
Ethics & Compliance **by** **the Numbers**

2027 PLANNING EDITION

Build your plan, defend your budget, and brief your board — with the data to back every line.

140+

BENCHMARKS

09

CATEGORIES

140+

DATA POINTS

04

PROPRIETARY DATA SETS

18+

PRIMARY SOURCES

The ground moved this year. Your 2027 plan should reflect it.

Ethics and compliance teams are busier than ever, juggling a growing array of responsibilities that leave little time for deep research and data gathering. Yet the right stats, trends, and benchmarks remain crucial for building effective strategies and making a compelling case for compliance investment.

We've compiled the most impactful, insightful, and current data points from across the industry, over 140 stats spanning 9 categories, drawn from named primary sources and from Ethisphere's own proprietary benchmarks: the **2026 World's Most Ethical Companies® benchmark** (138 Honorees) and the **AI Adoption in E&C survey** (134 E&C leaders, predominantly at \$1B+ companies).

These insights will strengthen your end-of-year presentations, helping you secure buy-in for key initiatives and support the case for ethics and compliance investment in 2027.

How to use this book

- 01 Lead with value, not fear.** Open your case with the Ethics Premium™ and intangible value. Save the enforcement numbers for the consequence of getting it wrong.
- 02 Benchmark your program, don't guess.** The Honoree data shows what leading programs staff, fund, and measure. Use it to size your own ask.
- 03 Pull the three stats your board argues about.** Every data point is presentation-ready and carries its named primary source, so you can cite it directly.
- 04 Watch the four shifts that changed 2026.** FCPA enforcement restarted with new priorities, whistleblower money moved, ESG rules reversed, and AI regulation took effect.

9 Essential Categories

01	The Ethics Premium™	What integrity is worth in share price
02	Intangible Value	Why most enterprise value now sits in reputation and trust
03	The Cost of Non-Compliance	What a failure costs in fines and in years
04	Artificial Intelligence	Where AI governance stands, and what regulators expect
05	Compliance Challenges	The risks your peers rank hardest to manage right now
06	Whistleblowers & Speak-Up Culture	Where reports come from, and whether people trust the channel
07	Program Investment	What leading programs spend and staff
08	Board Engagement	How often boards hear from you and what they reward
09	Third Parties	The exposure you inherit from everyone you do business with



The Ethics Premium™

Integrity is measurable, and when measured it becomes a strategic advantage. Honoree companies outperform the market, and they hold that lead under stress.

2026 Ethics Premium, Ethisphere

8.2 pts

World's Most Ethical Companies® Honorees outperformed a broad global benchmark

Measured from January 2021 through December 2025, this figure can be used to connect your program to financial performance. It is the clearest answer to the question of what integrity returns. Pair it with the **resilience** numbers at right, since resilience is what your board is pricing this year.

2026 Ethics Premium™ — Ethisphere

Harder to break — resilience under stress

7.1%

Smaller maximum drawdown than the benchmark over the same period



10.1%

Faster return to prior highs after a decline — Honorees recover, not just outperform



12.5%

Smaller decline than the benchmark during the September 2022 market stress test



 Honoree advantage vs. global benchmark

Honorees also spent 14.4% less time below their previous peak.

The 2026 Honoree class:

138 companies · 40 industries · 17 countries.



Intangible Value

If most enterprise value is intangible, E&C is protecting most of the balance sheet.

92%

of S&P 500 market value is intangible at year-end 2025, up from 17% in 1975

It held near **~90%** through the entire 2020–2025 tightening cycle. Globally, intangible asset value hit an all-time record of **\$97.6T** (Brand Finance GIFT 2025). Integrity failures are balance-sheet events, not PR events.

THE AI LAYER

AI is commoditizing the intangibles that used to be defensible, such as analysis, code, content, and know-how. What it cannot replicate is whether regulators, customers, employees, and partners **trust** how an organization will deploy it. The intangible share holds, but its composition shifts toward trust, governance, and permission to operate. Meanwhile, agentic systems raise both the velocity and the blast radius of a trust failure. The share of enterprise value E&C is responsible for is going up, and getting more fragile, at the same time.

Expect a challenge on the number. The 92% is a residual (market cap minus net tangible book), so it captures market sentiment along with intangibles. Enterprise value has moved into assets you cannot insure, repossess, or rebuild quickly, and trust is the one your program owns.

The Cost of Non-Compliance

One FCPA matter averages \$171.2M in monetary sanctions and 39 months of investigation. The program is the cheaper line item.

