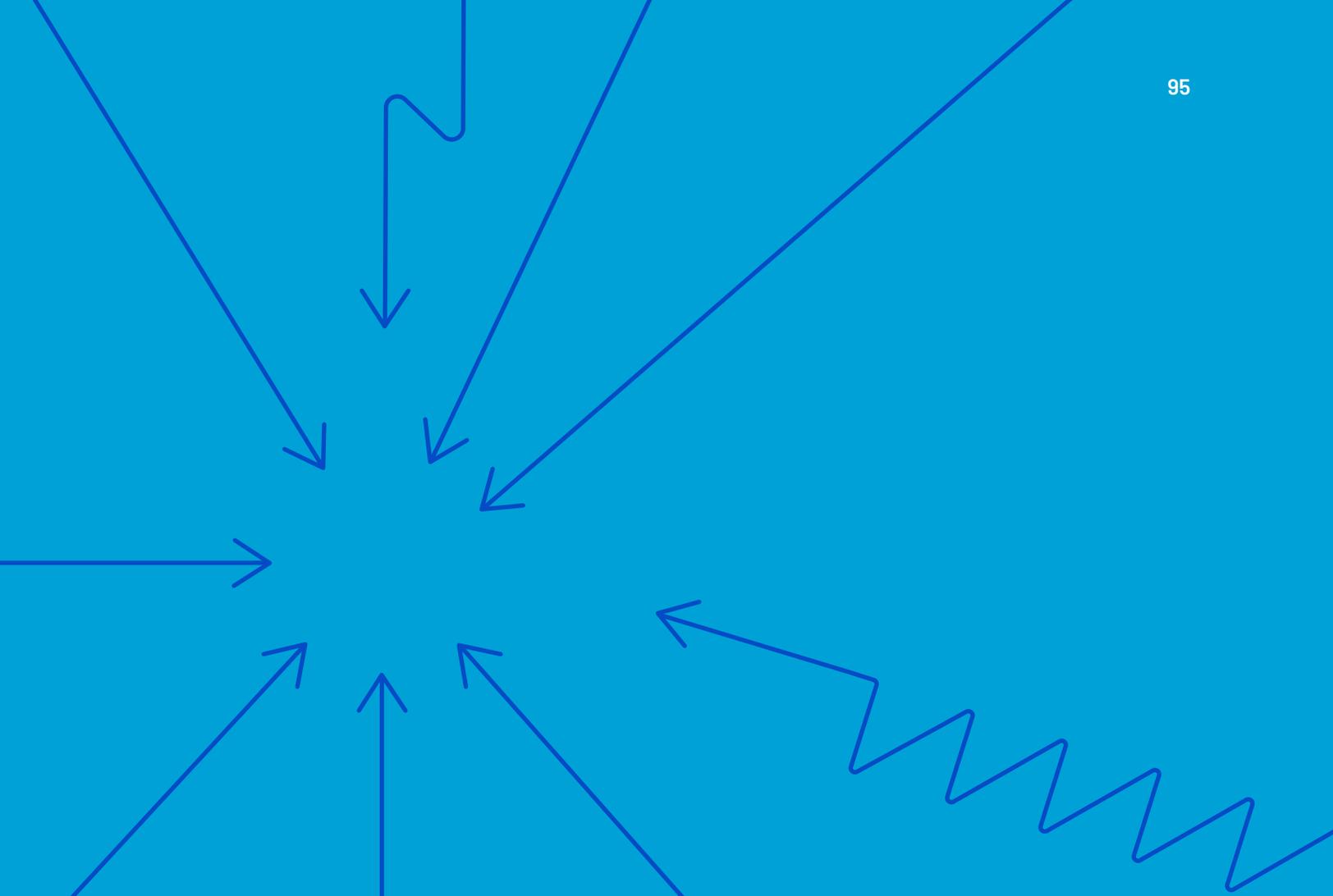


Reports by Company Ownership - Report Outcome by Company Ownership (Frequency)

Notable in 2025: Findings on Outcome by Company Ownership show that Private companies are more likely to separate employment than all other groups. Public companies are far more likely to impose Discipline than the other groups.

