BUILDING A BEST-IN-CLASS
WHISTLEBLOWER HOTLINE PROGRAM

ACFE
Association of Certified Fraud Examiners

The Institute of **Internal Auditors**

HOW DOES YOUR WHISTLEBLOWER PROGRAM MEASURE UP?*

The most common business units with responsibility for **overseeing** the whistleblower hotline program are:

42% — INTERNAL AUDIT

36% — AUDIT COMMITTEE

36% — COMPLIANCE

29% of organizations with a dedicated fraud department assigned that team to **assist with oversight** of the whistleblower hotline program.

91% of hotline programs can receive **anonymous reports.**
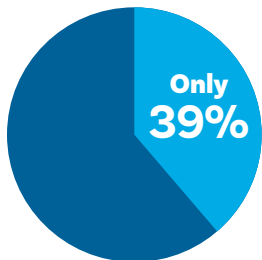
Most organizations provide multiple avenues of reporting. **Top 4 mechanisms used:**

Dedicated **hotline** phone number **77%**

Website/online reporting mechanism **72%**

Dedicated hotline **email** address **60%**

Direct contact with a specific individual (e.g., phone number, office location) **40%**

Only **39%** of whistleblower programs undergo **formal audits.**

Less than half (44%) of organizations train managers and supervisors on how to **avoid, recognize, and respond** to **potential retaliation** against whistleblowers.

44%

Organizations whose hotline program is **"extremely"** or **"very"** effective:

53% WITH
Organizations with a **fraud department**

35% WITHOUT
Organizations without a **fraud department**