WHISTLE BLOWING POLICY AS A MECHANISM FOR ENERGIZING THE 'WAR AGAINST CORRUPTION' IN NIGERIA

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ABSTRACT: *Corruption in Nigeria, just like in many other countries in the world, is an existential problem. Apart from the billions of dollars lost annually to corruption in the public and private sectors, almost all the social, political, ethno-cultural and religious conflicts in Nigeria can be traced to corruption in one way or another. As a tool for fighting corruption, whistle blowing has proven to be effective in many parts of the world. Within the first six months, the Whistle Blowing Policy in Nigeria, officially launched by the Federal Ministry of Finance on December 22, 2016, attracted thousands of tips, some of which led to opening of over 3,000 investigations and the recovery of several billions of naira. However, while the Minister of Information of the Buhari administration, Alhaji Lai Mohammed, applauded the gains from the policy in different forums as evident of the progress being made in the 'war against corruption', controversy has continued to trail the conceptual, ethical and implementation frameworks of the policy so far. This paper is an attempt to examine the theoretical foundations of the 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 argues that the policy, which is still awaiting the backing of an enabling law at the time of this 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.*

KEYWORDS: Corruption, Whistle Blowing, Ethics, Whistle Blower Protection, Communication Strategies, Framing

INTRODUCTION

Corruption, by every standard, is by far the greatest problem confronting the modern Nigerian state. Aptly described as the worst form of human violation, political or institutional corruption is believed to be mainly responsible for the decadence that pervades every strata of public life in Nigeria. From the administration of Sir Abubakar Tafa Belewa at Independence till the current administration of President Muhammadu Buhari, the menace of corruption has resisted almost every attempt to mitigate it. The slogan: *'if you fight corruption, corruption will fight back'* is very popular among administrators and political gladiators and has always been used as an excuse or justification for acquiescence or inaction by both the government and the citizenry on the exigency of prioritizing the *'war against corruption'* in Nigeria. Although various governments have tried in different ways and with different forms of legislation to contain the scourge of corruption, success has been slow in coming.

It is estimated that Nigeria may have lost over $500 billion to graft and the looting of public treasury by government officials since independence (Taiwo, 2015). However, while the

magnitude of the money lost so far is mind boggling, especially in a country where about 70% of the citizens still live below the poverty line, what is more worrisome is that a dangerous culture of graft and impunity has evolved, threatening to destroy the future and the foundation upon which a progressive Nigerian state can be built (www.vanguardngr.com). For the common man who is no longer able to pay the school fees of his children, get justice from the court, drink clean water, put a decent roof over his head or get the surgery that his wife badly needs to survive at the university teaching hospital, the cost of corruption is everywhere around him and continues to denigrate his existence. The decay of public institutions and the deteriorating quality of public service affects the present population of Nigerians but also diminishes the prospects of a better future for the generations ahead. While most Nigerians agree that corruption is a disease that must be eradicated for the country to move forward, there is hardly any consensus on how the battle should be fought or even how success can be measured. Almost every policy of government since independence that was designed to fight corruption has been mired in controversy or undermined by the vocal elite, and sometimes by the misguided masses that are always ready to sell their proverbial birthright for a little piece of porridge. It is against this background that the whistle blowing policy of the present administration in Nigeria attracts the attention of this study. The natural questions that must be asked are: What is different about the Federal Ministry of Finance Whistle-Blowing Program (FMF- WBP)? How does it differ from similar policies that have been tried before in Nigeria and in other jurisdictions without much success? What are the controversies surrounding the conception and implementation of the policy so far and how can they be resolved without compromising the '*war against corruption*'? How can the success of the policy be measured or sustained to energize the efforts being made by other MDAs (Ministries, Departments, agencies) and the private sector to curb corruption in Nigeria?

This paper is an attempt to analyze the fundamentals of the 'Whistle Blowing Program' of the Federal Ministry of Finance, both as an administrative tool for fighting corruption and also as a vehicle for social change in Nigeria. Specifically, the paper evaluates the conceptual framework and the communication of the policy objectives against its capacity to stimulate the interest and participation of citizens in the current effort of the Buhari Administration to curb corruption and entrench good governance in Nigeria. Relevant communication theories were used to frame the study and vital recommendations were made from the critical review of extant literature.

