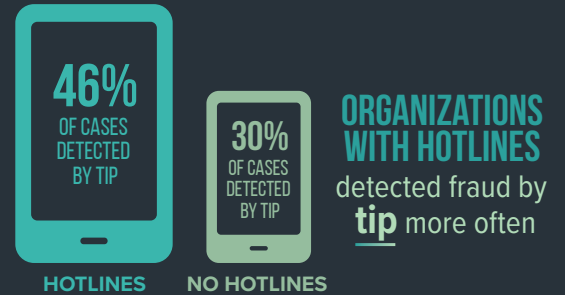


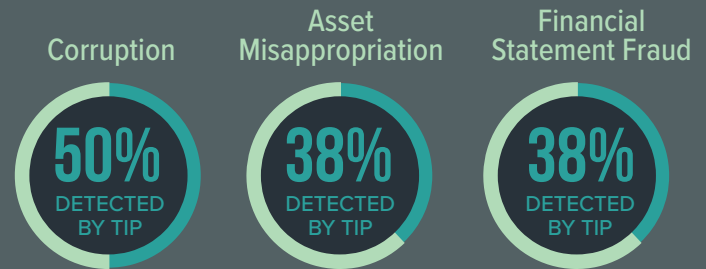
HOTLINES AND REPORTING MECHANISMS

The presence of a hotline or other reporting mechanism affects how organizations detect fraud and the outcome of the case.



Organizations **without hotlines** were more than **TWICE AS LIKELY** to detect fraud by accident or by external audit

CORRUPTION IS PARTICULARLY LIKELY TO BE DETECTED BY TIP



Telephone hotlines are most popular, but whistleblowers use various reporting mechanisms

Telephone hotline



Email



Web-based/
online form



Mailed letter/form



Other



Fax



NOT ALL TIPS COME THROUGH HOTLINES

When a reporting mechanism is not used, whistleblowers are most likely to report to:

DIRECT SUPERVISOR 32%

EXECUTIVE 15%

FRAUD INVESTIGATION TEAM 13%

COWORKER 12%

INTERNAL AUDIT 10%