REPORT OUTCOME BY COMPANY OWNERSHIP Frequency distribution

Outcome	No Action	Other	Referred	Policy Change	Training	Discipline	Separation	Total
Private	16.1%	14.9%	3.5%	6.4%	10.3%	28.5%	20.3%	100%
Public	10.6%	14.2%	3.6%	7.9%	9.0%	39.5%	15.2%	100%
Education	9.4%	40.8%	4.3%	6.7%	13.6%	21.8%	3.4%	100%
Government	10.9%	7.8%	10.3%	9.8%	27.7%	23.5%	10.0%	100%



12
**Conflict of
Interest
Disclosures**

12 Conflict of Interest Disclosures per 100 Employees

Conflicts of Interest Disclosures per 100 Employees Median and Frequency

For the second year in a row, NAVEX examined data from our service providing Conflict of Interest Disclosure management. While Conflict of Interest remains a *Risk Type* in our analysis of customer internal reporting, this new data may help shed more light on trends within this critical Compliance process. Last year, we evaluated approximately 144,000 disclosures; that number increased to nearly 200,000 in 2025.

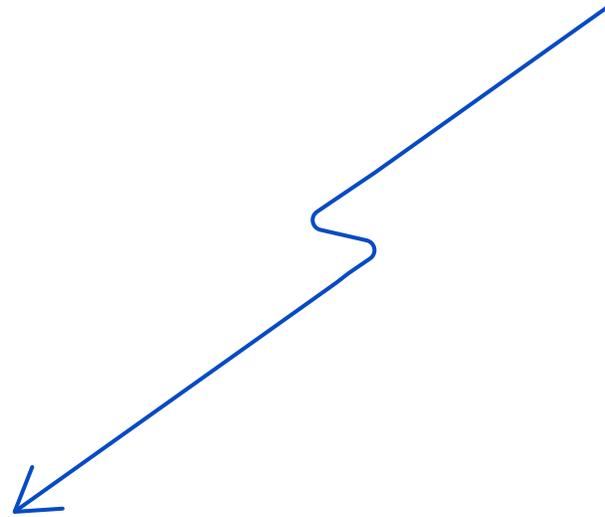
How to calculate: Find the number that reflects all Conflict of Interest Disclosures received. Divide that number by the number of employees in the organization, then multiply by 100.

Notable in 2025: The median Conflict of Interest Disclosures per 100 Employees was 3.80 in 2025. We chose to further separate this data by comparing the United States and Europe, the Middle East and Asia, and the Asia Pacific regions. In the U.S., median disclosures were 4.52 per 100 employees. In EMEA/APAC, they were 1.16.

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



Conflict of Interest Disclosures – Disclosure Category



DISCLOSURES BY DISCLOSURE CATEGORY
Frequency distribution

Disclosure Category	Combined		U.S.		EMEA/APAC	
	2024	2025	2024	2025	2024	2025
Relationships	28.0%	29.2%	27.5%	29.3%	36.7%	28.1%
Outside Employment	15.3%	18.7%	15.5%	19.0%	11.6%	13.8%
Outside Investments	14.9%	12.3%	15.4%	12.9%	2.5%	2.0%
Board Positions	13.6%	11.7%	13.8%	11.9%	9.2%	8.4%
Family Member Employment	9.5%	9.2%	8.9%	8.2%	22.2%	27.4%
Government and Political Positions	5.9%	6.2%	6.0%	6.3%	3.7%	4.3%
Outside Business Activities	4.3%	4.4%	4.2%	4.3%	6.2%	5.2%
Advisory Organization	3.5%	3.9%	3.6%	4.0%	3.0%	2.3%
Gifts & Entertainment - Received	2.5%	2.2%	2.6%	2.0%	1.0%	5.3%
Gifts & Entertainment - Given	0.5%	0.7%	0.5%	0.7%	0.3%	0.6%
Financial Support or Loans	2.0%	1.6%	1.9%	1.6%	3.5%	2.6%

Conflict of Interest Disclosures – Disclosures by Employee Role and Region

Notable in 2025: Consistent with last year, Individual Contributors retained the highest share of Disclosure Frequency, at 58.5%. We note some significant changes year over year in EMEA/APAC; however, this could be due to the smaller number of Disclosures in those regions.

