

## The Myth and Veracity of the Whistleblower Policy of Nigeria

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### Abstract

*This paper focused on Myth and Veracity of the Whistleblower Policy of Nigeria. The objective was to evaluate the whistleblower policy of Nigeria in order to depict the myth and veracity of the policy. The methodology adopted was content analysis of secondary data. The paper argues that the whistleblower policy in Nigeria though a viable instrument for fighting corruption, is still weak because it is yet to receive legislative backing. In the course of the study, it was discovered that retaliation against whistleblowers in Nigeria is widespread and poses a significant obstacle to the fight against corruption in Nigeria. Thus, potential whistleblowers still face opposing dangers – the danger of*

*: Whistleblower, Nigeria, Corruption, Federal Ministry of Finance.*

### Introduction

Corruption is said to be the major hindrance preventing Nigeria from achieving its enormous possibilities. It drains billions of Naira annually from the Nigerian economy, suppresses growth, and weakens the social contract between the in Nigeria.

The source of the word whistle dates back to the 19th century. Then, it was linked to the use of a whistle to create awareness to the public or a multitude about a bad state of affairs, such as the commission of a wrongdoing or the flouting of rules during a game. The phrase whistleblower attached

*what might happen if you don't voice out and what might occur if you do. In conclusion, it is the position of the paper that although the whistleblower protection bill in Nigeria has not been passed into law as at the time of this study, the struggle of the Nigerian people to expose corruption and other crimes through blowing the whistle has been quite encouraging. The paper therefore recommended among others that; it is high time whistleblowers who commit the truth are provided with free legal services and representation in event of litigation arising from retaliation for blowing the whistle. Again, there is need to establish an independent body charged with the responsibility of overseeing the coordination, regulation and implementation of the Whistleblowing Policy.*

### Key Words

government and its citizens. Richard (1987) had coined the term "prebendalism" to describe how Nigerian public officials view their position as a personal financial entitlement. Uwak and Udofia (2016) in Itojon (2019) in examining the magnitude of corruption perpetrated in government since 1999 till date, assert that corruption seems institutionalized

itself to law enforcement officials in the 19th century because they used a whistle to readily inform the public or fellow law enforcement agency. The word began to be used by journalists in the 1960s for people who exposed wrongdoing. It eventually evolved into the compound word whistleblower. A whistleblower is a person, who could be an employee of a



company, or a government agency, disclosing information to the public or some higher authority about any wrongdoing, which could be in the form of fraud, corruption, etc. Most whistleblowers are motivated to take action to put an end to unethical practices, after witnessing injustices in the organizations.

However, whistleblowers frequently face reprisal, sometimes at the hands of the organization or group they have indicted ranging from legal action, criminal charges, and social humiliation to termination from any position, office, or job. Traditionally, in Nigeria it still has undertone of betrayal, from 'snitching' at one level to outright condemnations at the other. Some view whistleblowers as "traitors" or "defectors while some accuse them of solely pursuing personal glory and fame, or view their behavior as motivated by greed to receive reward. Many whistleblowers complain of an attitude of "fire the messenger" mentality by government agencies accused of misconduct and in some cases whistleblowers have been subjected to criminal prosecution in reprisal for reporting wrongdoing. This mistreatment deters others from coming forward to blow the whistle on observed wrong doings. Some whistleblowers have had their mental stability examined. For instance, in Nigeria, the man who provided the information which led to the discovery of \$43 million in an apartment in Ikoyi, Lagos was alleged to have been detained by the State Security Service and taken to a psychiatric hospital by the EFCC for psychiatric examination. As a result, organizations typically prefer that employees use internal communication systems if they are uncomfortable with

activities going on in their departments or the company. This gives the authorities a chance to monitor it internally before the employee decides to go public.

In December 21 2016, the Nigerian government introduced the country's first National Anti-Corruption Strategy (2017-2020) ("NACS"). A significant feature of the NACS is the introduction of whistleblowing as a tool for fighting corruption in public institutional governance in Nigeria. The adoption of NACS was speedily followed by the introduction of the whistleblowing policy by the Nigerian Federal Ministry of Finance, also in 2016. According to the FMF- Whistle Blowing FAQ (2016) the expected outcome of the programme are to: increase exposure of financial or financial related crimes; support the fight against financial crimes and corruption; improved level of public confidence in public entities; enhance transparency and accountability in the management of public funds; improve Nigeria's Open Government Ranking and Ease of Doing Business Indicators; and recovery public funds that can be deployed to finance Nigeria's infrastructure deficit.