\$1T+

in corporate fines and penalties logged in Violation Tracker's first decade

The database turned 10 in October 2025 and now documents **700,000 cases** of corporate misconduct dating back to 2000. Regulatory penalties keep compounding — and reputational cost compounds faster.

The stakes of a single FCPA matter

\$171.2M

Average monetary settlement since 2015

39 mo

Average length of an FCPA investigation

\$1.6M

Average monthly investigation cost

Historical Stanford FCPA Clearinghouse averages. **Think the 2025 pause took FCPA off the table?** Enforcement has restarted with new priorities, and the five-year statute of limitations outlasts any pause. [See page 10.](#)

FCPA enforcement is rebooted, not dead

FEB 2025

Executive order pauses FCPA enforcement for 180 days

JUNE 2025

DOJ guidelines restart enforcement — prioritizing U.S. interests, cartels, and individual accountability.

NOV 2025

First DPA under the revised policy lands — about **\$60M in penalties plus \$58.2M in forfeiture**

2026

DOJ resolves a cartel-linked bribery case with Scoular through a three-year DPA

The planning takeaway: enforcement uncertainty is not a reason to cut programs. Conduct being investigated in 2028 is happening now and the UK, France, and other regulators never paused.

The DOJ's May 2025 white-collar enforcement plan rewards voluntary self-disclosure and efficient investigations. A program that can find and report its own issues is worth more, not less.

Enforcement redirected — and the global floor is rising

U.S. enforcement redirected — not reduced

455 / \$6.5B	defendants and alleged false claims in the June 2026 National Health Care Fraud Takedown. This is the largest in DOJ history by defendant count, across 56 districts
\$549.5M	<u>Perfectus Aluminum customs-fraud settlement</u> , among the largest in U.S. history; trade and tariff enforcement is now a live theater
First	declination under the March 2026 Corporate Enforcement Policy came from the National Security Division, export controls and national security are a lead priority

The rest of the world moved the other way

UK ECCTA	failure-to-prevent-fraud in force since September 2025; presumption of deferred prosecution for self-reporting, and a minimal UK nexus can trigger liability
240+	open OFSI sanctions cases as at April 2025, with 57 enforcement actions in FY 2024/25
130	open UK Financial Conduct Authority enforcement operations, including 43 criminal investigations; non-financial misconduct becomes a conduct breach from 1 September 2026
July 2027	EU AML package takes effect; mandatory board-level compliance managers, with AMLA directly supervising ~40 institutions from January 2028

Statutes of limitation outlive administrations. Conduct occurring under today’s posture remains chargeable by whoever holds the office years from now.

For any multinational, the global floor is rising even as the US floor is renegotiated. The program is an operating requirement, not a U.S. enforcement hedge.

Enforcement stories to reference

Aggregate totals persuade finance teams. Named matters persuade everyone else. These 10 span industries, company sizes, and jurisdictions, so you can reach for the one closest to your own risk picture.

Kaiser Permanente affiliates

US · DOJ · Jan 2026

\$556M

The [largest Medicare Advantage risk-adjustment settlement to date](#), built from six whistleblower complaints; the relators took home about \$95M. Cite when leadership asks what an unanswered internal report is worth.

The Scoular Company

US · DOJ · Jul 2026

3-year DPA

A private agribusiness [resolved an FCPA case](#) where the bribes benefited a Mexican cartel. Cite as proof the new priorities reach ordinary commercial conduct.

Canaccord Genuity

US · FinCEN · Mar 2026

\$80M

The [largest Bank Secrecy Act penalty ever against a broker-dealer](#), including at least 160 suspicious activity reports never filed. Cite for monitoring resourcing.

Traditions Health

US · DOJ · Jan 2026

\$34M

[Anti-Kickback and Stark resolution](#) reached after the company self-disclosed. Cite as the price of finding it yourself versus being found.

Free Mobile and Free

France · CNIL · 2026

€42M

A [GDPR security failure](#) after a breach touching roughly 24 million customer contracts. Cite when privacy controls compete for your budget.

Enforcement stories to reference

Reddit

UK · ICO · 2026

ICO penalty £14.5M

Inadequate age assurance for child users. Cite when a product team treats online-safety obligations as somebody else's policy problem.

Tetra Tech

US · DOJ · Feb 2026

\$57M

A False Claims Act resolution in environmental remediation contracting. Cite when your risk map treats government contracting as low risk.

Google

EU · European Commission · Jul 2026

€890M

The largest Digital Markets Act penalty to date: €460M for self-preferencing in Search and €430M for blocking app developers from steering users to cheaper offers. Cite when product decisions skip regulatory review.

