

The Lowlights Report

SUSA 2024 benchmark

SUSA is a free online tool for integrity professionals to self-assess how well a whistleblowing systems aligns with the ISO 37002:2021 standard and the requirements of the EU Directive (2019/1937).

SUSA stands for Speak-Up Self-Assessment. This tool is free to use and does not collect any identifiable data. SUSA was developed at EDHEC Business School, as part of the BRIGHT project, co-funded by the European Commission (EACEA – project 101143234).¹

SUSA launched in September 2024. By the end of that year, SUSA had been used 219 times. This report uses that data to create a benchmark for future SUSA usage.

How does your organization align with ISO 37002 and the requirements of the EU Directive (2019/1937)? Do you want to check how your organization scores on the benchmark?

¹ Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or the European Education and Culture Executive Agency (EACEA). Neither the European Union nor EACEA can be held responsible for them



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Go to SUSA: www.tinyurl.com/edhec-SUSA

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This report is named ‘The Lowlights Report’ simply because there aren’t really any highlights. We find that in general, internal whistleblowing channels are of **poor quality**.

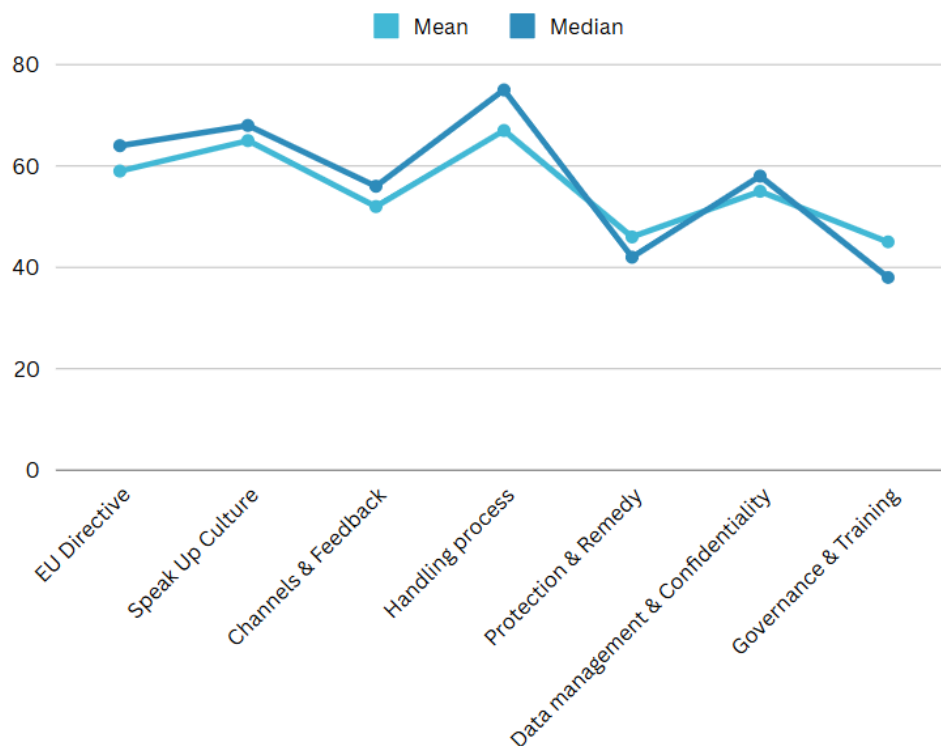
The SUSA tool provides a score on several aspects of the ISO 37002 standard and the EU requirements. The benchmark scoring in this report is based on the 219 times that SUSA was used between September and December of 2024.

This report was authored by Wim Vandekerckhove, who is available for presentation and discussion of further insights and implications from SUSA.

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1. SUSAs Scoring benchmarks

- For ‘Channels & Feedback’ the mean score was 52%, with a median of 56%.
- The scoring for the ‘Handling process’ had a mean of 67%, with the median at 75%.
- The mean score for ‘Protection & Remedy’ was 46%, with a median of 42%.
- The mean score for ‘Data management & Confidentiality’ was 55%, with a median of 42%.
- The scoring for aspects of ‘Governance & Training’ had a mean of 45%, with a median of 38%.
- Compliance with the EU requirements for the operation of internal reporting channels (EU Dir 2019/1937) had a mean of 59% and a median of 64%.
- Perceived Speak-Up Culture as psychological safety, discussability, and participative safety had a mean score of 65%, with a median of 68%.