This study sets to appraise the whistleblower policy of Nigeria in order to present the myth and veracity of the policy in the Nigeria context.

### **Statement of the Problem**

Generally, the ultimate goal of the whistleblower policy is to develop a corruption-free society and attract more foreign investors in the country. However, recent experience has raised concerns over a seeming absence of accountability in the implementation of the vexed policy not



backed up by any law. Thus, there are such questions as what is the guarantee that agents of Government engaged in the collation of whistleblower information do not either suppress such information or use same to their individual benefits? What is the guarantee that a whistleblower does not stand the risk of victimization where he exposes corruption in government? And what anti-victimization plan does the government have in place for whistleblowers that exposed perceived corruption in private organisations knowing that a dismissal from such private institution may be inevitable? This study will provide answers to the posited questions.

### **Methodology**

The methodology adopted is content analysis of secondary data.

### **Conceptual Clarification**

Researchers appear to have no definite or legal or general or common definition of whistle blowing. However, numerous definitions of whistle-blowing from different authors and scholars do exist. Simply put, Whistleblowing is the term used when a worker passes on secret information concerning wrongdoing within an organization. Olabisi (2017) sees Whistleblowing as the public interest disclosure of information by members of an organization or government employees about illegal and immoral practices by other employees or other persons who deal with the organization, such as contractors, in the case of public governance. Thus, by Olabisi's definition a whistleblower could be an employee, contractor, or a supplier who becomes aware of any illegal activities. Whistleblowing is the act of

drawing public attention, or the attention of an authority figure, to supposed misconduct or unethical activity within public, private or third-sector organisations. The definitions above are similar in that both agree that whistleblowing as an activity takes place within the organization and it is mostly done by organizational staff who wishes to maintain sanity in the organization. One can therefore rightly infer here that whistleblowing, is the act of making a disclosure by staff evidencing illegal or improper activities in public or private organization. It involves any disclosure of information that a person reasonably believes evidences a violation of any law, rule, or regulation or evidences "gross mismanagement, a gross waste of funds, an abuse of authority, or ample and specific danger to public health or safety. Whistle blowing can also be referred to as "speaking up", "raising concerns" or making a "disclosure" about wrong doings in the organization which may be public or private. According to the Black's Law Dictionary a whistle blower is an employee, who reports employers' wrongdoing to a governmental or law enforcement agency. It therefore means that a whistle blower must be an insider in the organization in order to be privileged to know the unethical or illegal activity being perpetrated by a colleague, superior, boss, or employer.

### **The Myth about Whistleblower Policy of the Nigeria**

The Whistle-blower Policy in Nigeria is an anti-corruption programme that encourages people to willingly disclose information about fraud, bribery, looted government funds, financial misconduct,



government assets and any other form of corruption or theft to the Nigeria's Federal Ministry of Finance. An examination of the policy indicates that it comprises of three major components. One focuses on the channels for reporting information and the type of information to be reported. The second deals with reward for reporting fraud, while the third component assures whistle-blowers of protection. The policy is aimed at curbing corruption, mismanagement of public funds and financial malpractice as well as encourage compliance with financial regulations. The FMF has defined a whistleblower as a person who voluntarily discloses to the Federal Government of Nigeria, through the Federal Ministry of Finance, a possible misconduct or violation that has occurred, is ongoing, or is about to occur with specific concerns which are in the public interest. (FMF-Whistle Blowing FAQ, 2016). Information on impropriety in the dealing or use of public funds or property, theft or corruption is acceptable by the FMF and it is particularly useful if such information is in the public interest. A whistle-blower who provides information about any financial mismanagement or tip about any stolen funds to the ministry's portal is rewarded or entitled to 2.5% - 5% percentage from the recovered funds by the Nigeria government (FMF- Whistle Blowing FAQ, 2016). However, it is still not clear how the exact amount of the reward is calculated. The policy is also silent on whether whistle-blowers are entitled to a share of the loot recovered after the looter has been duly convicted.