The Journey to Hope

US · DOJ · May 2026

\$10.2M

A small provider, resolved on a whistleblower complaint, with about \$2M paid to the relators. Cite when leadership assumes only large companies get caught.

Bank of Scotland

UK · OFSI · reported Jan 2026

£160,000

Twenty-four sanctioned payments worth about £77,000, with the penalty cut by half because the parent voluntarily disclosed. Cite for the value of early self-reporting.



Everyone is using AI. **Almost no one is governing it** like they govern everything else.

Two proprietary Ethisphere data sets, side by side — the 2026 World's Most Ethical Companies® benchmark shows what leading programs do; the AI Adoption in E&C survey shows what the broader compliance community is facing. Together, they benchmark both the best-in-class and the field.

N=134 — AI ADOPTION IN E&C SURVEY · E&C LEADERS, PREDOMINANTLY \$1B+ COMPANIES

138 — 2026 WORLD'S MOST ETHICAL COMPANIES® HONOREES

Adoption is already universal — but shallow

0%

of E&C teams report using no AI tools at all. Zero. This train has left.

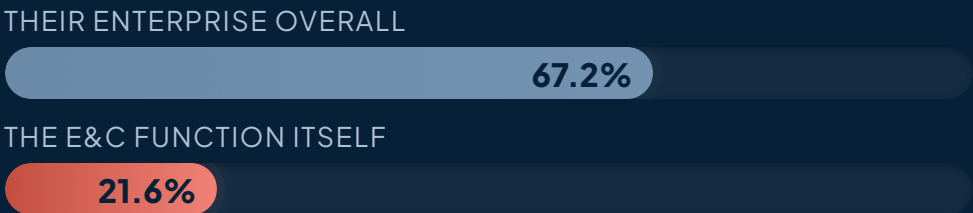
91%

say their function's AI use increased in the past six months — 52% say significantly.

TOOLS IN USE



THE CATCH — BROAD OR ADVANCED ADOPTION



45.5
pts

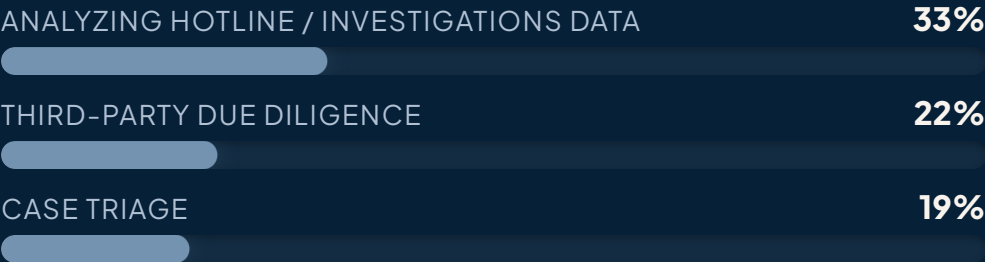
Compliance is adopting AI slower than the business it oversees.

