

# WHISTLE - BLOWING AS A PANACEA FOR CORRUPTION IN NIGERIA: AN IMPETUS OF WHISTLEBLOWERS' PROTECTION POLICIES SATISFACTION

**Muritala Dauda\*, Mohammad Zaki Ahmad, Mohammad Faisal Keling**

*School of International Studies, College of Law, Government and International Studies (COLGIS), Universiti Utara Malaysia (UUM), 06010 UUM Sintok, Kedah Darul Aman, Malaysia.*

\*Corresponding author's e-mail: [dauda\\_muritala@gsgsg.uum.edu.my](mailto:dauda_muritala@gsgsg.uum.edu.my)

*Received: 28 April 2018*

*Accepted: 4 June 2020*

*Online First: 1 September 2020*

## ABSTRACT

*The scourge of corruption which has almost eaten up the entire Nigeria's economy is not in any way a new phenomenon in the country. Series of attempt have been made by Nigeria's past administrations to stop the cankerworm from its manifestation which yielded little or no success. However, the giant stride made by present administration through the introduction of whistle-blowing as a mechanism to fight corruption and other misconduct in Nigeria has been a welcome development in the country. This has given Nigerians the opportunity to expose wrongdoing and all sorts of unethical activities in the society as part of contributing their quotas to the development of the country. The study emphasized on the significant contribution and the role played by whistle-blowers towards the recovery of looted funds in Nigeria. Similarly, the study has discovered that the government can do more by making adequate legal protection for the whistle-blowers in order to encourage them towards their participation*



*in the fight against corruption and nefarious activities in the country. If otherwise, the Nigerian government may not achieve its objective. The study equally sensitises Nigerian policy makers and the citizens on the likely dangers if the whistle-blower's protection law is not passed and ratified by the highest law-making body of Nigeria (The National Assembly). The paper therefore, employs exploratory research method through the use of secondary data to examine the influence of whistle-blowing on corruption and other misconduct in Nigeria.*

**Keywords:** *corruption, whistle-blowing, policy protection, economic and financial crime commission (EFCC), Nigeria*

## INTRODUCTION

If we (Nigerians) don't kill corruption, it will kill us.

- Muhammadu Buhari<sup>1</sup>

Corruption as endemic has embedded deep into the fabric of most nations (Rose-Ackerman & Palifka, 2016). The corruption in Africa has become a phenomenon that many people in the society perceive it as being normal. Africans have seen the positions of authority as an avenue for everyone to come and take what they think is their righteousness. In fact, the society itself celebrates corrupt men and women who have robbed and duped their resources while serving them (Osah *et al.*, 2014).

The issue of corruption, particularly in Nigeria, has taken another dimension where the looters take the glory of the illicit acts perpetrated while serving the people. Those who looted the treasury entrusted to them by the public while serving turned to be people that were given series of traditional titles and decorated with highest honours of the lands (Adenugba & Omolawal, 2014; Dauda, Ahmad & Keling, 2017). In fact, this cuts beyond the traditional rulers to the religious sphere where the fear and words of God is perhaps not the rule of the day again but the love of money (Osah *et al.*, 2014). This is simply because, people with ill-gotten wealth will be those that are conferred with a high religious title and at the same time found at the first congregational roll during ceremonial functions and other formal religious activities in the society. Hence, corruption and its

perpetrators have become what been celebrated in Nigeria's society due to what people tend to benefit from it.

Fraud has done much harm to the Nigerian economy and the citizenry (Efiang, Inyang & Joshua, 2016; Dauda & Ameen, 2017). This has made Nigerian government to device series of efforts to combat the scourge of corruption in the society as for every serious nation that tends to develop must take the fight against corruption seriously (Rose-Ackerman & Palifka, 2016). This position has also been supported by the former United Nations Secretary-General, Kofi Annan that, 'in ways large and small, corruption hurts us all. It impedes social and economic development. It erodes the public's trust, hurts investment and undermines democracy and the rule of law. It facilitates terrorism, conflict and organised crime' (Bracking, 2007). Hence, the fight against corruption should be seen as a war that must be won in order for a society to move forward (Rachagan & Kuppusamy, 2013).

As part of the ways to eradicate the scourge of corruption in Nigeria, the present administration under the leadership of President Muhammadu Buhari introduced whistle-blowing as a mechanism to combat corruption in the country. The government initiated the programme as a way of exposing misconducts and other bad practices in Nigeria and at the same time a way of involving Nigerians in safeguarding public funds, treasury and other valuable goods belonging to the public (Akinnaso, 2016; Gabriel, 2017). This is an indirect way of involving people or masses in the inculcation and maintenance of moral and sanity back to Nigeria's system.

The introduction of whistle-blowing by Nigerian government have significantly assisted the present administration in the recovery of country's loots especially the looted money that are kept secretly in various hidden locations such as underground, abandoned building and wardrobes among others (Efiang, Inyang & Joshua, 2016; Ncheta, 2016). The whistle-blowing practice has become one of the best practices so far introduced to curb the menace of corruption in Nigeria. The attitudes demonstrated by whistleblowers have shown that Nigerians masses are tired of corruption and thereby ready to assist the government in tackling the corruption endemic in the society. It is against this backdrop that the paper examined the success of whistle blowing in Nigeria, the needs by the Nigerian government to protect the whistle-blowers (masses) through its policies, and how the government

can motivate/incorporate Nigerians, especially the masses in the fight against corruption. Since the fight against corruption involves maximum cooperation and supports of all and sundry, it will be proper for Nigerian government to ensure all hands are on deck to have a corruption free society.

## **METHODOLOGY AND THEORETICAL FRAMEWORK**

The adoption of exploratory research method by the study is to focus more on issues related to corruption and the effect of policies of whistle-blowing on such nefarious practices among countries with particular focus on Nigeria. Based on this, the study attempts to review literature on the essence and possible benefits of protection policies for whistle-blower in order to encourage them in the fights against corrupt practices in the country. This study is a qualitative type that utilised secondary data source and reports from Transparency International, journal articles, books, newspapers reports and other policy documents.

Similarly, as argued by Kurt Lewin that, ‘there is nothing so practical as a good theory’ (Lewin, 1951, p. 169). Therefore, a good theory assists researcher to explain and predict situations or events between social and natural system. It shapes what researcher sees and how it is seeing. Hence, the study makes use of two theories; the Opportunity Theory and Public Service Motivation (PSM) Theory.

The first theory is the Opportunity Theory. The theory is of the assumption that the attractive criminal tendencies arise at the public sectors or government establishment due to weak policies or controls and lack of oversight check on the employees’ activities (Benson & Simpson, 2014; Benson *et al.*, 2009). This is in line with the perception of people who see every opportunity that comes on one’s way as an avenue to get rich and make away with treasuries or public goods within one’s possession.

Secondly, PSM theory explains the motive behind an individual reasoning to choose working with public sector or private setup (Kjeldsen & Jacobsen, 2013; Perry, Hondeghem & Wise, 2010). The theory studies how the employee’s abilities or self-concept, employees’ motivational context, and the environment outside and within the working place can facilitate

public service motivation (Perry, 2000). It also explains the reason why some people prefer to work in non-profit sectors like government establishments rather than private-profit making oriented companies (Perry & Wise, 1990) although the employments at the private sectors can be financially lucrative with limited scope and little or no impact on the society.