According to Adeosun (2017) the primary goal of the policy is to support the fight against financial crimes and corruption, by increasing exposure of financial crimes

and rewarding whistle-blowers. Adeosun (2017) adds that in order to promote such exposure, whistle-blowers are encouraged and offered protection from harassment or intimidation by their bosses or employers. The FMF-Whistle is a secure, online portal through which information bordering on violation of financial regulations, mismanagement of public funds and assets, financial malpractice or fraud and theft that is deemed to be in the interest of the public can be disclosed. The online portal also permits the person disclosing the information to perform a status check on matters that have been reported on the whistleblowing online portal. Information that can be submitted include; violation of government's financial regulations (e.g. failure to comply with the Financial Regulations Act, Public Procurement Act and other extant laws), mismanagement or misappropriation of public funds and assets (e.g. properties and vehicles), stolen public funds, concealed public funds, financial malpractice or fraud, theft, collecting/soliciting bribes, corruption, diversion of revenues, underreporting of revenues, conversion of funds for personal use, fraudulent and unapproved payments, splitting of contracts, procurement fraud (kickbacks and over-invoicing etc), and violation of public procurement procedures (FMF- Whistle Blowing FAQ, 2016).

Information under the whistleblower programme can be submitted through the FMF-Whistle online portal or in writing to the Federal Ministry of Finance, Presidential Initiative on Continuous Audit Unit or by calling 09098067946 (FMF-Whistle Blowing FAQ, 2016). One can also submit information anonymously. Many individuals who may otherwise decide not



to become whistleblowers are encouraged to provide information because they do not have to disclose their identities while providing information. Thus, Whistleblowers are also assured of their anonymity and protection from victimization. If the whistleblower has evidence to support the disclosures, it is expected that the whistleblower submits them through the FMF-Whistle online portal. The whistleblower is expected to state the facts with as much specific information as possible such as what occurred, who was involved and dates of occurrence so that the allegations can be investigated. Confidentiality is said to be maintained to the fullest extent possible within the limitations of the law. If the whistleblower chooses not to disclose their identity, there will be no record of the whistleblower's identity. If the whistleblowers choose to disclose their identity, the identity will only be disclosed in circumstances required by law. Any Stakeholder who whistle blows in public-spirit and in good faith is protected, regardless of whether or not the issue raised is upheld against any Party (FMF-Whistle Blowing FAQ, 2016). Any Stakeholder (internal or external) who has made a genuine disclosure and who feels that, as a result, he or she has suffered adverse treatment in retaliation is advised to file a formal complaint to an independent panel of inquiry, that shall be set-up to handle such complaint, detailing his/her adverse treatment. If it appears that there are reasonable grounds for making the complaint, the responsibility will be on the Party against whom the complaint of adverse treatment has been made to show that the actions complained of were not taken in retaliation for the disclosure (FMF-Whistle Blowing FAQ,

2016). Where it is established that there is a prima facie case that a Whistleblower has suffered adverse treatment (harassment, intimidation or victimization) for sharing his/her concerns with the Ministry, a further investigation may be instituted and disciplinary action may be taken against the perpetrator in accordance with the public service rules/other extant rules and a restitution will be made to the Whistleblower for any loss suffered. The information provided is made available immediately to the administrators of the FMF-Whistleblowing online portal or the attentioned staff, who after a preliminary analysis will determine whether to open an investigation into the matters reported (FMF- Whistle Blowing FAQ, 2016).

When a person whistle blows, a first level review will be carried out to determine credibility and sufficiency of information received. If one reports false or misleading information, it will be referred to the enforcement agents for investigation and possible prosecution. Upon receipt of the information, an acknowledgement response is sent and preliminary analysis to confirm whether there is a violation or potential violation is conducted within ten (10) working days. If an investigation is commenced, the nature and complexity of the matters under investigation will dictate the time frame (FMF- Whistle Blowing FAQ, 2016). However, there is a feedback mechanism where a whistleblower can independently monitor the status or

progress report of tips submitted. When a tip is submitted, the portal generates a unique reference number which the whistleblower can use to know the status of submitted tip (FMF-Whistle Blowing FAQs, 2016). It therefore means that whistleblower's reward is dependent on the importance of his information to the investigation. Hence, a whistleblower will not receive a reward out of funds forfeited to the Federal Government after a conviction. On the other hand, information which would have been gathered in the normal course of investigation would not attract a reward to the whistleblower. Suffice to say therefore, that when it comes to whistleblowing in Nigeria, an undetailed tip-off is unrewarding.

