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

63% of victim organizations had hotlines.

Fraud losses were 50% smaller at organizations with hotlines than those without.

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.

- Corruption: 50% detected by tip
- Asset Misappropriation: 38% detected by tip
- Financial Statement Fraud: 38% detected by tip

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%

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

- Telephone hotline: 42%
- Email: 26%
- Web-based/online form: 23%
- Mailed letter/form: 16%
- Other: 9%
- Fax: 1%