What E&C teams use AI for

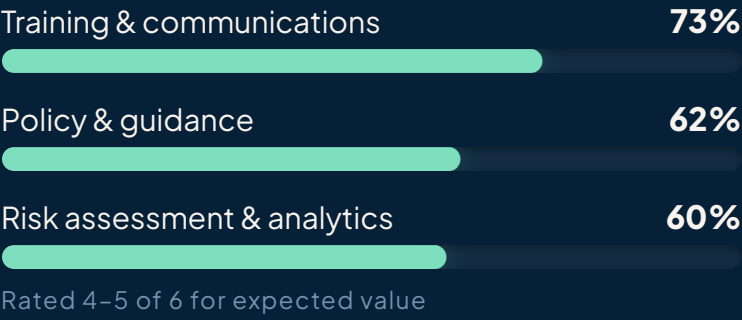
CURRENT WORKFLOWS



The frontier is thinner

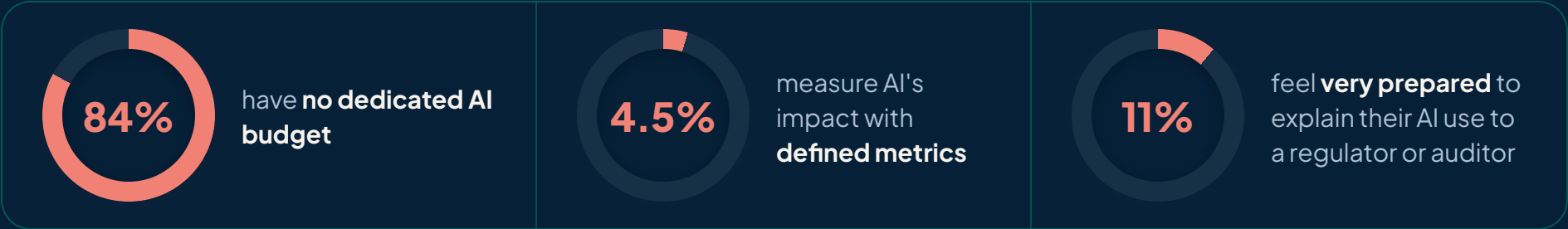


Expected value, next 12 months

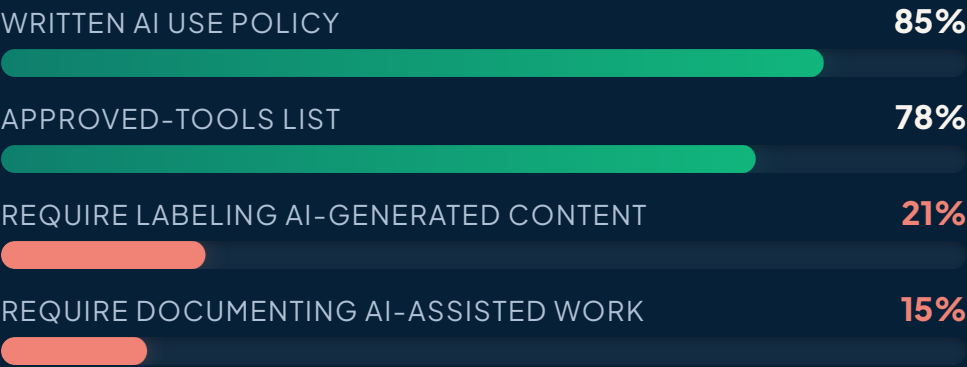


82%
expect to use AI within a year to compare policies against regulatory updates and generate training scenarios.

The governance and investment gap

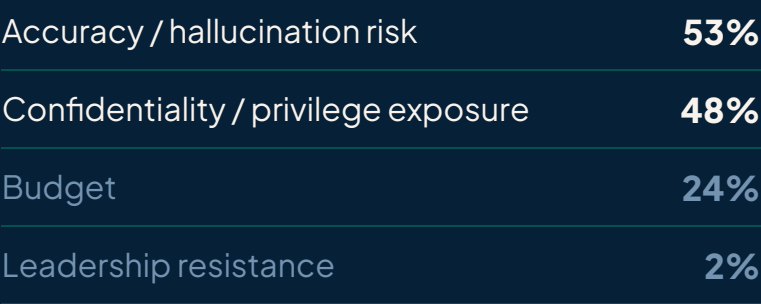


GUARDRAILS ARE HALF-BUILT



Human review is expected before AI work is used at 69% — but among those with a policy on it, only 63% say review is always required.

Top barriers are trust, not money



Pair the readiness number with the DOJ's compliance-program guidance on AI governance — prosecutors now ask the question most programs can't yet answer.

AI is already inside your speak-up and investigations process

Employees are bringing AI into the process itself

30%



of E&C leaders have seen employees use AI to **draft or refine speak-up reports** before submitting them

19%

have received **AI-generated meeting transcripts** as investigation evidence



E&C's own highest-risk AI applications

PRIVILEGED LEGAL ANALYSIS 66%



INVESTIGATION FINDINGS / DISCIPLINARY RECOMMENDATIONS 55%



Formal role in enterprise AI governance

63%

of E&C leaders now hold one



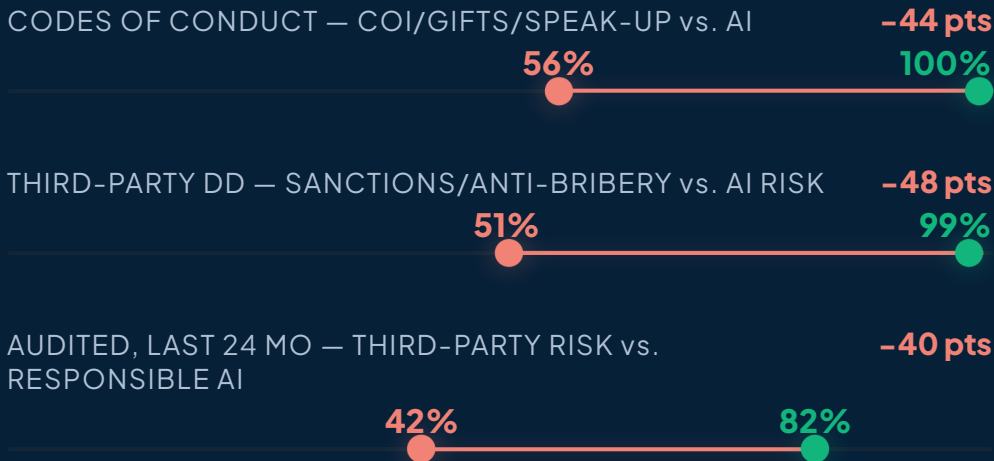
● ADVISORY — 44% ● LEADING / CO-LEADING — 19%