CONFLICT OF INTEREST DISCLOSURES – DISCLOSURES BY EMPLOYEE ROLE Median reporting value (MRV)

Role	Combined		U.S.		EMEA/APAC	
	2024	2025	2024	2025	2024	2025
Executive	3.9%	3.6%	3.6%	3.5%	10.4%	4.4%
Individual Contributor	59.8%	58.5%	59.7%	58.1%	61.0%	65.6%
Manager	34.0%	34.2%	34.4%	34.5%	25.0%	27.6%
Not Listed	2.3%	3.8%	2.3%	3.8%	3.6%	2.4%

Conflict of Interest – Disclosures by Employee Role and Disclosure Category

Notable in 2025: The breakdown of disclosures by employee roles yields expected results. As noted above, the vast majority of disclosures by frequency were made by individual contributors, who primarily disclosed Relationships (34.2%) and Outside Employment (21.8%), both of which increased year-over-year.

Managers were also most likely to disclose Relationships (25%, increasing from 22.9% in 2024), followed by Board Positions (18.3%).

Executives primarily report on Board Positions (30.4%), Outside Investments (18%) followed by Relationships (11.4%). Executives disclosed Outside Employment, Board Positions, Advisory Organizations, and Government and Political Positions at an increased rate, while Family Member Employment, Outside Investments and Relationships decreased substantially.

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

Disclosure Category	Executive		Individual Contributor		Manager		Not Listed	
	2024	2025	2024	2025	2024	2025	2024	2025
Advisory Organization	7.2%	9.9%	2.2%	2.4%	4.9%	5.4%	10.2%	7.5%
Board Positions	25.5%	30.4%	9.5%	6.6%	19.4%	18.3%	14.4%	12.4%
Family Member Employment	9.6%	5.9%	9.5%	9.5%	9.9%	9.9%	2.9%	2.0%
Financial Support or Loans	3.3%	2.9%	2.4%	1.6%	1.2%	1.6%	2.9%	1.0%
Gifts and Entertainment - Given	0.4%	0.3%	0.5%	0.7%	0.7%	0.8%	0.3%	0.3%
Gifts and Entertainment - Received	2.0%	2.6%	2.4%	1.8%	2.9%	2.7%	1.8%	1.6%
Government and Political Positions	2.0%	3.5%	6.4%	6.0%	4.7%	5.5%	15.2%	17.4%
Outside Business Activities	4.2%	4.3%	5.0%	5.1%	3.0%	3.3%	5.4%	3.3%
Outside Employment	8.7%	10.9%	17.9%	21.8%	10.0%	11.4%	40.0%	42.7%
Outside Investments	21.0%	18.0%	11.8%	10.4%	20.4%	16.1%	1.4%	2.2%
Relationships	16.2%	11.4%	32.5%	34.2%	22.9%	25.0%	5.4%	9.5%
Grand Total	100%	100%	100%	100%	100%	100%	100%	100%

Conflict of Interest Disclosures per 100 Employees – Disclosures by Industry Type

Notable in 2025: Like the remaining Conflict of Interest Disclosures per 100 Employees metrics, these values are expected to reveal trends over subsequent years of analysis. In 2025, Religious, Grantmaking, Civic, Professional and Similar Organizations reported the greatest volume of Conflict of Interest across our distribution,

though it was a significant decline from 2024. Professional, Scientific and Technical Services was next. These new metrics may invite consideration of industries experiencing relatively large volumes of disclosures, and where program managers may want to make the case for more robust resources to support that activity.