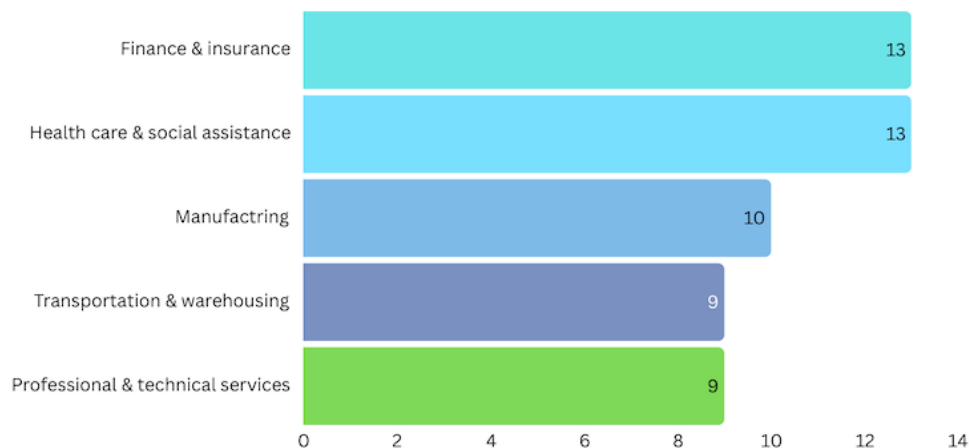


2. Organizational characteristics

The benchmark analysis in this report is based on 219 times that SUSA was used between September and December of 2024. The biggest group of SUSA-users had its operations within one EU country (39%). The second biggest group (30%) had activities in both EU and non-EU countries. A third group operated in more than one EU country (15%). Organizations that operated fully outside the EU represented 16% of the sample.

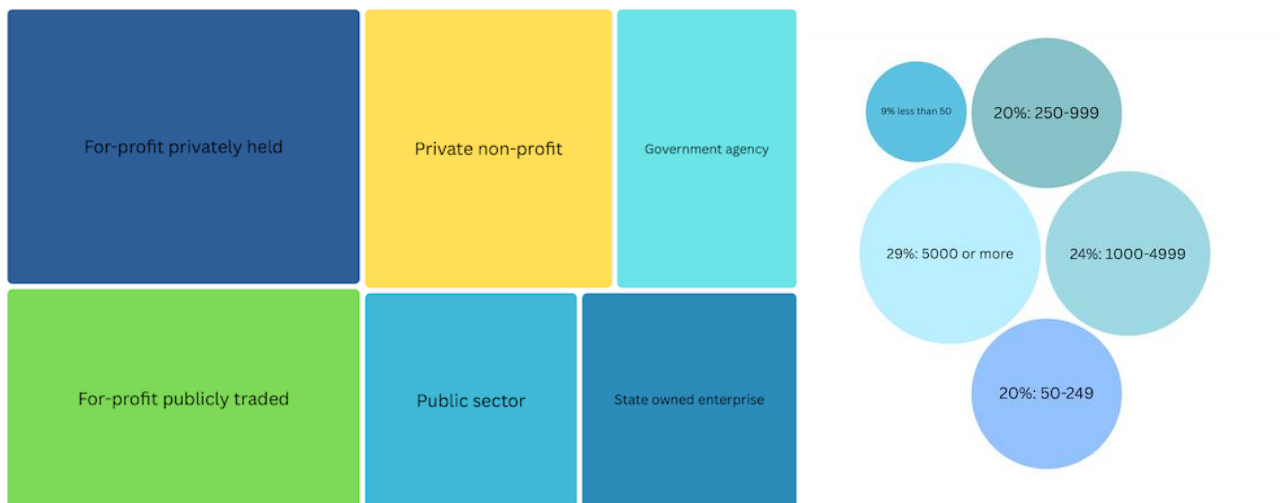


The top five industries that SUSA users operated in were finance and insurance, health and social care, manufacturing, transportation, and professional/technical services.