Job position in government or public establishments are mostly less financially lucrative instead of having a wider scope and great potential influence on society. In spite of the fact that the employment at the private enterprises where profits oriented is the order of the day, the level of corruption known as the white-collar crime has been drastically shifted to the public/government enterprises (Benson & Gottschalk, 2017). The adoption of PSM theory in the study has to do with the tendency that the previous studies have revealed that the whistle-blowers were more cooperative and willing to expose any wrong doing in public enterprises than private sectors. This is because they were of the hope that most federal and state government enterprises give adequate protections of their identities which safe them from any unforeseen humiliation or harassment (Miceli & Near, 1992). Again, the whistle-blowers have access to series of information (such as awarding of contracts or grants) under the government establishments that will draw their attention to where fraud or abuse of public trust is being perpetrated (Callahan & Dworkin, 1992).

In a nutshell, the adoption of the theories in the study is to sensitise the public on the need for them not to abuse the trusts/public resources in their care for personal gain. Similarly, the theories also encourage people at the public sector to always expose corruption and unethical practices happening in their environment as being practiced in private sector which has accounted for the low level of corruption in the latter than the former. The two theories, therefore informed the study on the necessity of protection policies for whistle-blowers in order to encourage them to uncover nefarious activities in their environment.

## CONCEPTUAL DISCOURSE ON WHISTLE-BLOWING

The term whistle-blowing has been viewed differently by different scholars. One of these definitions is given by Nader *et al* quoted in Rachagan and Kuppusamy (2013), as ‘an act of a man or woman who, believing that the public interest overrides the interest of the organisation he serves, blows the whistle that the organisation is involved in corrupt, illegal, fraudulent or harmful activity’ (p. 368). Also, Miceli and Near see whistle-blowing as ‘the disclosure by an organisation’s member (current or former member) of illegal, immoral or illegitimate practices under the control of their employers to persons or organisations that might be able to effect action’ (Miceli & Near, 1992, p. 15). The definition connotes that the whistle-blowing is majorly announced only by members of an organisation.

According to the federal government of Nigeria, a whistle-blower is ‘any person who voluntarily discloses information in good faith about a possible misconduct or violation that has occurred, is on-going, or is about to occur’ (Tukur, 2016, p.2). Whistle-blowing can also be described as disclosure made by subordinate or employee to the public on immoral or illegal behaviour in an organisation (either public or private) that capable of causing harm to a third party or the public (Shaw, 2002). Therefore, a whistle-blower is a person who raises alarm about wrongdoing perpetrated in an organisational setting. Whistle-blowing is a kind of organisational voice which aimed to correct policies, practices and ill activities through the higher authority (Hirschman, 1970; Rusbult *et al.*, 1988). If appropriately implemented, the whistle-blowing policy can assist timely discovery of fraud, put measure to correct the wrongdoing or imbalances before such get out of hands which may eventually minimise the costs and losses incurred as a result of fraud (Chung, Monroe & Thorne, 2004)

There are five classical stages of whistle-blowing as purported by Greenberger, Miceli and Cohen (1987), Miceli and Near (1985) and McLain and Keenan (1999) in their model. The stages as shown in Figure 1, informed that the Stage 1 of the model postulates the occurrence of the event. The Stage 2 and 3 of the model decides on the actions to be taken. The reactions of the organisation to the event happens on Stage 4. The whistle-blowers study and monitor the activities of the organisation is depicted in Stage 5 in order to be guided on the next line of action in the future.

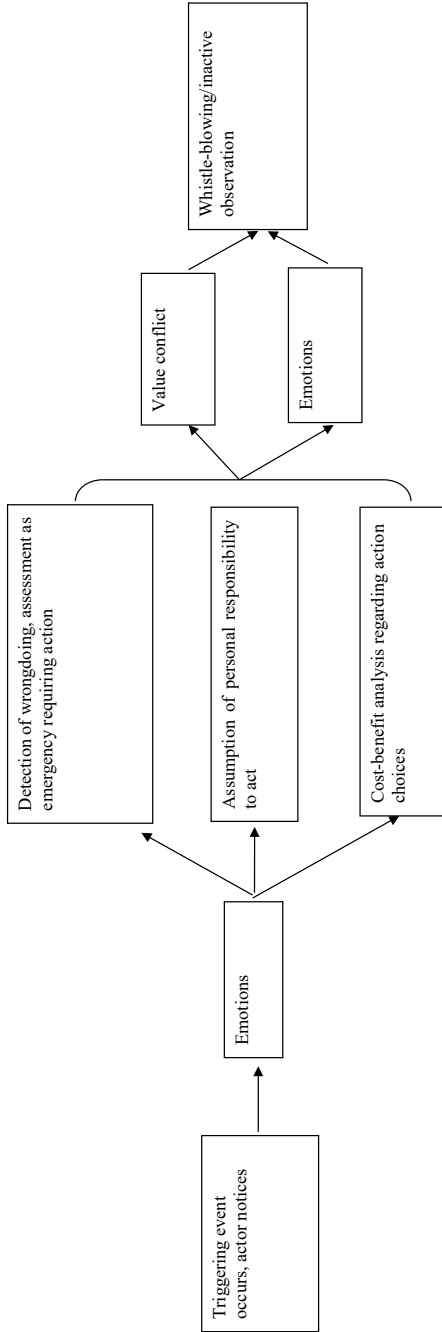


Figure 1: Process of Whistle-Blowing Decision Models

Having observed the whistle-blowing through the whistle-blowers' activities, it would be appropriate to conclude that the ability to inculcate or transform the spirit of moral standards in people's behaviour is the motive behind whether to blow the whistle or not (Jos, Tompkins & Hays, 1989; Henik, 2014). Upon the changes perceived by the public on the role of whistle-blowing in the society, people mostly viewed the whistle-blowers differently. Some see whistle-blowers' activities as heroes or selfless martyrs who are bothered with public welfare, while others tagged the acts negatively and categorised them as traitors, disgruntled or disloyal employees (Onakoya & Moses, 2016).

## **TYPES OF WHISTLE-BLOWING**

The whistle-blowing can be either internal or external form. It is internal whistle-blowing if a person reporting the misconduct to superiors or fellow colleagues within the organisation. While the external whistle-blowing is regarded as the wrongdoing perceived and reported to outsiders such as the law enforcement agencies, media, anti-graft bodies, state or federal agencies. Previous studies such as Brown (2007); Guthrie and Taylor (2017); Near and Miceli (2015) and Cheng, Bai and Yang (2017) revealed that whistle-blowers mostly use internal forms or channels first. While few number of individuals channel their whistle-blowing through external means as a result of the nonchalant attitude they receive from the management to whom they report the wrongdoing.

## **THE NATURE OF WRONGDOING**

The classification of misconduct depends on the manner the potential whistle-blower perceives the wrongdoing in an organisational setting or a given society. For instance, stealing office-pin or its sorts may be perceived wrong to some employees, perhaps to others it is a minor distraction. The nature and gravity of the wrongdoing to be perceived by the potential whistle-blowers need to be well agreed upon and defined before the whistle-blowing is valid. This has made different disciplines or professions to come up with their yardstick to determine the gravity of wrongdoing or misconduct before a valid whistle can be blown.



From a legal viewpoint, whistle-blowing is allowed if the whistle-blowers think that the misconducts perceived has great implications on public policy (Miceli & Near, 1992; Vinten, 1994). The auditors from their own profession determine wrongdoing through materiality. This is done by weighing the misconduct on the basis of whether it is costly or not before challenging such (Miceli & Near, 1988). Lastly, the perception of philosophers on what constitutes misconduct or wrongdoing? Philosophers see whistle-blowing over wrongdoing as an ethical act which should be carried out irrespective of the gravity of the misconduct. According to Bowie, whistle-blowing or whistle-blowers' requirement 'stem from appropriate moral motives of preventing unnecessary harm to others... that the whistle-blowers have evidence that would persuade a reasonable person... that the whistle-blowers perceive serious danger that can result from the violation' (Bowie 1982, p.143). Under this doctrine, the whistle-blower is advised to utilise internal channels first in order to avoid of being exposed to moral violation and at same time for the brighter chances of whistle-blower in the pursuance of his claims.