Whistle Blowing: Some Conceptual Elements

The term ‚whistle blowing‘ is thought to have its roots in two different but related activities: first, the term follows from the practice of police or bobbies who blew their whistles when attempting to apprehend a suspected criminal; secondly, it is thought to follow from the practice of referees during sporting events who blow their whistle to stop an action (Miceli & Near, 1992) The basic assumption in both cases is that the whistleblower perceives something that he or she believes to be unethical or illegal and reports it to authorities so that corrective measures may be taken (Hoffman & McNutty, 2010).

According to Gillan (2003), Whistle-blowers are persons (usually workers) who at their own risk, having been "motivated by a sense of personal, and/or public duty, may expose what they perceive as specific instances of wrongdoing, which may be within the private and/or public sector". A whistleblower is a person who tells the public or someone in authority about alleged dishonest or illegal activities occurring in a government department, a public or private organization or a company. The alleged misconduct may be classified in several ways; a

violation of law, regulation and or a direct threat to the public interest such as fraud, health /safety violation and corruption (Hannigan 2006; Taiwo, 2015). Whistle blowing can also be described as a moral obligation of all committed members of an organization, community or state to expose violations or acts of corruption that are likely to undermine progress or the pursuit of common good.

Although the ethical issues in whistle blowing may be difficult to interrogate and continues to inspire rigorous debate among pundits, the truth is that regardless of whether the whistle blower is motivated by altruistic or selfish concerns, the act is not without risks. According to Taiwo (2015), whistle blowers are vulnerable not only to organizational reprisal but also to chastisement at the hands of other organizational members who may react and most likely show retaliation against the whistle blower. Thus, whistle blowing is not a risk-free decision or initiative for any individual, as it can entail direct and unanticipated consequences for the person raising a voice against some wrongdoing. In that regard, the success of every whistle blowing policy is hinged on how well it is able to preserve the integrity of the process so that it is neither misused as a tool for vengeance ('*witch- hunting'*) or undermined through the victimization and stigmatization of the individuals who report unethical or fraudulent conduct. Indeed, the use of whistle blowing as a slogan to describe the reporting of wrongdoing in organizations is attributed to Ralph Nader, a renowned American scholar and political activist, who coined the phrase in the early 70's to avoid the use of other negative connotations found in existing literature at the time, such as "informers'' and "snitches" (Nader, Petkas and Blackwell 1972). However, while the use of the phrase is relatively modern, the practice is not. The concept of whistle blowing on behalf of one's government dates back to 7th century England, and precisely to the declaration of King Wihtred of Kent in 695 that: "*if a freeman works during [the Sabbath], he shall forfeit his [profits], and the man who informs against him shall have half the fine, and [the profits] of the labor*." This declaration represents the first example of a law that allows private individuals to collect a bounty for reporting a violation of their country's legislation (www.whistleblowersinternational.com). Since then, the practice and culture of whistle blowing has grown all over the world. In America, several legislative instruments have been enacted to give legal backing to the practice, from the *False Claims Act,* in 1863 to the *Dodd-Frank Wall Street Reform and Consumer Protection Act,* in 2010. However, while the use of the whistle blowing policy as an anti-corruption, administrative or regulatory tool seems to be spreading very fast across the world, in Africa the adoption and adaptation has not experienced much progress. It is possible that the negative perception of whistle blowing in most African cultures as form of '*betrayal*' or an act of '*sabotage*' is responsible for the low level of support or popularity it has enjoyed so far. It is also possible that the culture of whistle blowing has been suppressed by dictatorial leaderships and the prevalence of non-democratic structures across Africa. Whatever the case may be, it is interesting to note that the tide is gradually beginning to change. At the level of the African Union, steps have been taken to encourage and entrench whistle blowing as a veritable amour in the fight against corruption. Specifically, the African Union Convention on Preventing and Combating Corruption in 2003 commits member states to develop mechanisms to "detect, prevent, punish and eradicate corruption and related offences in the public and the private sectors" (AU, 2003). South Africa is perhaps a leading example in the adaptation of the whistle blowing policy in the continent and remains a great inspiration to others, like Nigeria, still grappling with the administrative, legal and legislative challenges of instituting and effectively implementing one. In South Africa, the Protected Disclosures Act (PDA), 2000 recognizes the value of and need for whistle blowing as a tool for fighting corruption. According to Martins (2010), it aims to:

> *Create a culture which will facilitate the disclosure of information by employees relating to criminal and other irregular conduct in the workplace in a responsible manner by providing comprehensive statutory guidelines for the disclosure of such information and protection against any reprisals as a result of such disclosures*

In general, whistle blowing has received massive moral and legislative boost from the enactment of several enabling acts by various international organizations, including the United Nations (UN), the African Union (AU), the Organization for Economic Co-operation and Development (OECD), Transparency International, (TI) etc. In Nigeria, although the policy is novel and still undergoing the process of legislative approval, many believe that it is already yielding magnificent results. To interrogate that assumption and evaluate the capability of the policy to energize the current '*war against corruption*' in Nigeria, the study raised the following research questions: (i) what are the controversies surrounding the ethical principles and morality of the whistle blowing policy in Nigeria? (ii) How adequate are the policy's provisions that are designed to protect the whistle blower from reprisals in Nigeria? (iii) How effective are the communication strategies used by the Federal Ministry of Finance (FMF) to promote the policy and encourage the participation of the citizenry in the whistle blowing program? The paper does not does not pretend to have all the answers or to deal with the fine details of the policy from an analytical perspective. Rather it is hoped that the examination of these research questions will help to further illuminate the potentials of the policy and some critical concerns that must be addressed to enhance its overall effectiveness.

Theoretical Framework

The decision to blow the whistle is usually a precarious one. Given that the whistle blower may be exposed to severe harm and all kinds of risks, the natural question that arises is what should motivate an individual to blow the whistle or report an act of misconduct in his/her organization even at the risk of reprisals and unpleasant consequences? Put differently, why should a Nigerian blow the whistle? Is it a moral duty to report wrong doing and at what point should an individual place his/her safety above the dictates of moral obligation? Can the morality of whistle blowing be questioned if the underlying motivation is spurred by vengeance or the lust for the '*bounty*'?

In addressing these questions, which are of fundamental concern to this paper, the 'Universal Dignity Theory of Whistle blowing'(UDTW), put forward by Hoffman and McNulty (2010) provides both an epistemological foundation and a framework for theoretical analysis. As a response to the postulations of Richard De George's seminal work on business ethics and whistle blowing in organizations, published in 1986, UDTW interrogates the morality of whistle blowing from a stakeholder's perspective. Although De George (1986) holds the view that it is a fundamental and moral obligation of business to avoid or prevent harm to society, he argues that there are circumstances when external whistle blowing by employees may be 'morally prohibited', 'morally permitted' and 'morally required'. In his view, external whistle blowing is an act of dissent or disobedience to organizational ethos and must be justified by sound ethical considerations to be permissible or mandatory. Thus, it is 'morally prohibited' to blow the whistle when there is no evidence of any intended harm to the society or where the whistle blower provides false or fictitious information out of malice or vengeance. According to De George (1986), cited in Hoffman and McNulty (2010), the criteria for *permissible* whistle blowing are as follows.

i.   The firm, through its product or policy, will do serious and considerable harm to the public, whether in the person of the user of its product, an innocent bystander, or the general public.

ii. Once an employee identifies a serious threat to the user of a product or to the general public, he or she should report it to his immediate supervisor and make his or her moral concern known. Unless he or she does so, the act of whistle blowing is not clearly justifiable.

iii. If one's immediate supervisor does nothing effective about the concern or complaint, the employee should exhaust the internal procedures and possibilities within the firm. This usually will involve taking the matter up the managerial ladder, and, if necessary — and possible — to the board of directors.