In the area of exposures and recoveries made though Whistleblower Policy, it is interesting to note that a large number of actionable tips have been received from bankers and middle-level account officers seeking to benefit from the same stolen funds they personally stashed away for their clients and corrupt public officials. However, some of the other tips also include information about contract inflation and conversion of government assets to personal use; ghost workers; payment of unapproved funds; embezzlement of salaries of personnel whose jobs were terminated; improper

reduction of financial penalties; and diversion of funds meant for distribution to a particular group of people (farmers), etc. Others include the diversion of funds to personal commercial bank accounts to earn interest; non-remittance of Pension & National Health Insurance (NHIS), deductions; failure to implement projects for which funds have been provided; embezzlement of funds received from donor agencies; embezzlement of funds meant for payment of personnel emoluments; violation of TSA regulations by keeping funds in commercial banks; violation of FIRS (VAT) regulation by adjusting Value Added Tax payment; and non-procurement of equipment required for aviation safety (*whistle.finance.gov.ng*).

In October 2006 a prominent case of whistleblowing in Nigeria involving Cadbury's Nigeria led to the discovery of deliberate financial overstatements which has gone undetected for several years following an audit ordered by the parent company Onyejenna (2013). Consequently, "Mr. Bunmi Oni, the Managing Director, and Mr. Ayo Akadiri, the Finance Director, were relieved of their duties following the scandal, and the Nigerian Stock Exchange Board also banned the two from running any public quoted company for life" Bamgbose (2017).



By June 5, 2017, Federal Ministry of Finance received a total of 2,150 tips from the public, 128 tips came through the website of the ministry, 1,192 was through phone calls, 540 through SMS and 290 through email to the ministry. By July/August 2017, a total of 5000 tips were received. Adeosun(2017), Onyeji (2017). In October 2017, the Acting Chairman of EFCC, Ibrahim Magu said that N527,643,500; \$53,222.747; GBP21,222,890 and Euro 547,730 was recovered since the policy was launched Kumolu (2017). In 2017, a whistler-blower helped the Nigeria government to recover \$43.5million, GBP27, 800 and N23.2million at No. 16 Osborne Road, Ikoyi, Lagos, Nigeria. It was also reported that Federal Ministry of Finance paid the whistler-blower the sum of N421million Adegoke(2017), AFRICMIL(2017).

Acknowledging this, Buhari (2018) says the Whistleblowing policy has helped the country to recover over Five Hundred billion Naira.

Femi (2017) has given a breakdown of exposure of financial crime in Nigeria through whistle blowing thus;

1. The President's daughter, Zahra and her mother, the First Lady, Mrs Aisha Buhari disclosed that the Villa Clinic lacks basic medical equipment in spite of the budget of N3 billion.

2. The Senate Committee headed by former Senator Shehu Sanni, indicted a former Secretary to the Federal Government, Mr. Babachir Lawal over the N200 million grass cutting contract. Upon the confirmation of the allegations of corruption through a 3-man committee headed by the Vice President Yemi Osinbajo, the federal government removed Mr. Lawal from office.
3. A onetime Minister of state in the Ministry of Petroleum Resources, Dr. IbeKachukwu blew the whistle in respect of lopsided appointments and award of \$25 billion contracts by the Group Managing Director of the Nigerian National Petroleum Corporation, Dr. Maikanti Baru
4. The National Extractive Industry Transparency Initiative (NEITI) revealed that the Nigerian National Petroleum Corporation has refused to remit the sum of \$21.7 billion and N376 billion to the Federation Account.
5. The Minister of Health, Professor Isaac Folorunso Adewole announced that the Director-General of the National Health Insurance Scheme, Usman Yusuf had been suspended on account of alleged corrupt practices.
6. A former Head of Service, Mrs. Winifred Ekanem Oyo-Ita disclosed

that she drew the attention of President Buhari to the negative implications of the purported reinstatement, promotion and deployment of the dismissed fugitive from the law, Mr. Abdulrasheed Maina.

7. On November 5, 2017 an aggrieved soldier in the war front in the north east zone sent an anonymous petition to the President complaining of non-payment of their salaries and allowances by the military authorities. The President confirmed the allegation and ordered the immediate payment of the emoluments of the troops.