At this juncture, it is safe for one to conclude that the impact of whistle-blowing in any organisational setup is great due to the fact that greater percentage of the wrongdoing in every organisation is reported by the whistle-blowers through either internal channels or external channels. The previous findings revealed that some organisations prefer whistle-blowers to use internal channels in order to avoid negative publicity and litigation costs that may accompany the external whistle-blowing (Near & Miceli, 1996; Taylor, 2014).

## **CAUTION WHILE TAKING A WHISTLE-BLOWING DECISION**

There are some precautionary measures needed to be taken before blowing a whistle on any wrongdoing perceived in an organisation or any given society as asserted by Sehgal (2014). These include the following:

- Proper evidence; it is paramount for a whistle-blower to have enough and concrete evidence to buttress his claims or allegations.
- Valid motive; no whistle-blowing should be made on the ground of

frustration, enmity or some personal grudges. It must be on a clearly motive.

- Willingness or desire to blow whistle; individuals are charged to weigh the consequences or the likely repercussion in exposing the misconducts in an organisation, particularly where there is no proper policy or legal provisions for whistle-blowers. This is because if there is no adequate security or policy that protects the identity and the integrity of whistle-blowers in an organisation or society, both the whistle-blowers and their families may be subjected to series of humiliation and maltreatment ranging from loss of job, reputation and even loss of life in severe circumstances.
- Last resort: the whistle-blowers must have device several means if possible, to correct the wrongdoing before considering whistle-blowing as the last option. This option however, has been criticised on the ground that subordinates are those mostly observe or perceive wrongdoing committed by the superiors which may likely difficult for the subordinates to correct the superiors on their misconduct (Culiberg & Mihelic, 2016)

## **REASONS FOR MISTRUST OR UNETHICAL CONDUCT IN NIGERIA**

Many scholars had given varieties of opinions on the reasons for mistrust or unethical behaviour and immoral act in Africa, particularly in Nigeria where the act is more pronounced (Olufemi, 2014). Muganda (1999) emphasizes on factors responsible for corruption in Africa. These include patronage and societal pressures, political factors, lack of transparency, and weak enforcement of government rules and regulations.

Additionally, family role on corruption is another contributing factor to misconduct in many societies (Laut, Mariano, Ontolan, Baracamonte, Aguano & Ponce, 2013). The attempt by family members or relations to encourage the person at the helm of affairs especially perceiving such as their opportunity to take advantage of the system. This mostly happens in Nigeria by using any available opportunity such as the political appointments

or public offices or trust to acquire wealth illegitimately. This equally resulted to all sorts of embezzlement and fraud in various public and private establishments (Ponce & Cahiles, 2013).

Furthermore, Raditchokwa (1999) and Asuru (2015) relate the causes of unethical behaviour or corruption in Africa to poverty, bureaucratic inefficiency, under-development, inadequate people's participation in the policy making process and the leadership crisis which led some political elites into all sorts of indiscipline acts. Similarly, Aniele (2004) attached the reasons for corruption in Nigeria to under-development, level of orientation in the society; lack of proper sanctions against wrongdoers, ethnicity and the individual mentality that force people to acquire material wealth by all means.

Nonetheless, scholars like Osahon (1981), Oji (1982), Bolaji (1985), Nzeribe (1986), Ayaji (1990), Arena (1990), Ekpo-Ufot (1990), Oseni (1993), Nwakwo (1995), Oluwole (2000) and Olufemi (2014) were also of the opinions that lack of ethics generally in Nigerian society has led to mistrust or corruption in the country. Their findings so far indicated that the misconduct and unethical behaviour in Nigeria have negative influence on the performance of both government and business enterprises in the country. This is one of the serious blunders in bureaucracy as asserted by Admiral Hyman Rickover that, 'if you must sin, sin against God, not against the bureaucracy. God may forgive you, but the bureaucracy never will' (Ft. Belvoir, 2008, p.211). Therefore, one can rightly argue that the root cause of corruption in Nigeria has to do with greediness and ill motive among individuals in the country. Thus, the level of corruption in Nigeria increases daily, particularly during the democratic era.

## **EFFORTS OF GOVERNMENT TOWARDS PROHIBITION OF WRONGDOING IN NIGERIA**

The organisational setups in Nigeria (both private and public enterprises) were characterised with series of unethical behaviours and misconducts (Adenugba & Omolawal, 2014). The degree of atrocities committed in both private and public enterprises makes it differ. The perpetrators of these wrongdoings are the employees.

Sokefun (2004) describes Nigerian workers as indolent, apathetic, and unresponsive to motivation and generally, not willing to put forth maximum productive efforts. The government of Nigeria has been trying its effort in ensuring the appropriate sanity and work ethics is inculcated in the Nigerian workers. Series of mechanisms were introduced by the past governments (both military and civilian administrations) in order to get maximum productivity out of the Nigerian workers for positive development.

These measures have been dated back to 1975 where the federal government of Nigeria under Generals Murtala Muhammed and Olusegun Obasanjo introduced legislation to curb the monster of indiscipline in Nigerian society. Between 1975 and 1979 the administrations of Generals Murtala Muhammed and Olusegun Obasanjo ensured some measure of discipline in the civil service. Many people found of misconduct were dismissed and some were forced to retire without being given proper fair hearings due to the decrees used by the military administration (Olufemi, 2014).

Serious about the misconduct among the civil servants in the country, the civilian administration under President Shehu Shagari in 1979 to 1983 came on board with a programme called Nigerian Ethical Revolution (Ejumudo & Ikenga, 2015; Nwaodu, Adam & Okereke, 2014). The programme introduced by President Shehu Shagari was able to curb wrongdoings in Nigeria particularly in the civil service before the administration was truncated by another military government.

General Muhammadu Buhari and General Tunde Idiagbon military government that took over in 1984 introduced another anti-corruption programme known as the War Against Indiscipline (WAI) (Nwaodu, Adam & Okereke, 2014). The regime fought corruption in Nigeria to zero level to the extent that discipline or moral culture has been imbibed in people which translated in their behaviour and reflected all homes in the country. Similarly, another military Head of State came on board in 1985 under the headship of General Ibrahim Badamosi Babangida who replaced WAI with another anti-corruption programme, 'Mass Mobilization for Social and Economic Recovery' (MAMSER). The programme was described by many as been cosmetic in its approach to serious misconducts (Olufemi, 2014; Ejumudo & Ikenga, 2015).

In 1993, General Sanni Abacha military government changed MAMSER to National Orientation Agency (NOA). NOA was designed by Abacha's government to orientate the general public particularly the civil servants on the need for positive change in their behaviour. However, the programme was perceived by many for not having significant impact to positive change in Nigeria (Olufemi, 2014).

