

Whistleblowing &  
Incident Management Benchmark  
**Executive Summary and  
Regional Data Highlights**

2026



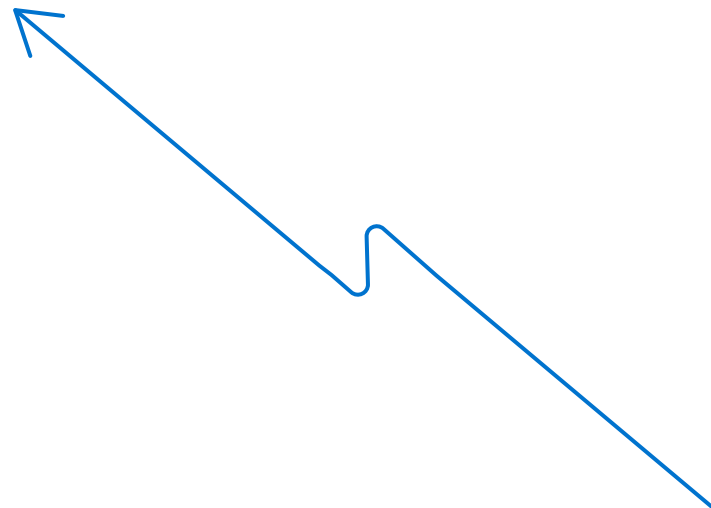
# Executive Summary

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

## Regional benchmark comparisons

While global benchmarks provide an important reference point, regional comparisons offer additional insight into how reporting behaviors and investigation outcomes vary across different parts of the world. Cultural norms, regulatory environments and organizational structures can all influence how employees choose to report concerns and how organizations manage their cases. The following regional benchmarks compare reporting volume, anonymity, substantiation rates, case closure timelines, report intake methods and risk category distribution across North America, South America, Europe and the Asia Pacific region (APAC).

Several notable differences emerge when comparing regional metrics to the global benchmarks. Reporting volume is highest in South America at 2.85 Reports per 100 employees, significantly above the global median of 1.65, while Europe and APAC report substantially lower volumes at 0.77 and 0.83 respectively. One important note regarding the South American data is that it reflects a smaller set of participating organizations compared to other regions. As a result, all of these metrics may be more sensitive to outliers and should be interpreted with that context in mind. That said, it is notable that the highest report volume has consistently been from South America.

Anonymous reporting rates are also higher than the global rate outside of North America (52%) – particularly APAC (64%) and both South America and Europe (62%) – compared to the global median of 55%. Investigation timelines show meaningful variation as well, with North America closing cases fastest at a median of 26 days, compared to 51 days in both Europe and APAC. Differences in intake methods are also pronounced, with web reporting dominating in South America (75%) and remaining the leading channel across Europe and APAC, while North America shows a more balanced distribution across reporting channels (phone, web and other intake methods).

Risk Category distributions remain broadly consistent across regions, with Workplace Conduct representing the largest share of reports globally and regionally. However, regional variation appears in categories such as Business Integrity, which accounts for a larger share of reports in APAC and South America, and Accounting, Auditing and Financial Reporting concerns, which appear more frequently in Europe and APAC than in North America.

### SNAPSHOT OF OUR DATABASE

4,052

Number of Organizations

2.37 Million

Number of Reports

77 Million

Number of Employees

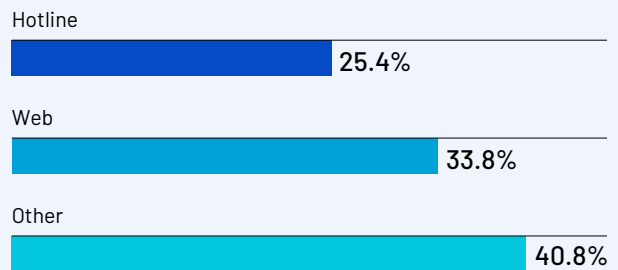
#### Top Industries:

- 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)