There was a spread across sectors, with 45% from the private sector (25% private held and 20% publicly traded), 37% public sector (13% government agencies, 12% state owned enterprises, 12% public sector organizations), and 18% civil society organizations.

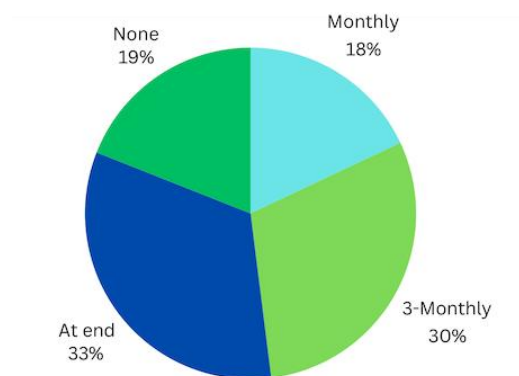
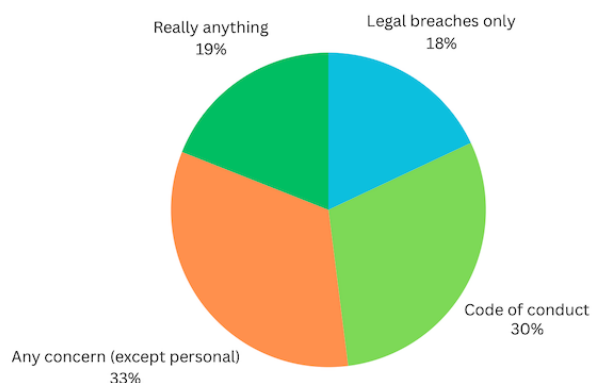
The sample was more or less split around the 1000 employees threshold: 53% were bigger (29% at 5000 or more employees, and 24% between 1000 and 4999), and 47% were smaller (20% between 250 and 999, 20% between 50 and 499, and just 7% less than 50 employees)..



3. Channels & Feedback

In 82% of the organizations it was possible to make an anonymous report through the channels.

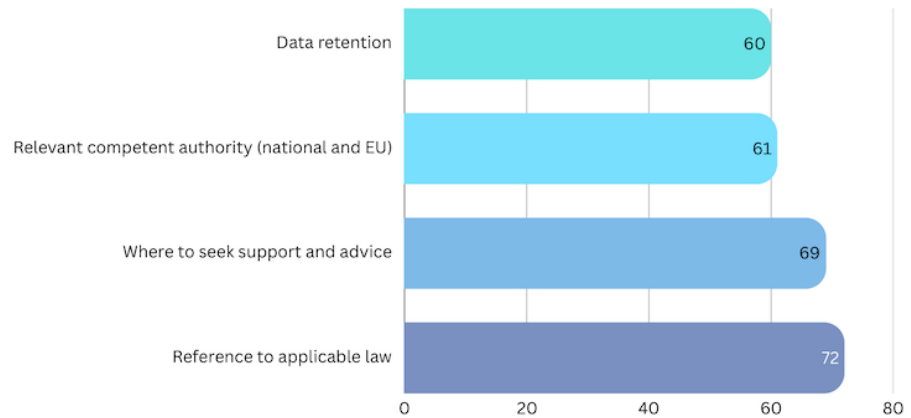
The material scope remains narrow in about half of the organizations (30% code of conduct and 18% legal breaches only).