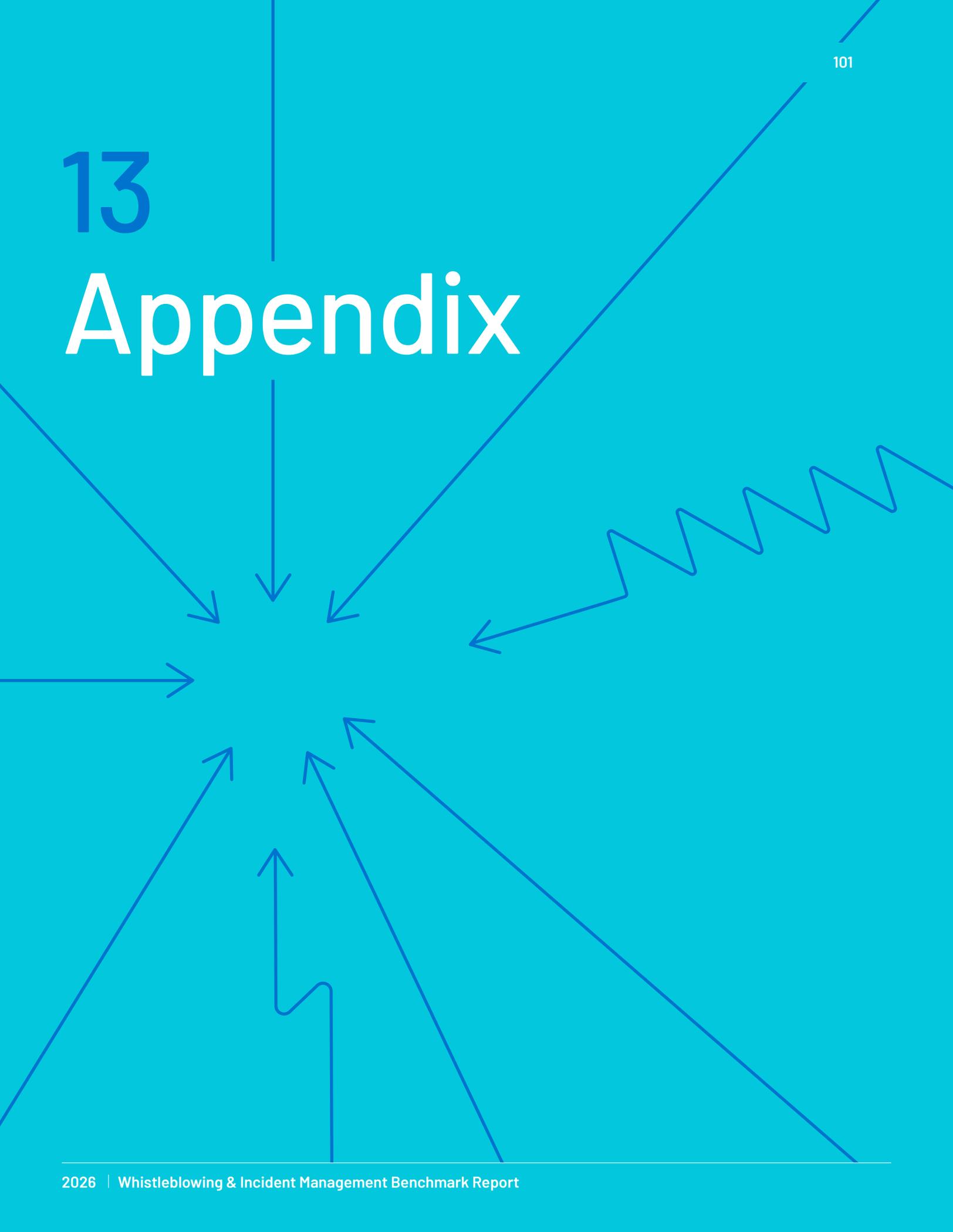
CONFLICT OF INTEREST DISCLOSURE – TOP-10 DISCLOSURES BY INDUSTRY TYPE

Median reporting value (MRV)

Industry	Combined
	2025
Religious, Grantmaking, Civic, Professional, and Similar Organizations	19.0%
Finance and Insurance	15.7%
Professional, Scientific, and Technical Services	15.6%
Health Care and Social Assistance	10.4%
Educational Services	10.3%
Utilities	4.81%
Transportation equipment manufacturing	3.66%
Information	3.41%
Mining, quarrying, and oil and gas extraction	2.70%
Retail Trade	2.53%

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Appendix



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

Workplace Conduct

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

Workplace Conduct *continued*

Retaliation	Reports of Retaliation/reprisal of any kind against an employee including claims of any action taken to punish or dissuade an employee from making a report or participating in an investigation either internally or externally. Retaliation claims most often involve allegations against a manager, supervisor or some other person with control and power over the reporting person. However, Retaliation can also involve conduct by a coworker.
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Business Integrity

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

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

Accounting, Auditing and Financial Reporting

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

Misuse or Misappropriation of Assets

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

Environment, Health and Safety

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

Other

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

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

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

What is a distribution?