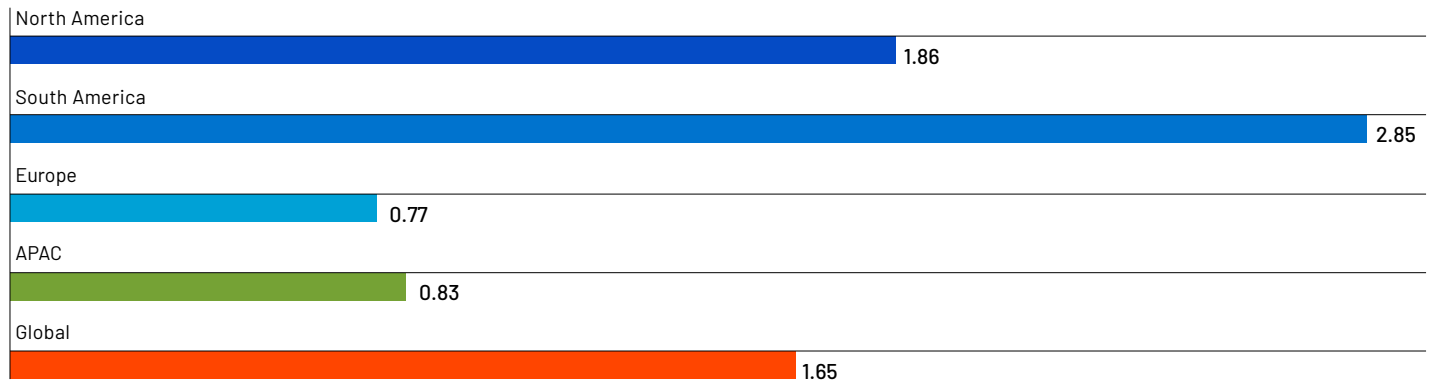


# Regional Data Highlights

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### Reports per 100 Employees

Median Reporting Value (MRV)



