

Key takeaways from LRN's 2026 Ethics and Compliance Program Effectiveness Report

Based on a survey of 2,500+ ethics and compliance professionals and employees across 26 industries and 8 countries, the report explores how ethical culture, accountability, and technology intersect to shape modern ethics and compliance programs.



E&C programs with higher culture impact are leveraging data-driven insights

1.8x

High-impact E&C programs outperform peers **by 1.8x** in data utilization and tools. They pair leadership accountability with integrated analytics, showing how values and measurement reinforce each other.



Ethical culture is broadly improving, but unevenly



While **74%** of organizations report YoY improvement in their E&C programs, high-impact organizations continue to widen the performance gap.



AI adoption is on the rise, but lacks depth

About **39%** of organizations report AI use in their compliance training, yet only **33%** plan to use data-based tools across their entire E&C program in 2026.



Persistent data gap: Adoption of data analytics tools is lacking momentum

Only **29%** of organizations employ analytics tools to evaluate E&C program performance, a figure virtually unchanged from the prior year.



About 39% of org's use AI in their compliance training



Only 33% of org's plan to use data-based tools across their program



Only 33% of org's reference AI ethics in their Codes of Conduct



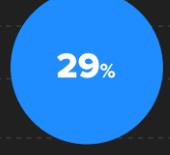
27%

2024



29%

2025



29%

2026



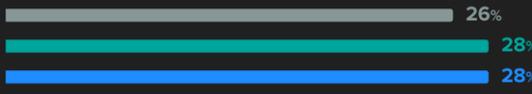
Amid rising risk, board oversight and third-party diligence are lagging

Despite greater resources, reporting to boards and ongoing third-party risk monitoring remain largely unchanged since 2025.

HOW OFTEN DOES YOUR FULL BOARD OF DIRECTORS REVIEW YOUR E&C PROGRAM?

● 2024 ● 2025 ● 2026

Once a year



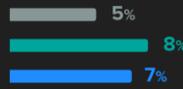
Twice a year



Quarterly



There's no review



Only 3% of org's plan to focus more on third-party risk monitoring



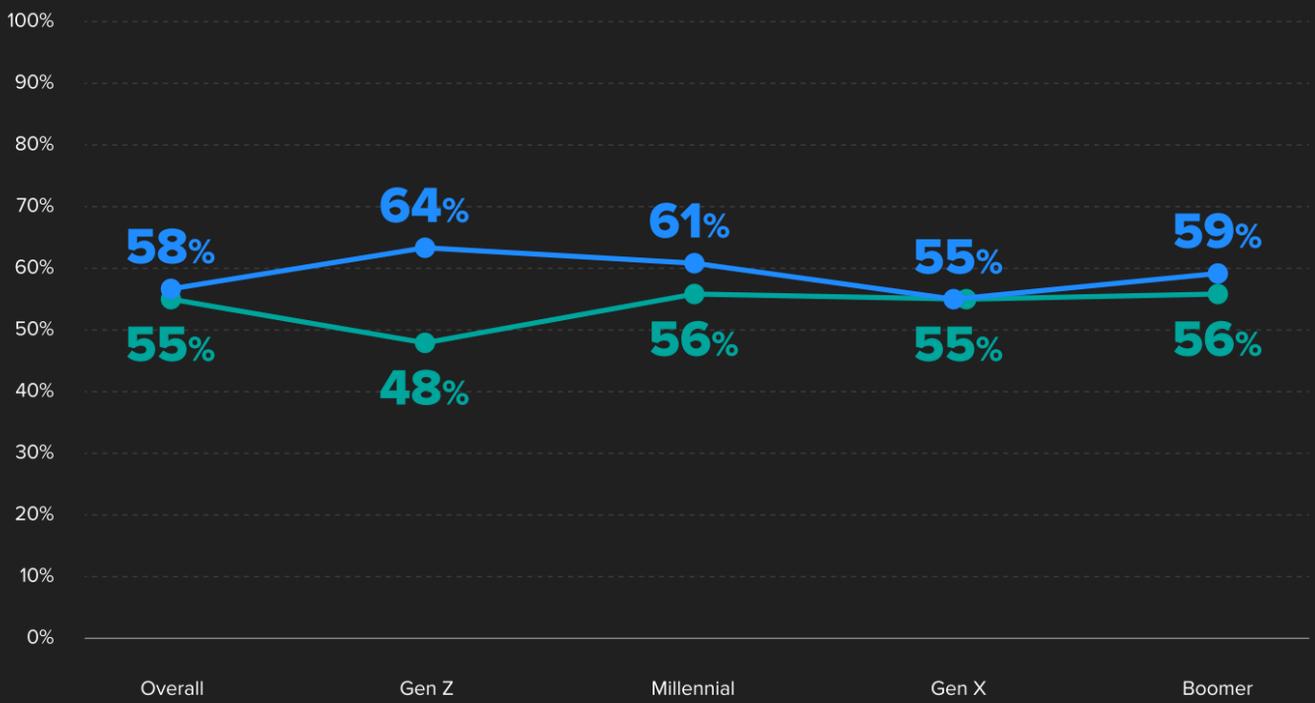
Only 35% of org's are considering fraud training



Cultural alignment is improving, but remains inconsistent

MANAGERS HOLD THEMSELVES TO THE SAME STANDARDS AS EVERYONE ELSE (% AGREE)

● 2025 ● 2026



Only 15% of employees in low-impact E&C programs agree that their managers hold themselves to the same standards as everyone else

Ethical culture indicators have improved modestly across regions, yet perception gaps between senior leadership, middle management, and frontline employees remain significant.



Contact us to transform your E&C program

[Get in touch ↗](#)

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