De George (1986) holds that whistle blowing becomes *morally required* when — in addition to the previous three criteria — the following two are also met:

iv. The whistleblower must have, or have accessible, documented evidence that would convince a reasonable, impartial observer that one's view of the situation is correct, and that the company's product or practice poses a serious and likely danger to the public or to the user of the products.

v.   The employee must have good reason to believe that by going public the necessary changes will be brought about. The chance of being successful must be worth the risk one takes and the danger to which one is exposed

Although the prescriptions of De George's Ethical Theory of Whistle blowing (ETW) may be relative or targeted at business organizations, the fundamental principles are applicable to other circumstances, including the public sector in Nigeria. The major problem, however, is that a proper definition of *morally permissible* and *morally mandatory* whistle blowing may be difficult to achieve. As Hoffman and McNulty (2010) aptly points out, the distinction between , *morally permitted*, and *morally required* is troubling because it seems to render highly tenuous the connection between duty and what is morally right since if something is permitted but not required, it would carry little moral weight. In a way, De George's criteria imply that there is no moral duty for self-sacrifice. Accordingly, whistle blowing might be permissible but not be required unless conditions IV and V were met — conditions that would go far to minimize the risk of the whistle blower from potential retaliation. While the concern for the safety of the whistle blower is germane, this paper agrees with the view of other critics of De George's theory (James, 1990; Hoffman & McNulty, 2010), that by setting the bar so high, he provides justification for almost never engaging in whistle blowing, even in cases of serious malfeasance. Besides, his insistence on exhausting all avenues of internal reporting before external whistle blowing can become justifiable or morally permissible may create even more danger for the whistle blower, especially in situations where the top management of the organization may be involved in or supportive of the misconduct, as is usually the case in the public sectors in Nigeria.

Seeking to improve on the shortcomings of De George's ethical theory of whistle blowing, the Universal Dignity Theory of Whistleblowing (UDTW) is anchored upon the premise that 'All *human beings have intrinsic worth or dignity by virtue of their humanity, and no individual or group has the moral authority to deny others their inherent dignity'.* Therefore, the basic

principle underlying UDTW is that '*Whistle blowing is both permissible and a duty to the extent that doing so constitutes the most effective means of supporting the dignity of all relevant stakeholders.* The conditions proposed for ethical whistle blowing according to Hoffman & McNulty (2010) UDTW are as follows:

1. Compelling evidence of nontrivial illegal or unethical actions done by an organization or its employees that are deemed to violate the dignity of one or more of its stakeholders.

2. A lack of knowledge within the organization of the wrongdoing or failure by the organization to take corrective measures.

If the above justificatory conditions were met, whistle blowing would be ethically called for unless the following *exempting conditions* from whistle blowing prevailed:

3. One would be conditionally exempted from the duty to blow the whistle if one had credible grounds for believing that by doing so one would be putting oneself or others at risk of serious retaliation.

The major problem with UDTW is that in trying to lower the moral bar set by De George, it failed to set ethical boundaries of its own. The notion that whistle blowing is a disloyal or disobedient act that should be justifiable was rejected by UDTW on the basis that loyalty is not a moral good in itself and that organizational loyalty is a virtue only to the extent that the organization is committed to virtuous conduct. Regarding, the motivation for whistle blowing, UDTW places the dignity of the stakeholders far and above moral incentives. It argues that "whether the whistle blowing is motivated by vengeance, greed, or a sense of duty — it is important that the focus on whistleblower motivation does not result in drawing away attention from the alleged misconduct" (Hoffman & McNulty 2010). The position of UDTW on the propriety of the motivation and moral compulsion of the whistle blower is of interest to this paper because it is at the core of several debates that have erupted in various circles in Nigeria since the whistle blowing policy was introduced. The question of motive is relevant because it is an ethical matter and unless there is an acceptable moral threshold that justifies the motivation to blow the whistle, it may be difficult to widen the scope of public participation or sustain public support for the policy going forward.

In addition to passing the ethical test, a whistle blowing policy is also expected to address the question of the safety and protection of the whistle blower from retaliatory attacks, which ought to be of great concern in a country like Nigeria, where cultural resistance to 'snitching' is still very profound. Here the prescriptions of De George's Ethical Theory of Whistle blowing (ETW) and UDTW provide interesting insights and a good explanatory framework. According to ETW, the whistle blower is required to blow the whistle only when he/she is convinced that doing so has the potential to bring about desirable change and only when such an action is worth the risk that he/she may be exposed to. Although the suggestions sounds fair, the problem is that the two conditions given for blowing the whistle are too subjective and may be difficult for any whistle blower to determine, thus rendering the act hard to rationalize. Besides, the theory appears to leave the whistle blower to deal with the danger of going public as long as he believes that the sacrifice is worthwhile. In that sense, whistle blowing can be seen as symbolizing an act of martyrdom which should be pursued by only individuals on a messianic mission-a description that hardly fits the whistle blowers in Nigeria. In contrast to the view of ETW on the subject, the UDTW suggests that the safety and protection of the whistle blower

