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 a team to assist with oversight of the whistleblower hotline program.

91% of whistleblower programs can receive anonymous reports.

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.

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%

Organizations whose hotline program is “extremely” or “very” effective:
- **53%** WITH Organizations with a fraud department
- **35%** WITHOUT Organizations without a fraud department

*Initial findings from a global ACFE/IIA survey of 1,658 internal audit and anti-fraud professionals on fraud, whistleblowing, and retaliation. For more information, see [www.ACFE.com/whistleblower-hotline-report](http://www.ACFE.com/whistleblower-hotline-report) and [www.theiia.org/en/internal-audit-foundation](http://www.theiia.org/en/internal-audit-foundation/).