In 1999 when Nigeria was returned to civil rule, President Olusegun Obasanjo engineered the anti-corruption Act known as 'Corrupt Practices and Other Related Offences'. This was later extended to the National Assembly Act backing in the year 2000 which led to the formation the Independent Corrupt Practices and Other Related Offences Commission (ICPC) (Nwaodu, Adam & Okereke, 2014). Having empowered, the ICPC as anti-corruption commission performs its assigned duties, the Commission started its investigations in 2003 on some Principal Officers of the National Assembly, the Highest Law-Making Organisation of Nigerian society over corruption charges against them. This made the National Assembly of Nigeria then to pass a bill to repeal the ICPC Act which was not only refused to be signed by President Olusegun Obasanjo but also considered it as impunity and immorality protection from the National Assembly. The attitude of Nigerian Legislators attests to the extent of corruption in Nigerian society among the elites, particularly the ruling class (Olufemi, 2014).

Similar to the ICPC, the Economic and Financial Crime Commission (EFCC) is another anti-crime commission set up by President Olusegun Obasanjo administration to combat corruption in Nigeria (Nwaodu, Adam & Okereke, 2014; Dauda & Ameen, 2017). The two agencies play significant roles in regulating the affairs of both public and private enterprises or organisations in Nigeria in order to ensure sanity and ethical conduct in the course of transactions (Ogundele & Opeifa, 2004).

From all the initiatives to fight corruption in Nigeria, the most important is the giant stride taken by the present administration under President Muhammadu Buhari to introduce whistle-blowing mechanism as a way of exposing corruption and wrongdoing in Nigeria. This according to Kemi Adeosun, the former Minister of Finance to President Muhammadu Buhari, will serve as a deterrent to corrupt minded people of Nigeria and indirectly reduce the level of corruption in the country (Ncheta, 2016).

The whistle-blowing mechanism introduced by the present administration has been worldly applauded and highly supported by Nigerians both home and abroad as part of sanitising the country from the scourge of corruption. Table 1. below shows the corruption trends in Nigeria since 1996 – 2016.

**Table 1:Corruption Trends in Nigeria from 1996 -2016**

<b>Year</b>	<b>Ranking</b>	<b>Scores (using 10% scale)</b>
1996	54 out of 54	0.69
1997	52 out of 52	1.7
1998	81 out of 85	1.9
1999	98 out of 99	1.6
2000	90 out of 90	1.2
2001	90 out of 91	1.0
2002	101 out of 102	1.6
2003	132 out of 133	1.4
2004	144 out of 146	1.6
2005	152 out of 158	1.9
2006	150 out of 163	2.2
2007	147 out of 179	2.2
2008	141 out of 180	2.7
2009	130 out of 180	2.5
2010	138 out of 178	2.4
2011	143 out of 183	2.4
2012	139 out of 176	27
2013	144 out of 177	25
2014	136 out of 175	27
2015	136 out of 168	28
2016	148 out of 180	27

Source: Compiled from the Transparency International Report - [https://www.transparency.org/news/feature/corruption\\_perceptions\\_index\\_2017](https://www.transparency.org/news/feature/corruption_perceptions_index_2017)

Table 1 above indicated that Nigeria in 1996 was the most corrupt country as shown by the Transparency International ranking. Similarly, the corruption index in 2001 indicated that Nigeria was rated as the second most corrupt country in the world. While in 2012, Nigeria was scored 27 to make it assumed 139 positions out of 176 countries in the world. In 2014 and

2015 the country was rated 136 out of 175, and 136 out of 168 respectively (Transparency International Report, 2017).

## **WHISTLE-BLOWING AND ITS SUCCESS IN NIGERIA SO FAR**

Whistle-blowing is a programme planned to encourage anyone with genuine information about any misconduct, violation or illegal activity that is capable of affecting Nigerian people and government affairs, to report it (Tukur, 2016). This gives Nigerians the opportunity to expose the wrongdoing and misconduct noticed in the society. Nigeria's whistle-blowing mechanism gives every Nigerian the advantage to announce the misconduct perceived in their domains irrespective of whether the whistle-blower is an employee or not of an enterprise, but as long as the person can support his claims with concrete proof, the reports of corruption will be taken up (Ncheta, 2016).

Nigeria government has encouraged the whistle-blowers through incentives provision for exposing wrongdoing in the country. According to Kemi Adeosu, the (then) finance minister quoted in Soniyi (2016) and Adetayo (2016):

If there is a voluntary return of stolen or concealed public funds or assets on the account of the information provided, the whistle-blower may be entitled to anywhere between 2.5 percent (minimum) and 5.0 per cent (maximum) of the total amount recovered (Soniyyi, 2016, p.3; Adetayo, 2016, p.1).

This will serve as a motivator for anyone to expose wrongdoing in Nigeria. Doing this will drastically reduce the level of corruption and serve as a deterrent to wrongdoing in Nigeria. Similarly, in America under the US False Claims Act, the whistle-blower is allowed to receive up to 30% of recovery funds from the offender by the government (Braithwaite 2013; Andon *et al.*, 2018). The Canadian government equally provided a bountiful reward of up to 15% of international tax recoveries that exceed CA\$100,000 (Fekete, 2013). Also, in South Korea where the Anti-Corruption Act 2001 provide for the whistle-blowers to be rewarded up to US\$2 million for information on the recovery of country's looted fund (OECD, 2012).

Since the official proclamation of whistle-blowing as an anti-corruption way of exposing the misconduct and immoral act in Nigeria, series of looted funds recoveries have been made by the government through the anti-corruption commission known as the EFCC headed by Ibrahim Magu. Some of the recoveries looted funds include the cash sum of \$9,772,800, and £74,000 discovered on Friday, February 3<sup>rd</sup>, 2017 from a building in Kaduna belonging to Mr. Andrew Yakubu, the former Chief Executive of Nigerian National Petroleum Corporation (NNPC) (Daniel, 2017a).

Again, on March 2017 a huge sum of money was discovered in Kaduna Airport in five different unmarked bags (Momodu, 2017). Also, a sum of €547,730, £21,090 and N5,648,500 found in a Bureau De Change (BDC) office at Balogun Market, Lagos by EFCC (Daniel, 2017b).

Similarly, another sum reaching N500 million in N500 and N1000 denominations found loaded in several bags on 7<sup>th</sup> April 2017 at an abandoned Bureau De Change building which has been used a long time ago in LEGICO Shopping Plaza, Victoria Island Lagos (Momodu, 2017). Also, on April 10<sup>th</sup>, 2017 a sum equivalent to N250 million and other various foreign currencies was discovered in a Bureau De Change in Balogun Market area of Lagos (Momodu, 2017).

In addition to the recoveries of the looted funds, huge sum of \$38,000,000, N 23,000,000 and £27,000 discovered on Wednesday, 12th April 2017 by EFCC from an apartment in Osborne Towers, Ikoyi Lagos (Gabriel, 2017). The detail analysis of some of the recovered loots through whistle-blowers could be found on Table 2.

**Table 2: Records of Some of the Looted Recovered Through the Whistle-Blowing**

Names / Locations of the money recovered	Amount				Date
	Dollar (\$)	Pound (£)	Euro (€)	Naira (N)	
Mr. Andrew Yakubu	9,772,800	74,000	-	-	3 <sup>rd</sup> February, 2017



Bureau De Change (BDC), at LEGICO Shopping Plaza, Victoria Island, Lagos, Nigeria	-	-	-	500,000,000	7 <sup>th</sup> April, 2017
Bureau De Change (BDC), at Balogun Market, Lagos, Nigeria.	-	21, 090	547,730	5,648,500	10 <sup>th</sup> April, 2017
Discovered from an Apartment in Osborne Towers, Ikoyi, Lagos, Nigeria	38,000,000	27, 000	-	23,000,000	12 <sup>th</sup> April, 2017

Source: Chinwo & Ajimotokan, (2017)

Additionally, according to Alhaji Lai Mohammed, the Minister of Information and Culture, Nigerian government has recovered above \$151million and N8billion looted funds through the whistle-blowing mechanism (Gabriel, 2017). All the glory toward the recovery of some looted funds was credited to the effort of whistle-blowers to compliment the government’s plan to reduce corruption in Nigeria. This shows that the people’s cooperation and participation in the fight against corruption in Nigeria are highly important.