Lai (2017) also pointed out that Nigeria realized the sum of \$151m and N8bn looted funds from three sources through whistle-blowers. He said actionable information given by whistle-blowers to the office of the Minister of Justice and Attorney-General of the Federation led to the recovery of the looted fund. He further stated that the looted funds do not include the \$9.2m in cash allegedly owned by a former Group Managing Director of the NNPC, also a dividend of the whistleblower policy. It was further disclosed that the biggest amount of \$136.7m was recovered from an account in a commercial bank, where the money was kept under an apparently fake account

name. Thus, some achievements have been made in the implementation of the policy.

On Tuesday, December 17 2019, members of the House of Representatives alleged that about N1.2 billion was alleged missing from the coffers of the Nigerian Railway Corporation (NRC). Consequently, the lawmakers prevented the management of the NRC from making its budget presentations and defence. Lawmakers of House Committee on public accounts said the corporation failed to defend an allegation that the money was missing from its coffers. The chairman of the committee, Wole Oke, added that the NRC management had appeared before it based on an audit inquiry by the Office of the Accountant General of the Federation(Daily Trust,<https://www.legit.ng>).

### **2.3 The veracity of whistle blowing in Nigeria**

Observations on the government's anti-corruption fight indicate that the culture of whistleblowing in Nigeria is declining despite the existence of the policy. Available evidence shows that some whistleblowers are given lateral transfers to isolated or unpopular offices. Some organizations relentlessly create an intimidating workplace where they are socially ostracized, while some organization set an employee up for failure



usually by giving the employee impossible assignments and then firing or demoting them on grounds of poor performance. Femi (2017) opines that many citizens have lost their lives for blowing the whistle in cases of official murders. He adds that on account of corruption the police force has exposed many whistleblowers to danger by revealing their identities to armed robbers and other dangerous criminals. Hence, members of the public have stopped collaborating with the police by providing information that could lead to the arrest of criminal suspects. Information obtained from agencies of the federal government indicates that some concerned citizens have blown the whistle to expose corrupt practices involving multinational corporations and some powerful individuals. But instead of embarking on the recovery of hundreds of billions of dollars from indicted multinational companies and foreign nationals the federal government has been celebrating the little success recorded locally on the basis of information garnered from a few whistleblowers (Femi, 2017)

According to Shaibu(2015) in Ifejika (2018) one of Nigeria's key anti-corruption agencies, the Independent Corrupt Practices and other Related Offences Commission (ICPC) has before

its volumes of petitions filed by civil servants who claim to have been victimized and denied their due entitlements for reporting corrupt practices perpetrated in their offices. To lend credence, Shaibu (2015) in Ifejika (2018) asserts that the travail of a particular undisclosed Nigerian civil servant is captured as follows: ...recently, a staff of the Federal Ministry of Defence sought the assistance of ICPC against alleged victimization for exposing corrupt acts perpetrated by an officer of the Federal Civil Service Commission (FCSC). The staff who also alleged that his service file with FCSC was missing said that his travails began in 2013 when he took his file to the Commission for regularization and promotion. He alleged that the file was unattended to and had even disappeared from records office of FCSC, adding that he had been named an "enemy of the civil service" and disqualified from the 2015 promotion exercise because ICPC was prosecuting the indicted staff of FCSC in an Abuja High Court.

In August 2011, a staff of the National Women Development Centre, Abuja, who exposed the alleged embezzlement by some top members at the centre, of a whopping N300 million meant for poverty alleviation programme, was unlawfully dismissed from service. It was through the



heart-felt intervention of some civil society organizations that he was reinstated to office. This was before the period when Mrs. Fatima Bamidele, the Permanent Secretary of Ministry of Niger Delta, came under serious unwarranted threats for exposing corruption and mismanagement of public funds at the disposal of the Ministry. The life of Mrs. Bamidele was strongly threatened for uncovering the fraud involving the sum of N803, 000,000:00 by staff of the Ministry, which the EFCC since arraigned before a competent court of jurisdiction (Newsdiaryonline, 2015)

Perhaps another popular whistleblowing case was the made by Sanusi Lamido Snausi the former governor of the Central Bank of Nigeria (CBN) when he blew the whistle over an alleged disappearance of the sum of \$20,000,000,000.00 from the public treasury, but Sanusi was eventually suspended unconstitutionally because of such disclosure (Sanusi, 2014)

In another development, Onyejianya(2013) also recalls that there has been a media frenzy following the leak of the acquisition of the two armoured security vehicles by the Nigerian Civil Aviation Authority (NCAA) on behalf of the Ministry of Aviation by a public officer of the agency. Whereas minute attention has been paid to the concerned whistleblower, it is rather

discouraging to find his name been cited about by the press instead of protecting his facelessness.