84%

say being seen as an effective, sophisticated user of AI matters significantly or extremely to their function's reputation. AI competence is now a credibility issue for compliance itself.

Best-in-class programs govern AI far less tightly than they govern everything else

AI vs. everything else honorees govern

**78%**

already assign AI training to their general employee population

48%

use an internal AI chatbot to answer employee policy questions

24%

of third-party Codes of Conduct address AI use

If even best-in-class programs are still working AI into codes, diligence, and audit plans, **most programs have further to go.**

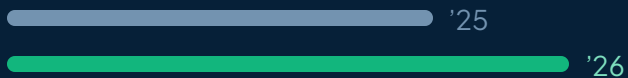
Your workforce adopted AI before your policy did

Governance is only half the gap. The people your program governs changed how they work in a single year.

74%

of Gen Z and millennials now use AI in their daily work

Up from ~57% a year earlier, a 17-point jump in 12 months, faster than any policy cycle.



Deloitte 2026 Gen Z and Millennial Survey — n=22,595 · 44 countries · fielded Nov 2025 – Jan 2026

6%

cite reaching a leadership position as a primary career goal — stress and burnout rank as the top barrier. Culture and well-being now compete with ambition, which changes who you can recruit into an E&C career path.

Guidance, training, and controls written for a pre-AI workforce are already behind the people they govern.



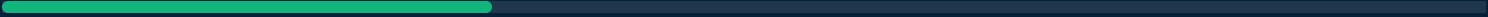
Compliance Challenges

Since early 2025, regulators have rolled back four major regimes and pushed three others forward. Your 2027 program has to work in both directions.

What 725 CECOs say is coming

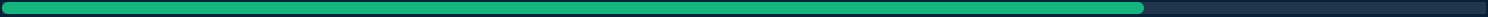
33%

cite new regulatory requirements as the top challenge over the next two years



77%

cite data analytics as a primary investment driver



75%

prioritize investment in cyber and data privacy



Analytics and privacy are no longer “IT topics” — they are where CECOs are putting their next dollar.

The global trend is regulatory whiplash

Since early 2025, regulators have rolled back four major regimes and pushed three others forward. Which direction you face depends on where you operate.

ROLLED BACK

U.S. · SEC · Mar 2025

The SEC stopped defending its climate disclosure rule

The Commission voted to end its defense of the 2024 rule, which never took effect. Federal climate reporting is off the table for now.

ROLLED BACK

EU · Council · Dec 2025

Omnibus I narrowed CSRD and CSDDD

The final deal limits CSRD to companies with 1,000+ employees and €450M+ turnover, and CSDDD to 5,000+ employees and €1.5B+.

ROLLED BACK

U.S. · FinCEN · Aug 2026

Beneficial ownership reporting ended for U.S. companies

An interim rule in March 2025 became permanent in August 2026. Only certain foreign companies registered in the U.S. still file.

ROLLED BACK

U.S. · Colorado · May 2026

Colorado repealed its AI Act before it took effect

SB 26-189 replaced the first comprehensive state AI law with a narrower disclosure regime, effective January 1, 2027.

PUSHED FORWARD

EU · AI Act · Aug 2026

AI transparency duties arrived on schedule

Article 50 obligations applied August 2, 2026, even as the Digital Omnibus pushed high-risk rules to December 2027.

PUSHED FORWARD

U.S. · California · Nov 2026

California climate reporting moved ahead

Companies with \$1B+ revenue owe SB 253 Scope 1 and 2 reports by November 10, 2026. SB 261 risk reporting remains enjoined.

PUSHED FORWARD

UK · Home Office · Sep 2025

Failure to prevent fraud became a corporate offence

Large organizations are now criminally liable for fraud by employees and agents unless they had reasonable prevention procedures.