However, there is a need for proper protection of whistle-blowers’ by Nigerian government similar to other countries that have used the whistle-blowing mechanism as a channel to expose corruption and misconducts in their countries. Making adequate protection for the whistle-blowers’ will encourage more volunteers to participate actively by reporting any misconducts or corruption to the government or the appropriate anti-corruption agencies.

## **PROTECTION POLICIES OR LEGISLATION FOR WHISTLE-BLOWER**

Some of the advanced countries that have made use of whistle-blowing mechanism as a means of taming corruption has provided some guard and protection policies or laws for the whistle-blowers. Example of such practices could be seen in the following countries:

- The United State of America (USA or US): the US's government has the higher number of whistle-blowers' protection laws both at the State and Federal Levels. This is done in order to achieve peoples' maximum support on the programme and at the same time to safeguard the rights of the whistle-blowers (Sehgal, 2014). The US whistle-blower Protection policies include; the Whistle-blower Protection Act 1989 (was amended in 1994), Sarbanes-Oxley Act (SOX), and False Claims Act. The three Acts protect the whistle-blowers against any retaliatory action on them and at the same time proffer sanction for anyone who go against the rule. For example, anyone caught retaliate against a whistle-blower can be imprisoned for maximum ten years. Also, the adjudication of cases of whistle-blower on either to be reinstated, compensated for damages, pay back among others, is expected to complete within 180 days (Sehgal, 2014).
- United Kingdom (UK): The UK protection policy for a whistle-blower is known as Public Interest Disclosure Act of 1998 (Sehgal, 2014). The Act provides protection for employees in private, public and non-profit making enterprises.
- European Union (EU): Out of the six countries of EU that have dedicated whistle-blower policy – Hungary, Netherlands, Norway, Romania, Switzerland, and UK, only two - Norway and UK have a more dedicated whistle-blower protection policies or laws that accommodate all employees in both private and public sectors (Sehgal, 2014). While other EU member countries have either a very limited or no legal backup or protection for whistle-blowers.
- Canada: The Canadian government enacted Act known as Public Servants Disclosure Protection Act in 2007 in order to protect the whistle-blowers in the society. Although, the Act has been criticised for protecting wrongdoers at the expense of the whistle-blowers due to many conditions or long procedures before any wrongdoing can be reported appropriately (Sehgal, 2014).
- India: The whistle-blowers' protection law was passed and approved in India as a channel to tame corruption in the country. The Bill was passed by the Lok Sabha in December 2011. In February 21, 2016 the Bill was again passed by Rajya Sahba in order to strengthen the Act more in its enforcement against corruption in the country (Sehgal, 2014).

- Malaysia: There are some improvement in Malaysian's law to encourage whistle-blowing in the country. The introduction of Malaysian Anti-Corruption Commission (MACC) Act 2009 to replace the old Anti-Corruption Act (ACA) is an improvement which motivate whistle-blowers to expose any corruption or misconduct perceived in the society (Rachagan & Kuppusamy, 2013).
- South Africa: The country was one of those that see whistle-blowing as sin, but due to the pervasive corruption level in South Africa, it later emulated UK through the enactment of its Protection Disclosures Act of 2000 that encourage employees who have useful information about any ongoing wrongdoing in all organisations in the country (Sehgal, 2014).

Having observed, some of the countries where whistle-blowing mechanism has being practiced to discourage corruption have taken whistle-blowers' protection policies serious in order to encourage people participation in the fight against corruption. Hence, Nigeria's case should not be exceptional if the federal government really wants people's involvement in its fight against bad practices in the country. An example of the havoc that is likely to happen when there is no policy or legal protection for the whistle-blower is the unethical disengagement of Mr. Ntia Thompson, an assistant director of an agency at the ministry of Foreign Affairs in Nigeria for blowing whistle over wrongdoing in his agency (Daniel, 2017c; Salau, 2017). Similarly, the treatment meted to Mr. Murtala Ibrahim of the Federal Mortgage Bank of Nigeria over exposing the illegal act happening in the establishment, is another havoc that may occur when there is no effective legal or policy protection for the whistle blower (Odunsi, 2017).

The Federal Government of Nigeria has taken a move by initiating a whistle-blower policy to safeguard the rights of Nigerians who have vital information on corruption and other misconduct in the country (Akinnsaso, 2016). According to Mrs. Kemi Adeosun, the purpose of the policy is to encourage and protect the whistle-blowers from harassment with the hope that information on looted funds will be more coming to the government from the public (Tukur, 2016). The protection policy for whistle-blowing in Nigeria was approved on Wednesday 14<sup>th</sup> December, 2016 at the Federal Executive Council meeting chaired by President Muhammadu Buhari. However, the policy remains inactive until it is formally passed and ratified by the National Assembly into a law (Tukur, 2016; Akinnsaso, 2016).

Hence, Nigerians expectation is high on the National Assembly for quick passage of the whistle-blowing protection policy into law. In fact, some concern Nigerians are in doubt that the people's expectation on whistle-blowing policy may not see the light of the day from the National Assembly. This is due to some controversies surrounding Nigerian Lawmakers such as the issue of budget padding, non-confirmation of Ibrahim Magu as the EFCC chairman (Akinnaso, 2016) among others.

However, if the expected protection policy by Nigerians failed to receive the blessing from the National Assembly, the whistle-blowers may need to be conscious of their self-protection before exposing misconduct or wrongdoing in Nigerian society. If this happens, the fight against corruption in Nigeria may be left for government alone to fish-out whoever is suspected of violating the rule. Hence, the fight against corruption cannot be fought and won alone, without the supports of the masses and no individual will take the risk to be a whistle-blower when there is no legal protection for his conduct (Agnihotri & Bhattacharya, 2015; Blenkinsopp & Snowden, 2016).

## **CONCLUSION AND RECOMMENDATIONS**

The primary objective of this article is to sensitise the public on the need to participate in the fight against corruption in Nigeria. The study also emphasis on the need for quick passage of whistle-blowers' protection policies into law in Nigeria. If this is properly done, Nigerians may be encouraged to join hands with the government, particularly the President Muhammadu Buhari's administration in its efforts to combat corruption in the country. At the same time, the need for this study is to enlighten Nigerian policy makers and the society at large on the likely doom to the country's polity if the protection law does not see the light of the day from the National Assembly. The literature have equally revealed how important the whistle-blowing is, in combating corruption in societies (Ogundele & Opeifa, 2004; Olufemi, 2014; Sokefun, 2004; Sehgal, 2014; Efiog *et al.*, 2016). It is therefore, imperative for whistle-blowing policies to be properly integrated in order to enhance the participation of all and sundry in the fight against corruption in Nigeria.

This study is recommending the followings to Nigeria government in order to encourage the prospective whistle-blowers to expose wrongdoing and misconducts in the country. These include:

Firstly, there should be adequate and proper legal protection for whistle-blowers. Nigerian government should protect the fundamental rights of all individuals who willingly reports cases of corruption or misconduct in the country without any negative repercussion for his action.