In the work of Ifejika (2018), the Ministry of Foreign Affairs unlawfully suspended a director from work for exposing a financial fraud of N70.6 million in the Directorate of Technical Cooperation in Africa (DTCA). Succinctly narrating the ordeal, the amount mentioned was withdrawn and mismanaged by some officials of the top echelon of the Directorate for Technical Cooperation in Africa. The money was drawn from the Nigerian Technical Cooperation Fund domiciled with the African Development Bank (AfDB) and jointly managed for the Nigerian Federal Government by the AfDB and DTCA. The officials withdrew the money under the guise of celebrating the 10th anniversary of the Nigerian Technical Cooperation Fund (NTCF), which was allocated \$36,852.00, and supervision of various projects being executed from the Trust Fund across Africa. Another sum totaling N800,000.00 was also allocated for the sensitization seminar to be organized by SERVICOM in the Directorate and the sales of board government vehicles. When the whistleblower, Mr. Ntia Thompson, an Assistant Director in DTCA got clues about the diversion of the fund, he immediately reported the matter to the



Economic and Financial Crimes Commission (EFCC) and the Inspector General of Police, seeking for necessary protection. In the long run: Findings showed that although the EFCC waded into the matter and compelled the affected officials to refund the sum of N800,000, no further action was taken against the officials to refund the \$229,000 which they had already taken. But a few days after the EFCC had begun investigation into the scam, the whistleblower was summoned by the DTCA and queried on why he leaked official documents to the anti-graft agency and the media thereby exposing the agency to embarrassment Ifejika (2018). Similarly, Peter (2018) opines that Aaron Kaase, a whistleblower who lost his job in May 2015 after he petitioned the Independent Corrupt Practices and Other Related Offences Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) and exposed corruption in the Police Service Commission, said in practice the whistleblower policy is ineffective as government agencies are failing to protect whistleblowers. Mr. Kaase said;

*"I am an example. For three years plus, I was out of work. I went to the Presidential Committee on Anti-Corruption, the Ministry of Justice, the Presidential Adviser on Corruption, nothing came out of it. I only came back to work because I went to court."*

A House of Representative Appropriations Committee Chairman, Albumumin Jibrin, blew the whistle on budget padding in 2017 but he was latter suspended by the House of Representatives leadership for blowing the whistle on the issue.

Nigeria budgeted ₦4.8 billion (\$13.3 million) and ₦7.4 billion (\$20.5 million) for its Atomic Energy Commission and Nuclear Regulatory Authority respectively, despite the country's lack of nuclear facilities (2018 Budget Proposal cited in Matthew, 2018). Given that these agencies do not serve a purpose commensurate with their size and budget, it is likely their primary function is to serve as conduits for bureaucratic corruption. Unfortunately, nobody has blown the whistle on this probably due to fear of victimization.

## 2.4 Empirical Review

Ifejika (2018) investigated the "other side" of whistleblowing practice: Experiences from Nigeria Whistleblowing. The study was a qualitative and theoretical research and adopted the documentary methods of data collection and analysis. These approaches were preferred as they allowed for objective interrogation of the subject matter under consideration and the achievement of the study's objective. The paper demonstrated that there is the "other side" of whistleblowing, and concluded



that the practice, indeed, has distinct dual sides, especially in the absence of a well-articulated legal framework for protection of whistleblowers, as in the case of Nigeria. The paper basically maintains that the Nigerian government should take immediate actions to enact a comprehensive whistleblowers' protection law so as to guarantee adequate protection of informants, who risk their lives to expose corrupt acts in the interest of the public from likely abuses.