The 2027 planning approach

Build for fragmentation, not for a single regulatory direction. Programs anchored to principles and risk are the ones that survive the whiplash.

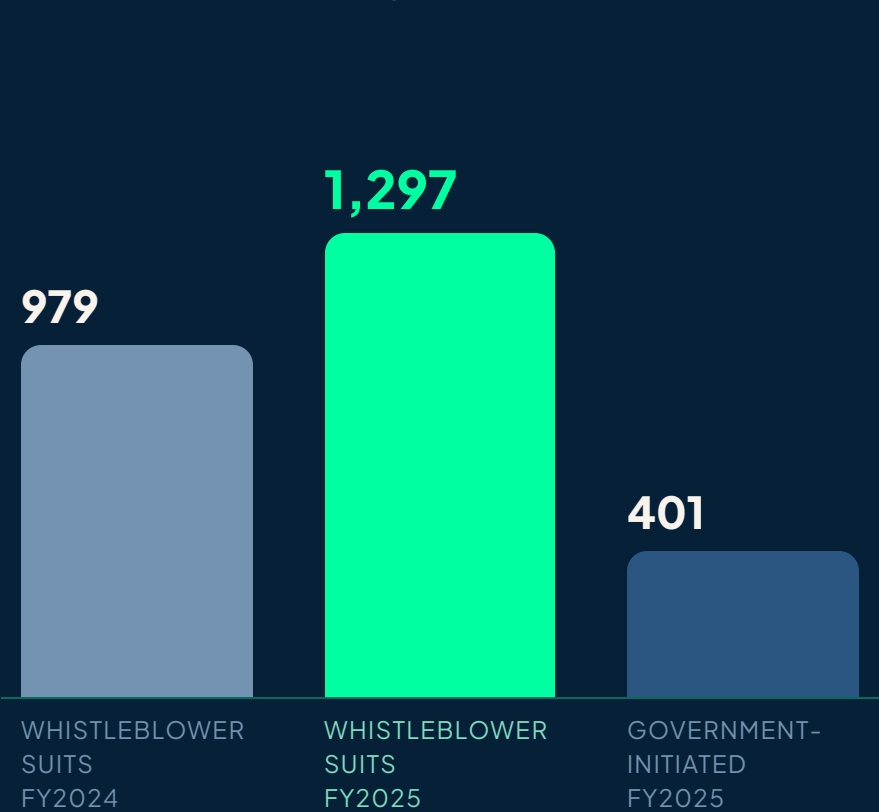
Whistleblowers & Speak-Up Culture

Whistleblowers filed 1,297 False Claims Act suits in FY2025, three times the cases the government opened itself. Many began as concerns someone could have raised with you first.

Employees are filing the cases now

Whistleblowers filed a record 1,297 False Claims Act suits in FY2025. That's 32% above the prior record, and more than three times the number of investigations the government opened itself.

New federal fraud matters opened, FY2024–FY2025



Insider suits, not government investigations, now generate more than three-quarters of all new False Claims Act matters.

\$6.8B recovered under the False Claims Act in FY2025 — the highest year on record, more than double the 10-year average. **78% of it traced to whistleblower cases.**

80% of the 1,100+ tips to DOJ's Corporate Whistleblower Awards Pilot Program were judged worthy of referral to prosecution teams. **Tips are not going into a void.**

\$330M False Claims Act whistleblower awards — the second-lowest in 15 years, in the same year filings hit a record. **People report regardless of the payout.**

Your program's job is to reach these reports first. Internal channel capacity, investigation speed, and manager readiness are what decide whether a concern is triaged by you or filed as a complaint.

AI is moving onto both ends of the hotline

Employees are using AI to write reports. E&C teams expect AI to read them.

THE EMPLOYEE SIDE

30% have seen employees use AI to draft or refine speak-up reports before submitting them

52% of E&C teams already use AI meeting-summary tools

THE GAP

Only 36% have an escalation path for AI-related concerns. And among teams expecting AI triage, just 10% name hotline intake or triage as a high-risk AI use.

THE E&C SIDE, WITHIN 12 MONTHS

56% expect AI to draft investigation summaries or notes



44% expect AI to triage, risk-score, or summarize speak-up reports



22% expect an AI call taker for hotline intake



The planning takeaway: Add AI to your 2027 speak-up and investigations protocol: how AI-drafted reports and transcripts are handled as evidence, and where employees raise concerns about AI itself.

How the World's Most Ethical Companies® build speak-up infrastructure



Culture isn't a feeling. Leaders measure it.