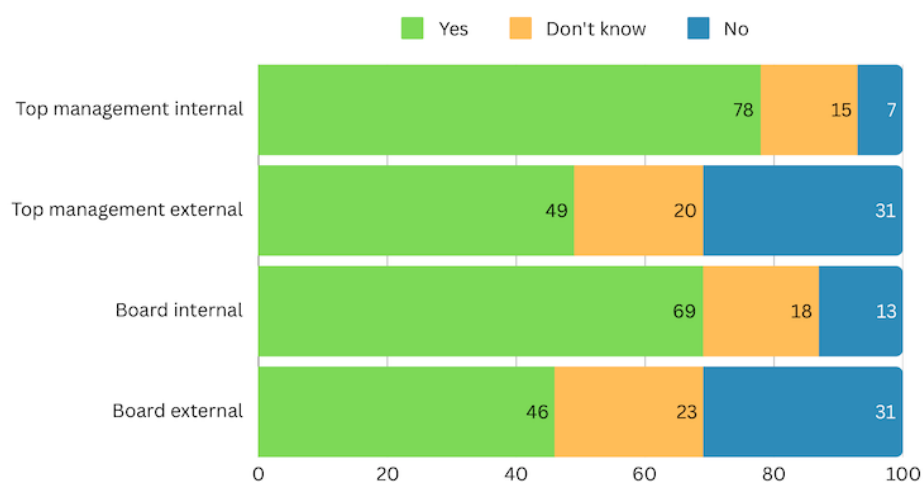
Only 60% says they always provide an initial acknowledgment of receipt within 7 days. For further feedback on reports, only 48% complies with EU requirements (18% monthly updates, 30% after three months). A third of the organizations (33%) only provides feedback at the closing stage, whenever that is. Nearly one in five (19%) says they do not provide any further feedback to whistleblowers.

4. Governance & Training

Whistleblowing policies scored bad on informing whistleblowers. Only 60% includes information about the data management policy, 61% on where to report externally, and 69% where to seek support and advice.



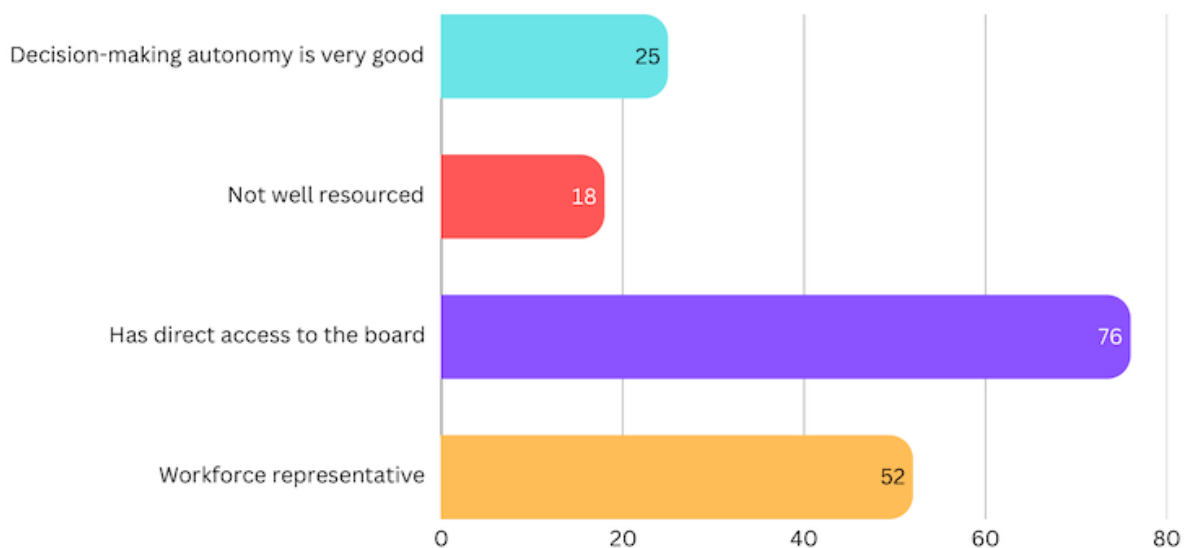
In almost 8 out of 10 organizations, top management leadership endorses the policy inside the organization, and with board level leadership that is 7 out of 10. Less than half of organizations have leadership that endorses the whistleblowing policy in external communication.



It is important that the handling of a report is appropriately mandated within the organization. The ISO standard speaks of the ‘whistleblowing management function’, and the EU Directive of the ‘designation of an impartial person or department competent for following-up on the reports’. From the SUSANA tool, we learn that this function too often is not properly mandated.