must be placed above the responsibility to go public. In other words, if there is a reasonable ground to believe that the act may expose the individual or others to serious risks, then it must be avoided. Unfortunately, this proposition seems too vague and may be unhelpful in dealing with the Nigerian situation. It is almost impossible for whistle blowing not to expose the blower or other people to certain risks, and if it must be avoided because of associated dangers, then it may never be done. Given the peculiarity of the Nigerian case and the novelty of the policy, it is obvious that the concern for safety may be a key consideration for whistle blowers who may want to report acts of misconduct to the appropriate authorities. Therefore, how the policy addresses this problem may constitute a major determinant of its success.

Beyond the morality of whistle blowing and the protection of individuals who report wrongful conduct, the communication strategies used in promoting public awareness, understanding, acceptance, participation and support for the policy in Nigeria is, perhaps, the most important success factor. The Framing Theory provides an interesting framework for the understanding of the relevance of communication strategies in the effectiveness and persuasiveness of policy initiatives. Although the origin of the theory can be traced to the work of Gregory Bateson in 1955 (Ardèvol-Abreu, 2015), it is sometimes described as an extension or second level of Agenda Setting Theory (McCombs, Llamas, López-Escobar and Rey, 1997; McCombs, 2006). The dominant thought, however, among communication scholars is that both theories are complementary but autonomous (Scheufele, 2000; Kim, Scheufele & Shanahan, 2002; Zhou and Moy, 2007). Indeed, both theories describe the role of the media in enhancing the salience of messages directed at targeted receivers, but while the effect of 'Agenda Setting' is determined by *repetition* (in the media) and *accessibility* (in the psyche of the receiver), the effects of 'Framing' depends more on *applicability*, i.e. the ability to generate interpretive schemas that can *be applied* to many different situations (Ardèvol-Abreu, 2015). Framing is not focused, therefore, on accessibility, but on applicability, to the extent that the concepts connected in a message will also tend to connect with each other in the audience's mind during the process of opinion-formation, which will subsequently influence attitudes and behaviors (Zhou and Moy, 2007; Scheufele, 1999). As Goffman (1974) aptly notes, through the selection and provision of salience, frames help the audiences to locate, perceive, identify, and label the flow of information that surrounds them by influencing the thoughts, ideas, and attitudes of individuals and the public. In a literal sense, media frames compel the audience to view what is inside the frame as salient and what is outside, as not. For example, a gathering of a youth group in the Niger Delta can be perceived as a meeting of individuals expressing their right to freedom of association and free speech or as an assembly of militants/terrorists capable of disrupting public peace, depending on how the story is framed by the media. Most times, it is not really what was said but how it was said that determines the meaning of words or how they are understood. Thus, framing could determine what Nigerians consider salient in the whistle blowing program. Whether they perceive whistle blowing as a moral obligation, civic duty or financial transaction may depend on the frames used to communicate the policy through the media. Thus, the framing of the messages and media content used in the promotion of the whistle blowing policy is of great interest to this paper because it affects how the policy is interpreted by the citizens and may ultimately determine how far it can go in energizing the '*war against corruption*' in Nigeria.

Essential Issues in the Whistle Blowing Policy in Nigeria

Generally speaking, most Nigerians are still skeptical about the sincerity of the government or the intentions behind the whistle blowing policy and are reluctant to participate in the program

because of the lack of clarity around the moral justification for blowing the whistle as well as the administrative and implementation processes that were designed to manage the program. As De Maria (2005) points out, corruption in Africa has been so routinized and organizationalized that whistleblowing policies are predominantly addressing non-systematic corruption thereby rendering them inefficacious. Corruption has become so organizational in most countries, including Nigeria, that very few people in government, schools, businesses and society in general still have the moral standing to crack the moral whip against perpetrators of malpractices in their midst (Taiwo, 2015).