Secondly, the government should educate Nigerians on the danger of keeping quiet as when there is need to expose wrongdoing in the society. According to Albert Einstein, ‘the world will not be destroyed by those who do evil, but by those who watch them without doing anything’ (Czepulkowski, 2014). In addition, Abraham Lincoln sees silence when one’s voice should be heard as, ‘to stand in silence when they should be protesting makes cowards out of men’ (Sehgal, 2014, p.1). This should be taken seriously particularly in public sectors where employees refuse to report any perceive corruption in an organisation due to fear of been crucify or label as traitors. The government can pronounce policies and sanction for employees who remain silence in the face of serious misconduct for them to be motivated to report any misconduct.

Thirdly, the whistle-blowers should be highly motivated by rewarding them accordingly. Despite the fact that the government has promised to give anyone who report corruption a reward between 2.5 % (minimum) and 5.0 % (maximum) of the total funds recovered (Soniya, 2016; Adetayo, 2016), there is need for the government to ‘walk the talk’ by complementing the efforts of whistle-blower once the latter has done its part.

Next, the government should strengthen more the anti-corruption mechanism put in place (EFCC, ICPC, Investment and Security Tribunal among others) in order to carry out their assignments effectively. The Acts set up the anti-corruption agencies should be given adequate independent to conduct investigations, prosecutions and other oversight functions as part of their responsibility in the course of combating corruption. This will encourage the whistle-blowers to report any perceive wrongdoing or misconduct to the appropriate quarters knowing fully that the culprits will be brought to book accordingly.

Furthermore, the role of mass media in the fight against corruption should not be underestimated. The government should work closely with the mass media to ensure transparency in their reports on government activities and to avoid brown envelope journalism to the public. This will make government accountable to the masses and encourage people to participate /cooperate with the government to fix out the bad eggs in the society. Hence, it may invariably project the good image of Nigeria to the entire universe.

In addition, the government can encourage the whistle-blowers in Nigeria through persuasion and cultural orientation of whistle-blowing in the society. The notion that anyone who reports his fellow human over wrongdoing is seen as ‘sin’ and the person may be tagged as traitor or intruder in the society should be corrected. This is because any mistrust or wrongdoing conducted on the public fund or treasury will be negatively impacted on all the citizens of the country. So, it is good to be on the safe side to reports any wrongdoing noted in the society to prevent its repercussion on the general public.

Finally, the government should introduce or include into the school curriculum the culture and ethics of whistle-blowing in the society. As the popular adage ‘catch them young’, the youths who they said, are the leaders of tomorrow should be well-cultured right from their childhood. If this is done, the cultural ethics of whistle-blowing might have been inculcated in them right from their tender age which will shape the lives of Nigerian’s young generation against corruption and the need to reports misconducts in the society to the appropriate authority.

## **ENDNOTE**

<sup>i</sup>This is a statement by Muhammadu Buhari, warning Nigerians against voting for the Peoples Democratic Party, (PDP) at the general polls, if truly they want to end corruption in the country. For details on Buhari’s views about corruption see Onoyume (2015, p.2).

## REFERENCES

- Adenugba A.A. & Omolawal S.A. (2014). Religious values and corruption in Nigeria: A dislocated relationship. *Journal of Educational and Social Research*, 4(3), 522-528. DOI: 10.5901/jesr.2014.v4n3p522
- Adetayo O. (2016, December 22). FG Okays 5% of recovered loot for whistle-blowers. *Punch Newspaper*, Lagos, Nigeria. Retrieved on 23 April 2017, from <http://punchng.com/fg-okays-5-recovered-loot-whistleblowers/>
- Agnihotri A. & Bhattacharya S. (2015). Whistle-blowing policy disclosure: Evidence from an Indian emerging market. *Journal of Corporate Governance*, 15(5), 678-692. DOI.org/10.1108/CG-05-2014-0057
- Akinnaso N. (2016, December 27). Nigeria's whistle-blower policy. *Punch Newspaper*. Retrieved on 23 April 2017, from <http://punchng.com/nigerias-whistle-blower-policy/>
- Andon P., Free C., Jidin R., Monroe G.S. & Turner M.J. (2018). The impact of financial incentives and perceptions of seriousness on whistle-blowing intention. *Journal of Business Ethics*, Springer, 151(1), 165-178. DOI: 10.1007/s10551-016-3215-6
- Aniele, D. (2004). Business Ethics and Corruption. In Fajana, S. (ed.), *Global Trends and Industrial Relations in Nigeria*. Lagos, Nigeria: University of Lagos Press.
- Arena, V.N. (1990). *Personality Excellence and Quest for Human Soundness*. Lagos, Nigeria: Emacom Print Ltd.
- Asuru, S. I. (2015). The new philanthropy, poverty reduction and rural development: A case study of alliance for a green revolution in Africa (AGRA) in Ghana. *Jurnal Studi Pemerintahan: Journal of Government and Politics*, 6(1), 18-30. DOI: 10.18196/jgp.2015.0003
- Ayaji, I. (1990). *The Trapped Economy*. Ibadan, Nigeria: Heinemann Educational Book Nigeria Ltd.

- Benson M.L. & Gottschalk P. (2017). Public service motivation theory. In Gottschalk P. and Stanislas, P. (eds.). *Public Corruption: Regional and National Perspectives on Procurement Fraud*. CRC Press, Taylor and Francis Group.
- Benson, M.L. & Simpson, S.S. (2014). *Understanding White-Collar Crime- An Opportunity Perspective*. New York: Routledge.
- Benson, M.L., Madensen, T.D. & Eck, J. (2009). White-collar crime from an opportunity perspective. In Simpson, S. and Weisburd, D. (eds.). *The Criminology of White-Collar Crime*. New York: Springer.
- Blenkinsopp J. & Snowden N. (2016). What about leadership? Comment on cultures of silence and cultures of voice: The role of whistleblowing in health organisations. *International Journal of Health Policy and Management*, 2(2), 125-127. 10.15171/ijhpm.2015.193
- Bolaji S.L. (1985). Moral leadership and national development. In Adeniy, E.O. and Titilola S.O. (eds.), *Leadership and National Development, Proceedings of National Conference*. Ibadan, Nigeria: Nigerian Institute of Social and Economic Research.
- Bowie, N. (1982). *Business Ethics*. Englewood Cliffs, NJ: Prentice Hall.
- Bracking S. (ed.). (2007). *Corruption and Development: The Anti-Corruption Campaigns*. Palgrave Studies in Development, Palgrave Macmillan, New York
- Braithwaite, J. (2013). Flipping markets to virtue with qui tam and restorative justice. *Accounting, Organisations and Society*, 38(6), 458–468. <https://doi.org/10.1016/j.aos.2012.07.002>
- Brown, A.J. (2007). Privacy and public interest disclosures – When is it reasonable to protect whistle-blowing to the media? *Privacy Law Bulletin*, 4(2), 19-28.