Here is why:

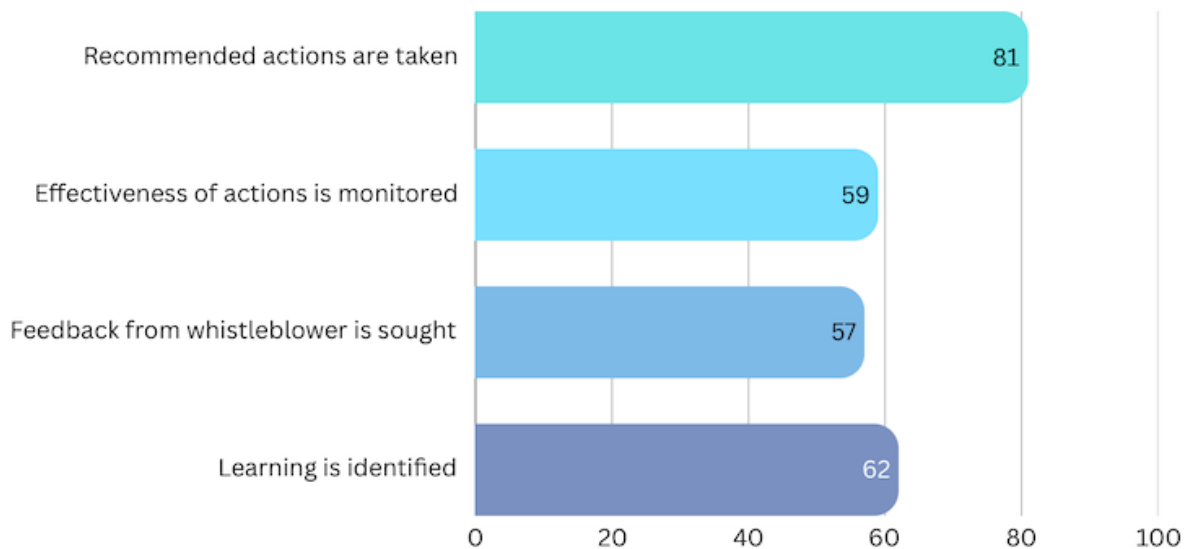
- only one in four (25%) says that the handling function has very good decision-making autonomy
- nearly one in five (18%) says this role is not well resourced
- almost one in four (24%) does not have direct access to the board
- in only about half of the organizations (52%) the persons in this role can be seen as representative of the workforce in key characteristics



Closing a whistleblowing case is an important moment for organizational learning, and a crucial moment for maintaining trust and building a speak-up culture. Far too often organizations fail to see the opportunities here.

For example, although 81% say that the recommendations from the investigation are acted upon, only 59% say they also check whether these actions are effective.

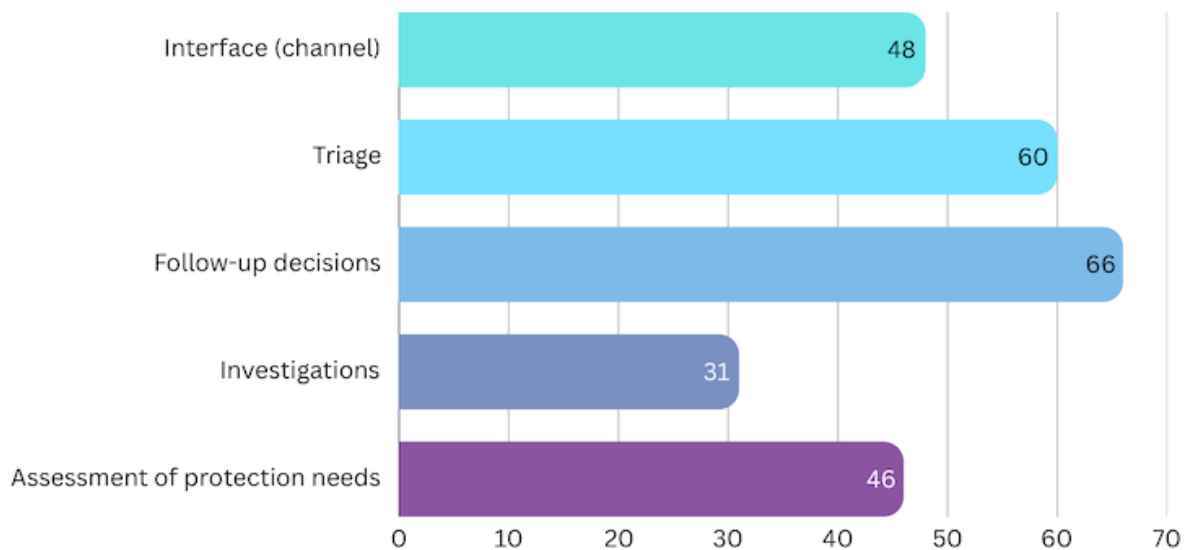
Also worrying is that only 57% of SUSA users say they seek feedback from whistleblowers in order to improve their processes. Only 62% identifies learning for the organization from whistleblowing cases.