Ideally, whistle blowing ought to be an ethical and moral duty. The moral obligation to blow the whistle may need to be justified and supported by cultural, social, religious and legal norms to gain acceptance in any society. The question of motive is critical and needs to be addressed if the whistle blowing policy in Nigeria is going to succeed in the long run. Unfortunately, the policy appears to be silent on this matter. While it describes the type of information that should be submitted through the program and the procedure for doing that, it does not say anything about the motive of the whistle blower apart from the warning that: "*If you report false or misleading information, it will be referred to the enforcement agents for investigation and possible prosecution*" (FMF-Whistle Blowing FAQs, 2016). Thus, as long as the information provided is correct, it does not matter to the government if the whistle blower was inspired by greed for the monetary reward, envy, vengeance or sheer malevolence. Although De George (1986) does not specifically address the issue of motives, he does suggest that there should be a 'moral motivation' when one blows the whistle, e.g., the whistle blowing should not be out of revenge. This is contrary to Bowie's (1982) criteria for morally justified whistle blowing which insists that the desire to expose harm to society and illegal actions must not be motivated by one seeking profit or attention. As important as the monetary reward for whistle blowing may be, especially in terms of incentivizing whistle blowers, this paper argues that it is too constricted to drive wider participation and sustainable support for the policy in Nigeria. A moral springboard that will inspire citizens to see the blowing of the whistle as a civic duty and obligation is necessary and must be effectively communicated to boost the chances of the policy's success. It is imperative, therefore, that the whistle blowing is perceived more as a means of reducing the menace of corruption than as a ticket to sudden wealth. In South Africa, for example, the cost of corruption to the poor, and ultimately, the society is recognized and clearly communicated by the Public Service Anti-Corruption Strategy. It observes that:

> *Diversion of resources from their intended purposes distorts the formulation of public policy and the provision of services...Petty corruption and bribes have a particular impact on the poor. Public programmes such as access to land, health services and the legal system are negated if bribe paying determines the allocation of these priorities and services. It has the effect of benefiting a few at the expense of the many and reinforces existing social and economic inequalities. This in turn undermines the credibility of government and public institutions (Department of Public Service and Administration, 2002)*

The danger in neglecting to build a strong moral case for the whistle blowing policy lies is in the fact that it may attract more of individuals seeking to profit from the program ('snitches') than those genuinely concerned about public good. Even if such whistle blowers eventually help the government to recover looted funds, it is doubtful if their intervention will contribute to curbing corruption in the long run. On the contrary, it may instigate resentment against

whistle blowers, distort the purpose of the policy, exacerbate the demise of ethical principles which fuels corruption, and discourage morally upright individuals from participating in the program. Rather than ignore the ethical issues and moral quandary trailing the whistle blowing policy, this paper opines that it will be more beneficial to address them. In fact, it will make more sense if the cost of corruption is properly amplified and tied closely to the whistle blowing campaign so that every citizen, especially the poor, can begin to see whistle blowing as a moral obligation and a social responsibility instead of a gateway to quick money, revenge or what Nigerians call *'bad belle'* (witch-hunting). To drive such a change in perception, the involvement and support of civic, corporate, religious, socio-cultural and political groups across the country will be very instrumental, especially if they are positioned by the government to lead the campaigns.

Another fundamental issue of interest in the whistle blowing policy that is capable of affecting its success is the adequacy of the provisions for the protection of the whistle blower from reprisals. Whistleblowers suffer in various ways including ostracism, harassment, punishment, punitive transfers, reprimands and dismissal (Taiwo, 2015). Bosses and top managers are responsible for many attacks of whistleblowers but coworkers often join in or do nothing due to the fear that they could be the next victim (Premeaux & Bedenan, 2003). In the United States, the National Business Ethics Survey in 2013 discovered that while 41% of employees witnessed illegal or unethical misconduct in the previous year, a significant percentage (37%) did not report it (Ethics Resource Centre, 2014). It was also revealed that the range of illegal and unethical activity that goes unreported is extensive and includes corruption, bribery, receiving and giving gifts and entertainment, kickbacks, extortion, nepotism, favoritism, money laundering, improper use of insider information, use of intermediaries, conflicts of interest, fraud, aggressive accounting, discrimination, sexual harassment, workplace safety, product safety, and environmental pollution (Ethics Resource Centre, 2014). These acts of misconduct are also very common in both the private and public sector organizations in Nigeria. Therefore, it is interesting to note that the whistle blowing policy in Nigeria encourages individuals to report the following:

- ✓ 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).