Silk (2017) studied Whistle Blowing Policy as a Mechanism for Energizing the 'War against Corruption' In Nigeria. The paper attempted to examine the theoretical foundations of the whistle blower policy as well as the current application of its provisions against the ultimate objective of fighting corruption in Nigeria. The Ethical Theory of Whistle Blowing, Universal Dignity Theory of Whistle Blowing and Framing Theory were used to structure the postulations of the study. The paper argued that the policy, which is still awaiting the backing of an enabling law at the time of the study, may need to be further tweaked to speak to the issues of ethics, protection of whistle blowers and impactful communication strategies, in order to serve as a potent energizer to the 'war against corruption' in Nigeria.

Onakoya and Moses (2016) studied the Effect of System Factors on Whistleblowing Attitude of Nigerian Banks Employees: A Conceptual Perspective. The paper was based on a conceptual perspective. Past studies on whistleblowing were reviewed, gaps and weaknesses identified to develop a conceptual framework on whistleblowing reporting attitude of bank employees in Nigeria. The conceptual framework was anchored on the Resource Dependence (RD) and Planned Behaviour (PB) theories. The paper provided important lessons for promoting ethical practices in organisations and the society at large. Based on the gaps in literature, the paper recommended among others a performance review system that is tied to rewarding whistleblowing; ways to protect whistleblowers and the need to strengthen organizational support structures for whistleblowing.

In a study on Protection of Whistleblowers in the Nigerian Corporate Organisation: A Legal Approach carried out by Osuntogun (n.d), using the doctrinal research methodology, the paper examined the concept of whistleblowing as a tool for the sustenance of development in a nation with a view to finding out whether or not protection of whistleblowers is worth legislative attention. The paper identified



the inadequacy of the protection available to whistleblowers and recommended that legislation protecting whistleblowers should do much more than merely providing for protection; it should also provide for investigating the malpractice and eradicating it completely from the system and ensure that all negative effects that the whistleblower seeks to avert by the disclosure are followed through.

### 2.5 Theoretical Framework

This study is anchored on the theory of utilitarianism. Utilitarianism holds that the most ethical choice is the one that will produce the greatest good for the greatest number. Although forms of utilitarianism have been put forward and debated since ancient times, the modern theory is most often associated with the British philosopher John Stuart Mill (1806-1873). As most clearly stated by Mill, the basic principle of utilitarianism is **'actions are right to the degree that they tend to promote the greatest good for the greatest number. He defined "the good" in terms of well-being. Utilitarianism allows for degrees of right and wrong, and for every situation the choice between actions is clear-cut: always choose that which has the greatest utility. In response to objections to the theory of Utilitarianism, some proponents of utilitarianism have proposed a modification of the theory namely; Act**

**Utilitarianism**— each individual action is to be evaluated directly in terms of the utility principle; and **Rule Utilitarianism** - behavior is evaluated by rules that, if universally followed would lead to the greatest good for the greatest number. The relevance of the theory is that whistleblowing should be done on issues that are for the good of the masses.

### 3.1 Conclusion

The myth and veracity of whistleblowing in Nigeria has been explicated. Whistleblowing could be linked to ethics and morality because the act of whistleblowing is usually not a legal obligation but a personal choice driven by the desire to ensure sanity in organization. Whistleblowers can help to spot, investigate and sanction abuses of organizational and national laws. Citizens who uncover illegal activities should not be punished as a result of their action. Even if a whistleblower is wrong about the specifics, the disclosures may still warn of valid fears, or an investigation into their concerns may still expose related wrongdoing. Although the whistleblower protection bill in Nigeria has not been passed into law as at the time of this study, the struggle of the Nigerian people to expose corruption and other crimes through blowing the whistle has been quite encouraging and given formal recognition by the federal government. However, there



is still a gap between the promotion of whistleblowing and the protection of whistleblowers. Retaliation against whistleblowers in Nigeria is still widespread and poses a significant obstacle to the fight against corruption. Whistleblowers still face opposing dangers – the danger of what might happen if you don't voice out and what might occur if you do.

### **3.2 Recommendations**

- 1) It is high time whistleblowers who commit the truth are provided with free legal services and representation in event of litigation arising from blowing the whistle.
- 2) There is need to establish an independent body charged with the responsibility overseeing the coordination, regulation and implementation of the Whistleblowing Policy.
- 3) Whistleblowing and the reward for speak up should not be restricted to financial fraud only, but extended to include exposure of other vices such as; terrorism, vandalism, ritual murdering, exam malpractice, robbery, insurgency, militancy, mutiny, cybercrime, etc. which are capable causing harm to the government and the citizens.



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