It is very disappointing that not even half of the organizations (43%) has a documented process for evaluating and improving their whistleblowing system.

5. Handling process

The SUSA data suggests that organizations outsource different aspects of handling whistleblowing reports. We report here what percentage of organizations always handles specific aspects in-house.



Organizations seek an external provider mostly to carry out the investigations (only 31% in-house).

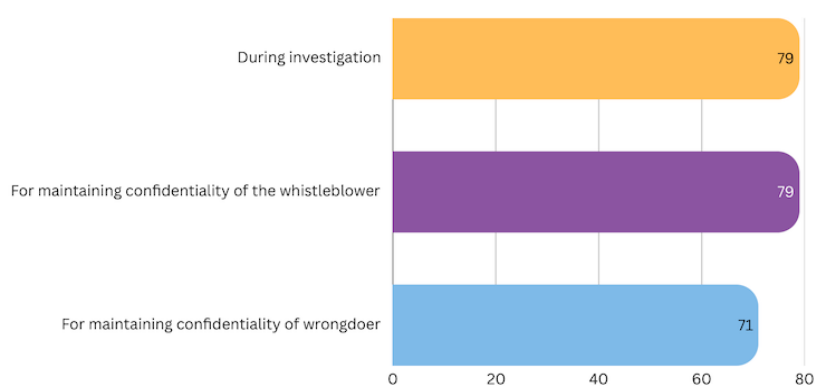
However, only 46% carries out the assessment of protection needs in-house. This means that organizations outsource such an assessment more often than they do for triage (60% in-house) or follow-up decisions (66% in-house).

Only 70% said they have pre-established criteria for triage.

6. Data management & Confidentiality

When a report is made during an in-person meeting, only 65% allows the whistleblower to rectify the minutes or transcript. This indicates a low level of compliance with an EU requirement.

There is also a rather low rate in organizations' ability to manage personal data in line with the organization's data policy during an investigation, and with regard to maintaining confidentiality.



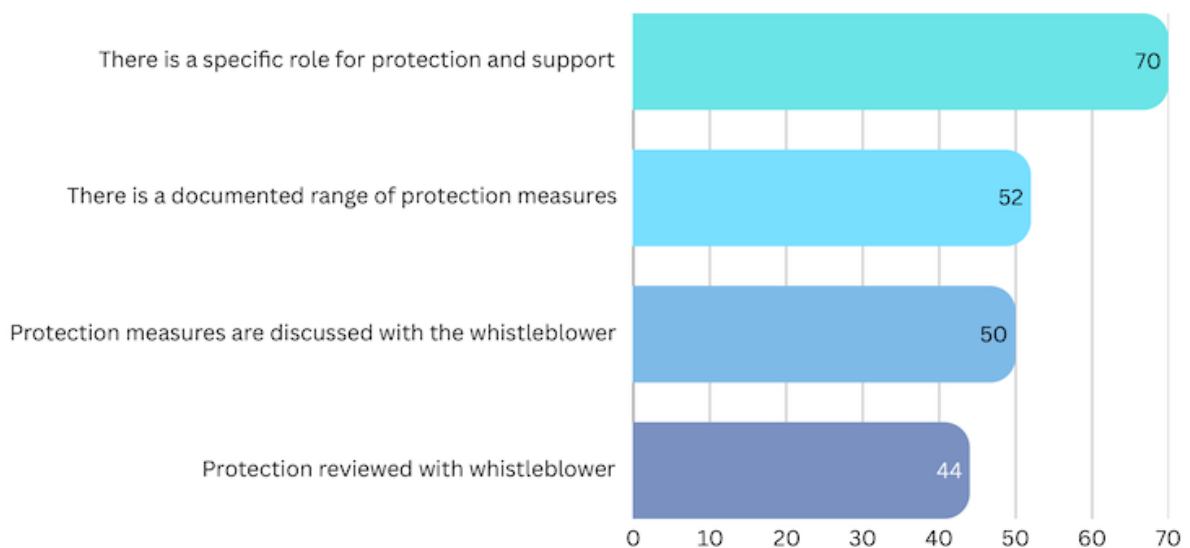
Only 67% say there is a list of mandate holders for handling cases. The Data Management policy is further of poor quality with regard to the following EU requirements to include specific instructions in the policy:



7. Protection & Remedy

Organizations are poorly prepared and equipped to provide protection for whistleblowers. Only 58% assesses the risk of retaliation at the triage stage. Only 42% take particular vulnerabilities of the reporter into account.

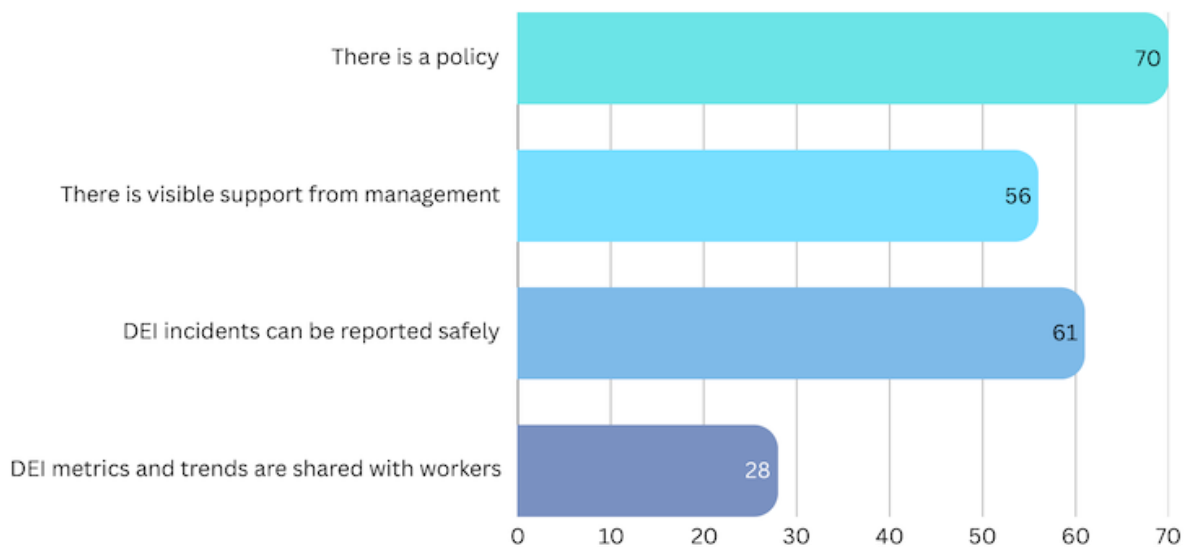
Of the SUSA users, 70% mandates a specific role for protection and support of whistleblowers. However, possible protection measures are described and documented in only half of the organizations (52%).



In only half of the organizations (50%), protection measures are discussed with the whistleblower. And even fewer organizations (44%) review protection measures after some time together with the whistleblower.

8. Culture

With regard to Diversity, Equality, and Inclusion (DEI), our SUSA data suggests it is more just a policy than a reality. Whilst 70% had a policy, there was only visible support from leadership in 56% of the organizations, and in only 28% of organizations are metrics and trends shared with workers.



SUSA users in 61% of the organizations said DEI incidents could be reported safely.

The perception of organizational culture was also rather low. The three scales taken together had a mean of 65%. Perceived discussability of ethical issues had slightly higher scores than psychological safety. Participative safety scored on average 6% lower than the other scales. .