- ✓ Information on stolen public funds.

- ✓ Information on 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.)
- ✓ Violation of public procurement procedures

Notwithstanding this long list of illegal activities the whistle blower is expected to report to the Federal Ministry of Finance, the policy does not offer much to him in terms of protection from reprisals that may trail his action. In fact, the only thing the policy says is that:

> *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 should 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. 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 shall be made to the Whistleblower for any loss suffered* (FMF-Whistle Blowing FAQs, 2016).

It is doubtful if any whistle blower will have confidence in this policy statement or will be genuinely assured of his protection from acts of retaliation, given how slowly the wheel of justice turns in Nigeria and the capacity of the '*corrupt and powerful*' to perverse its course. To a great extent, most organizations and their leaderships, particularly in the public sector, are unsupportive of whistle blowing. Within the wider Nigerian society and across several indigenous cultures, '*ratting*' or '*snitching*' on people is considered a reprehensible conduct and an act of betrayal. In many situations, the cost of whistle blowing can be quite high, and unless there is sufficient guarantee for the protection of the whistle blower from reprisals, fostering a culture of disclosure as a safe alternative to silence may be impossible to achieve. This is why it is very important that the Whistle Blower Protection Bill currently undergoing legislative enactment is fast-tracked to address this gap by providing legal backing to the policy. As Hoffman and McNulty (2010) rightly points out, if the law does not afford comprehensive and adequate protection, the exemption from the whistle blowing duty could become the norm, and opportunities to rectify injustice will be relatively few. In fact, Martin (2010) notes that in South Africa, the Protected Disclosures Act (PDA "*recognizes that disclosures are frequently not welcome to an employer and seeks to protect the employee who makes a protected disclosure from retribution from their employer in consequence of having made a protected disclosure.*" Consequently, PDA seeks to protect the employee or whistle blower from various forms of 'occupational detriment", defined to include but not limited to the following:

1. Being subjected to any disciplinary action;
2. Being dismissed, suspended, demoted, harassed or intimidated;
3. Being transferred against one's will

4. Being refused a transfer or promotion

5. A unilateral altering of a term or condition of employment or retirement to the employee's disadvantage

6. Being refused a reference or provided with an adverse reference by the employer

7. Being denied appointment

8. Being threatened with any of these actions

9. Being otherwise adversely affected in respect of his or her employment, profession or office (Martin, 2010)

Perhaps, some may argue that the PDA in South Africa has taken sometime to evolve and may not be exactly appropriate for dealing with the peculiar challenges of protecting the whistle blowers across the private and public sectors in Nigeria, but it does provide a panoramic view to the level of comprehensiveness that the Whistle Blower Protection Bill, currently before the National Assembly, much aspire to attain in order to foster a culture of disclosure and greater participation in the program.

Furthermore, this paper contends that the overall success and effectiveness of the policy as a tool for fighting corruption will depend on how the objectives and benefits are communicated to Nigerians, especially in terms of the values, ethics, and moral mores it engenders and represents. The process of building a culture of disclosure as an alternative to silence in an environment where corruption has pervaded every nook and cranny of the society will, no doubt, present enormous challenges. The media and communication strategy that will drive that effort must be top-notch, persuasive and vibrant. The media platforms, engagement protocols and message frames must be flawless to ensure that the targeted audiences are reached and that the messages sent are well understood. So far the messages from the Federal Ministry of Finance and the Federal Ministry of Information seeking to promote the whistle blowing policy appear to be projecting monetary rewards as an incentive to whistle blowers who provide reliable information that could lead to the recovery of hidden or looted funds. The problem with that kind of narrative is that whistle blowing may be perceived as a 'get rich quick' scheme rather than a social cause. Perhaps, it is as a result of the media framing and the greed for the 'bounty' that the policy has generated enormous public interest and unprecedented response. In less than three months after the launch, the government disclosed that it was investigating about 2,251 cases of fraud and illicit transactions reported under its whistle blowing policy (www.thisdaylive.com). Interestingly, a large number of the actionable tips received came 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 terminated personnel; 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 Deductions (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 (www.thisdaylive.com).