- Callahan, E.S. & Dworkin, T.M. (1992). Do good and get rich: Financial incentives for whistleblowing and the false claims act. *Villanova Law Review*, 37, 273-336. Available on <https://digitalcommons.law.villanova.edu/vlr/vol37/iss2/2>
- Cheng, J., Bai H. & Yang X. (2017). Ethical leadership and internal whistleblowing: A mediated moderation model. *Journal of Business Ethics*, vol no. 115-130. <https://doi.org/10.1007/s10551-017-3517-3>
- Chinwo, E. & Ajimotokan, O. (2017, April 17). FG: Looters burying stolen funds in forests, cemeteries. *ThisDay Newspaper*, Abuja, Nigeria. Retrieved on 17 June 2017, from <http://www.thisdaylive.com/index.php/2017/04/17/fg-looters-burying-stolen-funds-in-forests-cemeteries/>
- Chung, J., Monroe, G.S. & Thorne, L. (2004). An examination of factors affecting external and internal whistle-blowing by auditors. Research Seminar, the University of NSW School of Accounting, Sydney.
- Czepulkowski, L. (2014). Lightning Evolution of Humanity: Revolution – Awakening. Socially-Economically-Political Revolution [IMHO].
- Culiberg B. & Mihelic K.K. (2016). The evolution of whistleblowing studies: A critical review and research agenda. *Journal of Business Ethics*, 146, 787-803. <https://doi.org/10.1007/s10551-016-3237-0>
- Daniel S. (2017a, February 10). Update: How EFCC recovered \$9.8m from Yakubu, Ex-NNPC GMD. *Vanguard Newspaper*, Lagos, Nigeria. Retrieved on 23 April 2017, from <http://www.vanguardngr.com/2017/02/efcc-recovered-9-8million-yakubu-ex-nnpc-gmd/>
- Daniel S. (2017b, April 3). EFCC uncovers another N250m cash haul from Balogun Market. *Vanguard Newspaper*, Lagos, Nigeria. Retrieved on 23 April 2017, from <http://www.vanguardngr.com/2017/04/breaking-efcc-uncovers-another-n250m-cash-haul-balogun-market/>
- Daniel S. (2017c, March 4). Ministry fires whistle-blower who exposed \$229,000 fraud. *Vanguard Newspaper*, Lagos, Nigeria. Retrieved on

23 April 2017, from <http://www.vanguardngr.com/2017/03/ministry-fires-whistle-blower-exposed-229000-fraud/>

Dauda, M., & Ameen, L. (2017). Nigeria's quest for a united nations security council permanent seat: Prospects and constraints. *Asian Journal of Research in Social Sciences and Humanities*, 7(2), 826-841. DOI: 10.5958/2249-7315.2017.00132.0

Dauda, M., Ahmad, M. Z. B. & Keling, M. F. (2017). Nigeria's role and its peacekeeping challenges in Africa: An assessment. *European Journal of Social Sciences Studies*, 2(3), 46-71. DOI: 10.5281/zenodo.495711

Efiong, E.J., Inyang, I.O. & Joshua U. (2016). Effectiveness of the mechanisms of fraud prevention and detection in Nigeria. *Advanced in Social Sciences Research Journal*, 3(3), 206-217. <https://doi.org/10.14738/assrj.33.1894>

Ejumudo K.B.O. & Ikenga F.A. (2015). Globalization and corruption in Nigeria. *International Policy Review*, 1(10), 32-42.

Ekpo-Ufot, A. (1990). Exploratory Research on Acts of Indiscipline in Lagos State. Unpublished Research Report.

Fekete, J. (2013, March 21). Whistleblowers will get cash rewards for helping nab tax cheats. Retrieved December 24, 2016, from <http://www.canada.com/news/Whistleblowers?will?cash?rewards?helping?cheats/8133660/story.html>.

Ft. Belvoir, V. (2008). The empire strikes back. In Raser D. and Bauman R. (eds). *Betraying Our Troops: The Destructive Results of Privatizing War*. New York, USA: Palgrave Macmillan

Gabriel C. (2017, April, 15). Whistle-blowing as panacea for corruption. *Vanguard Newspaper*, Lagos, Nigeria. Retrieved on 23 April 2017, from <http://www.vanguardngr.com/2017/04/whistle-blowing-panacea-corruption/>

- Greenberger, D.B., Miceli, M.P. & Cohen, D.J. (1987). Oppositionists and group norms: The Reciprocal influence of whistle-blowers and co-workers. *Journal of Business Ethics*, 6, 527-542. DOI: 10.1007/BF00383744
- Guthrie, C.P. & Taylor E.Z. (2017). Whistleblowing on fraud for pay: Can I trust you? *Journal of Forensic Accounting Research*, 2(1) A1-A19. <https://doi.org/10.2308/jfar-51723>
- Henik E. (2014). Understanding whistle-blowing: A set-theoretic approach. *Journal of Business Research*, 68(2), 442-450. DOI: <https://doi.org/10.1016/j.jbusres.2014.06.004>
- Hirschman, A.O. (1970). *Exit, Voice, and Loyalty: Responses to Decline in Firms, Organisations, and States*. Cambridge, MA: Harvard University Press.
- Jos, P.H., Tompkins, M.E, & Hays, S.W. (1989). Praise of difficult people: A portrait of the committed whistle-blower. *Public Administration Review*, 49(6), 552–561.
- Kjeldsen, A.M. & Jacobsen, C.B. (2013). Public service motivation and employment sector: Attraction or socialization? *Journal of Public Administration Research and Theory*, 23(4), 899-926. DOI: <https://doi.org/10.1093/jopart/mus039>
- Laut, A. H. L., Mariano, A. A. G., Ontolan, F. E. B., Baracamonte, N. L., Aguano, C. T., and Ponce, S. L. (2013). Graft and corruption practices among selected public officials in Mindanao, Southern Philippines. *Jurnal Studi Pemerintahan: Journal of Government and Politics*, 4(2), 229-243. DOI: <http://dx.doi.org/10.18196/jgp.2013.0013>
- Lewin, K. (1951). *Field Theory in Social Science: Selected Theoretical Papers*. Oxford, UK: Harpers.
- McLain, D.L. and Keenan, J.P. (1999). Risk, information, and the decision about response to wrongdoing in an organisation. *Journal of Business Ethics*, 19, 255-271. DOI: <https://doi.org/10.1023/A:1006168301995>

Miceli, M.P. and Near, J.P. (1985). Characteristics of organisational position, and whistle-blowing status: A discriminant analysis. *Academy of Management Journal*, 27, 687-705. DOI: <https://doi.org/10.1111/j.1744-6570.1985.tb00558.x>

Miceli, M.P. & Near, J.P. (1988). Individual and situational correlates of whistle-blowing. *Journal of Personnel Psychology*, 41(2), 267-281. <https://doi.org/10.1111/j.1744-6570.1988.tb02385.x>

Miceli, M.P. & Near, J.P. (1992). *Blowing the Whistle: The Organisational and Legal Implications for Companies and Their Employees*. New York: Lexington.

Momodu D. (2017, April 15). Our Country and the Unknown Landlords. *ThisDay Newspaper*, Abuja Nigeria. Retrieved on 23 April 2017, from <https://www.thisdaylive.com/index.php/2017/04/15/our-country-and-the-unknown-landlords/>

Muganda, A.A. (1999). The corruption scourge in Africa: its causes, impact and control. In Frimpong K., Jacques, G. (eds.). *Corruption, Democracy and Good Governance in Africa: Essays on Accountability and Ethical Behaviour*. Botswana: South African Universities Social Science Conference.