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

Defining average: mean vs. median vs. mode

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

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

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

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

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

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

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

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

Skewed distributions

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

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

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

Examples and implications of altering a distribution

Let's consider the following distribution:

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

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

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

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

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

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

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

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

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

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

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

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

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As one of the earliest ethics officers in the industry, Carrie Penman has been with NAVEX since 2003 after serving four years as deputy director of the Ethics and Compliance Officer Association (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, Carrie leads the company's formal risk management processes. She also oversees its internal ethics and compliance activities employing many of the best practices that NAVEX recommends to its customers.

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

Carrie was awarded the Lifetime Achievement Award for Excellence in Compliance

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

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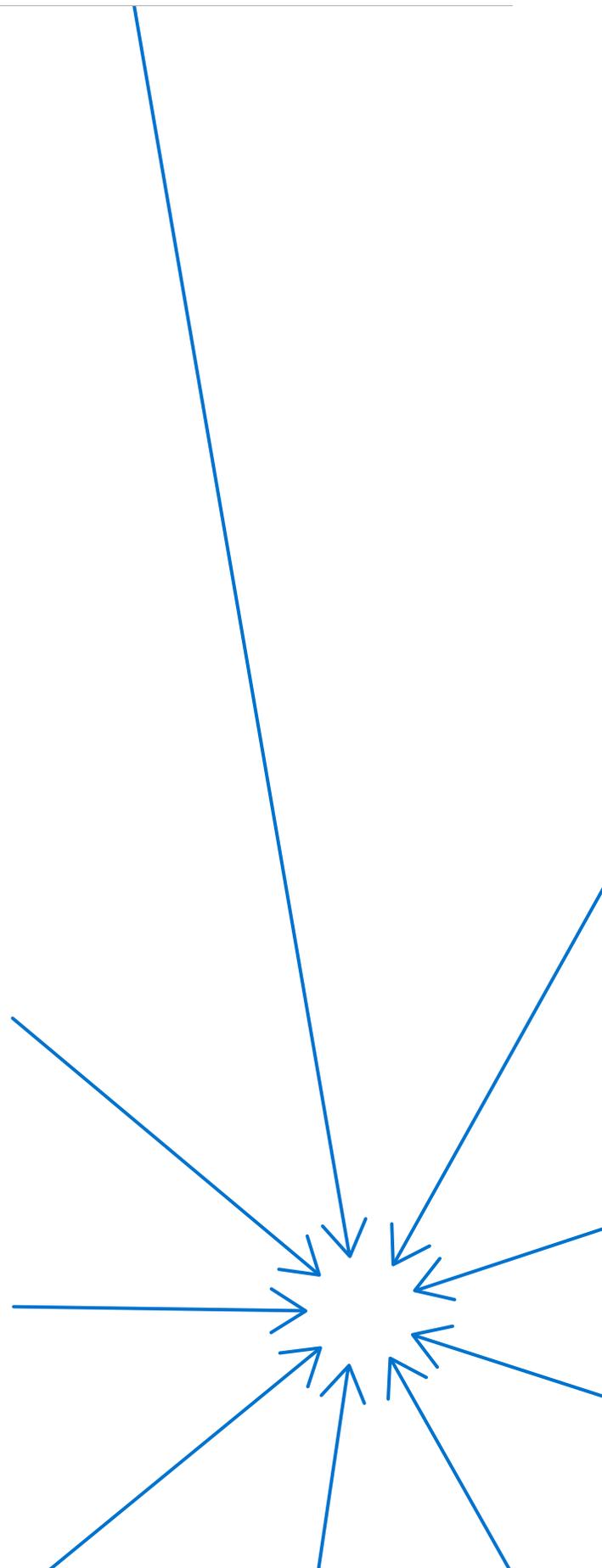
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Anders transitioned from a career in banking to join NAVEX in 2020 as the company's inaugural data scientist. Since then, he has been instrumental in enhancing the data ecosystem, leveraging his expertise in applied economics to analyze and improve compliance-related human behavior data.



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