### Anonymous Reports

MRV



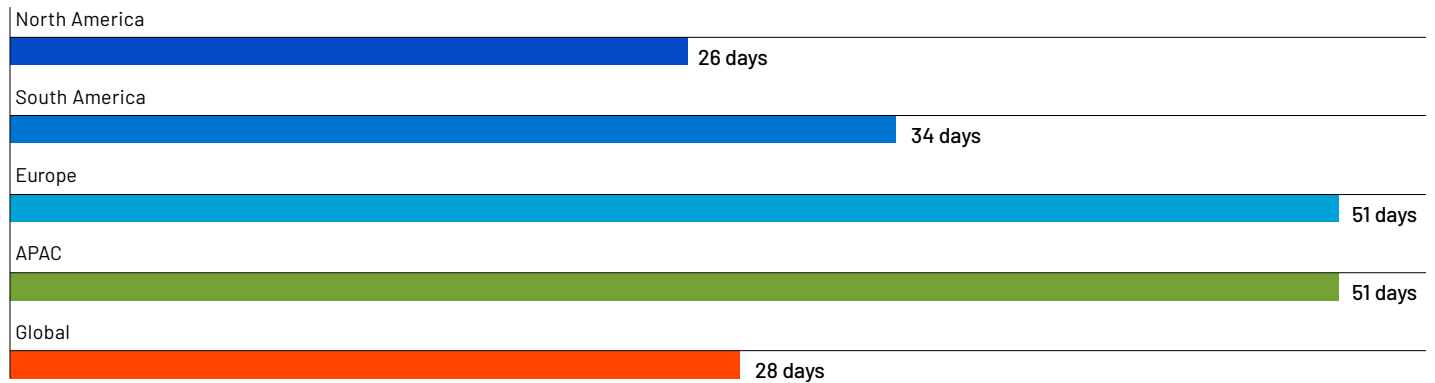
### Substantiation Rate

MRV



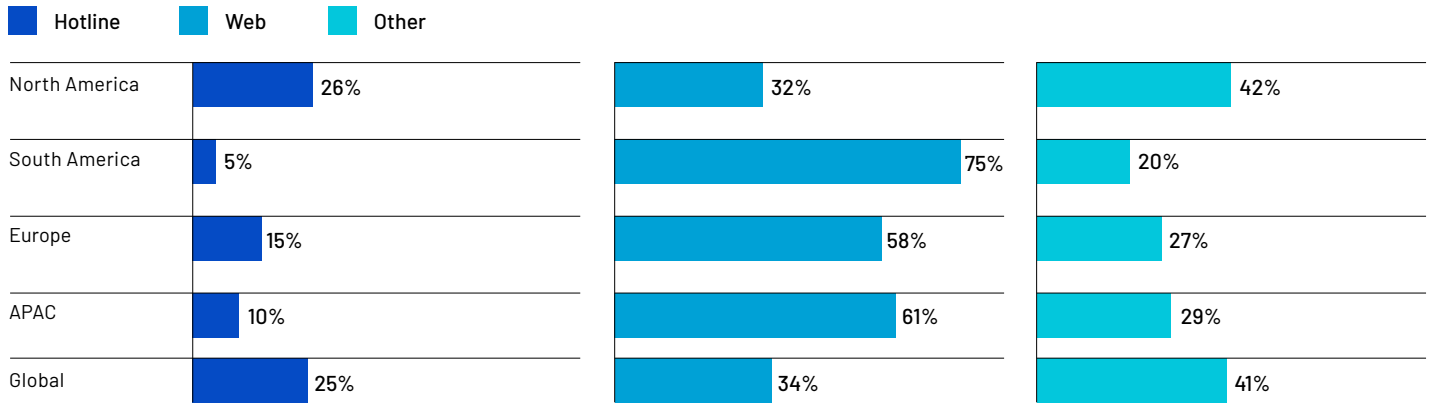
### Case Closure Time

Organization Median Values



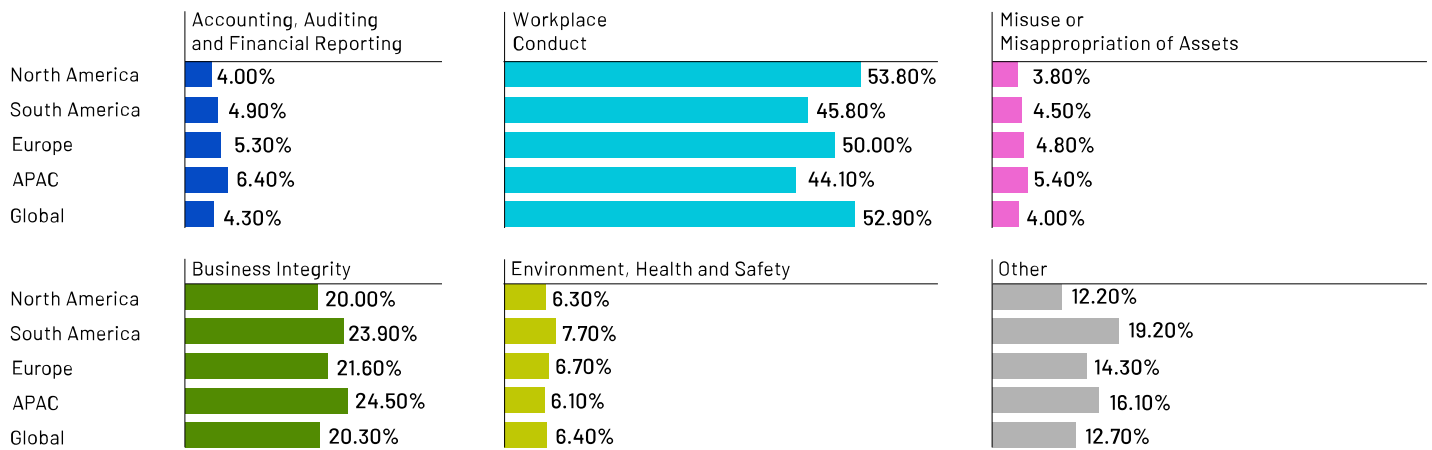
### Report Intake Method

Frequency distribution



### Risk Categories and Risk Types – Risk Types by Category

MRV



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