99%

survey employees with ethical culture questions — **81%** run a dedicated culture survey

98%

measure comfort in reporting misconduct and the ethical leadership of managers — the “mood in the middle”

97%

have used culture data to launch new communications, training, or initiatives

Ethisphere 2026 World's Most Ethical Companies® benchmark

THE SPEAK-UP GAP

2x more likely

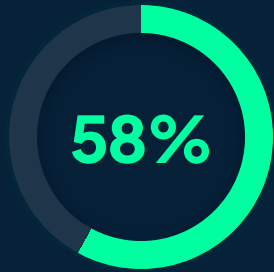
Ethisphere culture research finds employees are more than twice as likely to report misconduct to a **manager** than to a hotline — counting **phone and web hotline channels combined**.

Most organizations run both a phone and a web hotline — yet both channels together still draw less than half the share who report to their manager. Hotline investment matters, but manager preparedness is where speak-up culture is won or lost.

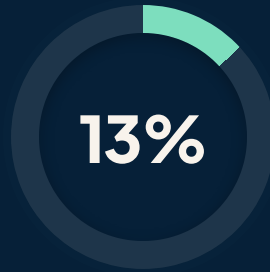
Program Investment

Leading programs fund ethics and compliance like a core business function. Here's what that looks like in budget and headcount.

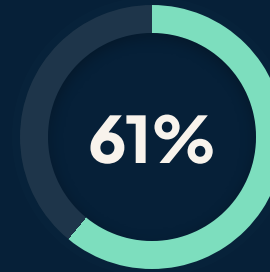
What leading programs spend



budget **\$5M+**
annually for
E&C —
excluding
litigation



spend more
than **\$25M** a
year



run E&C teams
of **21 or more**
full-time
employees

100% formally assess E&C risks — 90% at least annually

92% run an ethics ambassador program

85% have a management-level E&C committee

92% bring E&C into M&A at or before due diligence

The DOJ's May 2025 white-collar enforcement plan explicitly rewards voluntary self-disclosure and efficient, well-resourced investigations — program capability is now an enforcement-posture argument, not just a best practice.

Use these benchmarks the way boards do — as the reference class for what “adequately resourced” means at companies recognized for ethical leadership.



Board Engagement

78% of Honorees brief their board at least quarterly. Only 25% cover how incentives shape conduct.

At the World's Most Ethical Companies[®], the board is in the room

78%

deliver E&C updates to the board at least quarterly on a set schedule, and **every Honoree briefs the board**

99%

brief the board on investigation details and hotline statistics

86%

gave the board standalone E&C risk training in the past two years

68%

hold regularly scheduled closed-door sessions between the E&C leader and the board

The gap with teeth

25%

Only a quarter brief the board on how **financial incentives** affect compliance — the single most under-covered board topic among Honorees.

If even Honorees under-report on incentive risk, it's a differentiating agenda item for your 2027 board calendar.

AI is already writing the board deck

40%

of E&C teams use AI to prepare leadership or board reporting

20%

of teams using AI for board reporting require documentation of AI-assisted work

9%

rate board reporting a top-value AI use for the next 12 months, the lowest of 10 areas

Who sees the risk

13%

of teams **using** AI for board reporting consider board- or regulator-facing reporting a high-risk AI use

38%

of teams **not using** AI for board reporting say the same

The planning takeaway: familiarity is lowering perceived risk on the one output your board sees directly. Before the 2027 board cycle, decide what the board should be told about AI's role in E&C reporting, and document it.

Comparison base: 47 teams using AI for board reporting, 72 not.



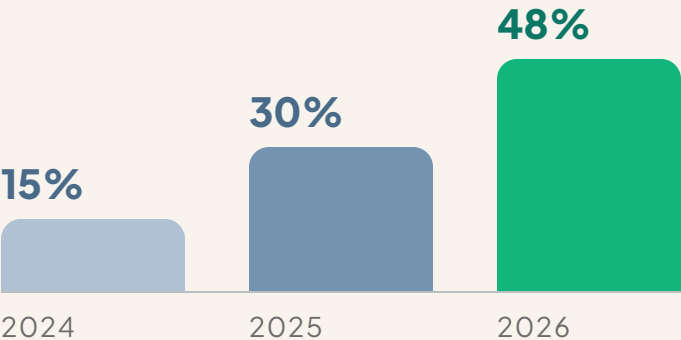
Third Parties

Roughly 90% of FCPA matters involve a third-party intermediary. Your biggest risk still isn't on your payroll.