Ncheta S. (2017, April 20). FG's Whistleblowing policy and the death of financial corruption in Nigeria. *Naija Dailies*. Retrieved on 25 April 2017, from <http://www.najadailies.com/News/Nigeria/FG-s-whistleblowing-policy-and-the-death-of-financial-corruption-in-Nigeria--Ncheta-2829575>

Near J.P. & Miceli M.P. (2015). After the wrongdoing: What managers should know about whistleblowing. *Journal of Business Horizons*, 59(1), 105-114. DOI: <https://doi.org/10.1016/j.bushor.2015.09.007>

Near, J.P. & Miceli, M.P. (1996). Whistle-blowing: myth and reality. *Journal of Management*, 22(3), 507-526. [https://doi.org/10.1016/S0149-2063\(96\)90034-3](https://doi.org/10.1016/S0149-2063(96)90034-3)

- Nwakwo, A.A. (1995). *National Consciousness for Nigeria*. Enugu, Nigeria: Fourth Dimension Publishing Co. Ltd.
- Nwaodu N., Adam D. & Okereke O. (2014). A review of anti-corruption wars in Nigeria. *Africa's Public Service Delivery and Performance Review*, 2(3), 153-174. <https://doi.org/10.4102/apsdpr.v2i3.63>
- Nzeribe, A. (1986). *Nigeria: The Turning Point, A Charter for Stability*. Enugu, Nigeria: Fourth Dimension Publishing Co. Ltd.
- OECD. (2012). Protection of whistleblowers: Study on whistleblower protection frameworks, compendium of best practices and guiding principles for legislation. The Organisation for Economic Co-operation and Development.
- Odunsi, W. (2017, June 12). Federal mortgage bank sacked Murtala Ibrahim for blowing whistle- AFRICMIL tell Fashola. *Daily Post News*, Lagos, Nigeria. Retrieved on 26 February 2018, from <http://dailypost.ng/2017/06/12/federal-mortgage-bank-sacked-murtala-ibrahim-blowing-whistle-africmil-tells-fashola/>
- Ogundele O.J.K. & Opeifa, A.Z. (2004). Strategies for restoration of moral health in Nigerian Organisations: A path to national development, management discoveries. *A Quarterly Publication of Management Review Ltd*, 1(1), 188-205.
- Oji, K. (1982). *The Nigerian Ethical Revolution 1981 –2000 AD*. Utrecht: Van Boekhoven Bosch BV.
- Olufemi A.J. (2014). Upholding workplace ethics and organisational productivity: A path to national development. In Akinpelu B. and Adeyey F. (eds.) *President's Diary: Nigeria's Ethical Revolution* (pp. 27-48). Initiative for Advancement of Ethical Standards.
- Oluwole, S. (2000). Ethical value for sustainable national development. In Akpieyi W.E. and Oluodosi A. (eds). *Creating a Quality Environment in Nigeria: Professional Perspectives*. Lagos: Trithal Int. Consulting.

- Onakoya O.A. & Moses, C.L. (2016, May). Effect of system factors on whistleblowing attitude on Nigerian banks employees: A conceptual perspective. Paper presented at 3<sup>rd</sup> International Conference on African Development Issues (CU-ICADI), Covenant University, Ota, Nigeria.
- Onoyume J. (2015, March 12). Buhari vows to end corruption in Nigeria if elected. *Vanguard Newspaper*, Apapa, Lagos, Nigeria. Retrieved on 16 April 2017, from <http://www.vanguardngr.com/2015/03/if-we-dont-kill-corruption-it-will-kill-us-says-buhari/>
- Osah G., Osundina O., Ayim O., Nwokocha C. & Chioma P. (2014). The political economy of corruption and leadership in Nigeria. *Journal of Research and Development*, 1(9), 21-27. DOI: 10.12816/0016483
- Osahon N. (1981). *A Nation in Custody*. Apapa, Lagos, Nigeria: Heritage Press.
- Oseni, K. (1993). *Inside out: The Circumstance of Nigeria Police Force*. Lagos: Raose Nigeria Limited.
- Perry, J., Hondeghem, A., & Wise, L. (2010). Revisiting the motivational bases of public service. *Public Administration Review*, 70(5), 681-690. DOI: 10.1111/j.1540-6210.2010.02196.x
- Perry, J.L. (2000). Bringing society in: toward a theory of public service motivation. *Journal of Public Administration Research and Theory*, 10(2), 471-88. DOI: <https://doi.org/10.1093/oxfordjournals.jpart.a024277>
- Perry, J.L. & Wise, L.R. (1990). The motivational bases of public service. *Public Administration Review*, 50(3), 367-373. DOI: 10.2307/976618
- Ponce, S., & Cahiles, D. (2013). Corruption practices among young elective public officials (Sanggunian Kabataan) in Iligan City, Southern Philippines. *Jurnal Studi Pemerintahan: Journal of Government and Politics*, 4(2), 244-256. DOI: <http://dx.doi.org/10.18196/jgp.2013.0014>

- Rachagan S. & Kuppusamy K. (2013). Encouraging whistle blowing to improve corporate governance? A Malaysian initiative. *Journal of Business Ethics*, 115, 367-382. DOI: 10.1007/s10551-012-1402-7
- Raditchokwa, L.L. (1999). Corruption in Africa: A function of the crisis of leadership. In Frimpong K., Jacques, G. (eds.) *Corruption, Democracy and Good Governance in Africa: Essays on Accountability and Ethical Behaviour*. Botswana: South African Universities Social Science Conference.
- Rose-Ackerman S. & Palifka B.J. (2016). *Corruption and Government: Causes, Consequences and Reform*. New York: Cambridge University Press.
- Rusbult, C.E., Farrell, D., Rogers, G. & Mainous, A.G.III (1988). Impact of exchange variables on exit, voice, loyalty, and neglect: An integrative model of responses to declining job satisfaction. *Academy of Management Journal*, 31, 599-627. DOI: <https://doi.org/10.5465/256461>
- Salau A. (2017, April 7). Ntia Thompson: Claims, counter claims of dismissed whistle-blower. *Daily Trust Newspaper*. Retrieved on 23 April 2017, from <https://www.dailytrust.com.ng/news/general/ntia-thompson-claims-counter-claims-of-dismissed-whistle-blower/192548.html>
- Sehgal P. (2014, April). Whistle-blowers: Traitors or Heroes? A Global Perspective. Paper presented in Proceedings of 26<sup>th</sup> International Business Research Conference, Imperial College, London, UK.
- Shaw, C. (2002, June). Fighting Fraud. *CMA Magazine*. June, 53-54
- Sokefun, E.A. (2004). Nigerian workers and work ethic: The need for increase in productivity. In Fajana, S. (ed). *Global Trends and Industrial Relations in Nigeria*. Lagos, Nigeria: Tope Oguns Printers.
- Soniya, T. (2016, December 22). FG to Reward whistle-blowers with 5% of recovered loot. *ThisDay Newspaper*, Abuja, Nigeria. Retrieved on 23 April 2017, from <https://www.thisdaylive.com/index.php/2016/12/22/fg-to-reward-whistleblowers-with-5-of-recovered-loot/>

Taylor, J. (2014). Public service motivation, relational job design, and job satisfaction in local government. *Journal of Public Administration*, 92(4), 902-918. DOI: <https://doi.org/10.1111/j.1467-9299.2012.02108.x>

Transparency International Report (2017). Corruption perception index 2017 shows high corruption burden in more than two-thirds of countries. *Transparency International Online Bulletin*. Retrieved on 20 April, 2018, from [https://www.transparency.org/news/feature/corruption\\_perceptions\\_index\\_2017](https://www.transparency.org/news/feature/corruption_perceptions_index_2017)

Tukur S. (2016, December 21). How Nigerians can make money, be protected in new whistle blowing policy. *Premium Times Newspaper*. Abuja Nigeria. Retrieved on 23 April 2017, from <http://www.premiumtimesng.com/news/headlines/218643-nigerians-can-make-money-protected-new-whistle-blowing-policy-finance-minister.html>

Vinten, G. (1994). Whistleblowing - Fact and fiction: An introductory discussion. In Vinten, G. (ed.), *Whistleblowing: Subversion or Corporate Citizenship*. New York, USA: St. Martin's Press.