

NAVEX Whistleblower Report 2026 - Our Assessment for You

Last week, NAVEX published the 2026 Whistleblowing & Incident Management Benchmark Report — the world's largest analysis of whistleblowing data, based on 2.37 million reports from over 4,000 organizations (link to download the report: [2026 Whistleblowing Statistics & Benchmarking | NAVEX](#)).

Some of the findings are highly relevant for Swiss companies, which is why we have summarized the key points for you:

The gap between reporting volume and investigation capacity is widening

- Global: 1.65 reports per 100 employees (2024: 1.57 reports)
- Europe: 0.77 reports per 100 employees (2024: 0.7 reports)
- As reporting volume increases, so does the pressure on the system: case closure time for Workplace Conduct has risen from 19 to 31 days globally across all organization sizes and risk categories (Europe: 51 days)

Significance of walk-in reports

- Globally, the share of walk-in reports has increased
- In Europe, the walk-in share is lower compared to web-based reports; nevertheless, Swiss companies should ensure that reports made in person are also systematically captured and that managers are trained to receive and handle them appropriately

Retaliation

- Fear of retaliation as a barrier to speaking up
- Tone from the top has a significant influence on employee trust and reporting behavior. Conversely, retaliatory actions taken by management themselves can quickly undermine even a well-functioning reporting system

Further trends and findings

- Workplace Conduct remains the largest reporting category, followed by Business Integrity
- 4-year trend: reports concerning product quality and safety, data privacy, and retaliation are increasing
- The overall substantiation rate remains strong (44%)
- Third-party reports are significant and account for 10% of all reports; third-party reports primarily concern accounting, auditing & financial reporting as well as Business Integrity

Assessment from our practice

As valuable as the report is as a benchmark — three points deserve a more nuanced consideration:

- The NAVEX dataset is heavily US-centric. The global benchmarks therefore primarily reflect North American reporting and corporate culture. For Swiss companies, the European figures (e.g. 0.77 reports per 100 employees, case closure time of 51 days) are the more realistic point of comparison — although even these are only partially transferable due to cultural and regulatory differences within Europe.
- NAVEX consistently uses the median rather than the mean. This is methodologically sound, as outliers distort the figures less. However, it also means that organizations with particularly high or low reporting volumes are not visible in the benchmarks.
- The reported case closure times are, in our experience, very ambitious. Particularly for more complex matters such as in the area of Business Integrity or in cross-border constellations — realistic processing times in Switzerland often significantly exceed the values cited by NAVEX. This should be taken into account when planning internal resources.

What does this mean for your company?

Despite these limitations, the report provides valuable reference points. Two questions that, in our view, are worth raising internally:

1. Do you know your own reporting rate per 100 employees — and how does it compare to the European benchmark?
2. Are your managers prepared to correctly receive and escalate reports made in person

If you would like to compare your figures against these benchmarks or see a need for external support in managing your reporting system or conducting internal investigations, we are happy to make ourselves available for a conversation.

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