Source: [Stanford FCPA Clearinghouse](#)

Third-party risk tripled in two years. Diligence is going risk-based.

Third-party involvement in breaches



Nearly half of all breaches now involve a third party, up 60% in a year after doubling the year before — [Verizon 2026 Data Breach Investigations Report](#). What used to be a procurement question is now a board question.

How leading programs manage it — Honoree benchmark

100% of due-diligence forms cover supplier conflicts and outside employment — 99% screen ownership and past misconduct

56% conduct due diligence before entering all third-party relationships

55% **The honest benchmark** — audited fewer than 10% of their third parties in the last two years. Even leaders go risk-based.

What Honorees screen for — and how they stay in touch

DUE-DILIGENCE EVALUATION CRITERIA

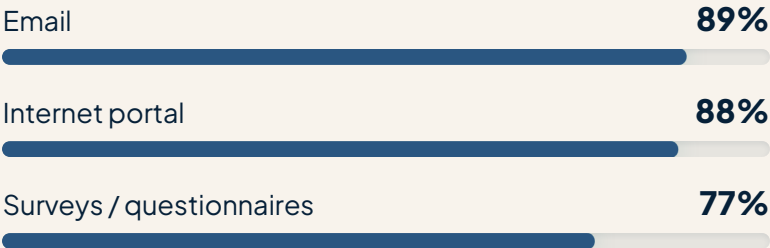


TALKING WITH THIRD PARTIES

76% communicate at least annually with third parties on E&C impacts

52% communicate regularly about E&C requirements beyond low-risk parties

HOW THEY COMMUNICATE



The DOJ's ECCP asks directly: “How has the company communicated its policies and procedures to relevant third parties?” These are the receipts.

Sources and data notes

EXTERNAL SOURCES

[Ocean Tomo, Intangible Asset Market Value Study \(2025\)](#)

[Brand Finance, Global Intangible Finance Tracker \(GIFT\) 2025](#)

[Good Jobs First, Violation Tracker \(October 2025\)](#)

[Stanford Law School FCPA Clearinghouse](#)

[The White House, Executive Order pausing FCPA enforcement \(February 2025\)](#)

U.S. Department of Justice:

[FCPA enforcement guidelines \(June 2025\)](#)

[Criminal Division white-collar enforcement plan \(May 2025\)](#)

[Corporate Enforcement Policy \(March 2026\)](#)

[2026 National Health Care Fraud Takedown \(June 2026\)](#)

[False Claims Act statistics, FY2025 \(January 2026\)](#)

[Corporate Whistleblower Awards Pilot Program](#)

[Evaluation of Corporate Compliance Programs](#)

[Resolutions cited on pages 10–12](#)

[U.S. Securities and Exchange Commission \(2025\)](#)

FinCEN:

[Canaccord Genuity penalty \(March 2026\)](#)

[Beneficial ownership final rule \(August 2026\)](#)

[UK Home Office and Serious Fraud Office, failure to prevent fraud offence \(September 2025\)](#)

[UK Office of Financial Sanctions Implementation, Annual Review FY2024/25 and penalty notices](#)

[UK Financial Conduct Authority; enforcement data](#)

[UK Information Commissioner's Office \(February 2026\)](#)

[CNIL \(2026\)](#)

[European Commission, Digital Markets Act decision \(July 2026\)](#)

Council of the EU:

[Omnibus I \(December 2025\)](#)

[AI Act simplification agreement \(May 2026\)](#)

[EU Anti-Money Laundering package](#)

[Colorado General Assembly, SB 26–189 \(May 2026\)](#)

[California Air Resources Board, SB 253 and SB 261](#)

[Deloitte 2026 Gen Z and Millennial Survey \(n=22,595; 44 countries\)](#)

[KPMG 2026 Global Chief Ethics and Compliance Officer Survey \(n=725\)](#)

[Verizon Data Breach Investigations Report \(2024–2026 editions\)](#)

ETHISPHERE PROPRIETARY DATA

[2026 Ethics Premium™](#)

[2026 World's Most Ethical Companies® benchmark \(138 Honorees\)](#)

[A Research Survey Conducted by Ethisphere and Ethena — July 2026](#)

[Ethisphere Ethical Culture research](#)

These 140+ stats combine independent research with Ethisphere's own benchmarks. **See where your program stands against the full Ethisphere data set.**

Request Guest Access to
BELA

Get the AI Adoption
Report

300+

benchmarks built from two decades of program data

39%

of surveyed E&C leaders say what they need most in the next 12 months is peer benchmarks on AI — Ethisphere has this data