The question that must be asked at this juncture is: why are all these people blowing the whistle? Is it out of a sudden surge of patriotism and desire to fight corruption or is it simply because they want to get a share of the stolen money? Perhaps, the answer may be found in the fact that the federal government within the first six months of the policy paid a whopping N375.8million to 20 whistle blowers who provided information that led to the recovery of over N11.6 billion (www.saharareporters.com).   By that singular action, the government demonstrated commitment to its pledge to pay whistle blowers between 2.5% and 5% of the total sum of money recovered from their disclosures, which means that it is very likely that the response to the call for information on stolen funds will increase significantly in the months ahead. However, it does not necessarily mean that corruption in the public service will abate. As long as the individuals blowing the whistle are inspired by personal gain rather than public good, the chances of the whistle blowing policy becoming a veritable weapon in the 'war against corruption' will remain deem. After all, as we say in Nigeria, '*you do not send a thief to catch a thief*'! While it may be far-fetched to conclude that the media framing of the campaign is solely responsible for the whistle blowers thirst for the monetary reward, it is difficult to separate communication from motivation and human behavior. There is, therefore, an urgent need to interrogate the communication strategy driving the whistle blowing campaign to ensure that messages are not skewed towards the wrong direction. Even if the reward for providing information leading to the recovery of stolen money is a usual incentive and can be justified in the Nigerian case, it is important that the campaign messages bring alive the bigger picture, which is the '*war against corruption'*. At the moment, it seems as if the government is making a 'business proposal' to the citizens and in response, most of them are becoming overnight detectives but for all the wrong reasons.

CONCLUSION

The problem of corruption is not unique to Nigeria or the developing countries of the world. It is a universal menace that threatens the essence of civilization and the prospects of human progress in every part of the globe. A study conducted by the Association of Certified Fraud Examiners (2012), estimates that the global total fraud cost per year to organizations is $3.5 trillion. According to the study, whistle blowing 'tips' were the primary method of detection (43%), followed by management review (15%), and then by internal audit (14%). The major sources of whistle blowing tips were employees (51%), followed by customers (22%), and then anonymous sources (12%). This implies that value and relevance of whistle blowing as a tool for fighting fraud in all jurisdictions and in every sector of the economy cannot be over-emphasized.

There is no doubt that the whistle blowing policy in Nigeria has been helpful in uncovering corruption in both the public and private sectors since its introduction in December, 2016. Within six months from the date it was launched, the government was able to recover billions of naira stolen from the public coffers through the tips from whistle blowers. For a country that is struggling with the financial burden of revamping its economy and basic infrastructures, the magnitude of money coming from these recoveries can certainly go a long way in providing necessary assistance. However, to measure the success of the policy with the frequency of tips and the volume of funds that is being recovered from its use may be defective and short sighted, especially if the overarching objective of the policy is to further energize the '*war against corruption'*. All over the world, where the whistle blowing policy is deployed, the major reason is usually not to just recover looted funds but to foster a culture of good governance,

transparency, disclosures, responsibility and intolerance to corruption. According to the Martin (2010), international, continental and regional laws recognize and prescribe the following value to the objectives of whistle blowing:

I.   Whistle blowing is a key instrument in the fight against corruption and other unlawful conduct in both the private and public arena as it promotes a culture of openness and transparency.

II. It is fundamentally linked to ensuring transparency and political accountability in relation to the use and management of public and private resources and property.

III. By promoting responsible and accountable use of public resources and property, whistle blowing is causally linked to socio-economic development, especially in developing countries.

IV. It is of great public value. It reduces the risk of harm to others. Whistle blowing often reveals information that is critically important for public life, such as the disclosures about the SARS virus in China.

V.   Whistle blowing is of intrinsic value to organizations themselves. It promotes good organizational governance and is an effective internal risk management tool. It is not only in the public interest, it is also an efficient tool for risk management within organizations…whistle blowing is "both an instrument in support of good governance and a manifestation of a more open organizational culture

While acknowledging its potentials and appreciating the modest achievements of the whistle blowing policy in Nigeria within a very short time frame, this paper posits that a credible assessment of its performance must be benchmarked against short and long term objectives as well as the global best practices inherent in the goals stated above. To further enhance the effectiveness of the policy, the paper contends that the issue of morality must be courageously confronted. The cost of corruption should be placed beside the request for citizens to blow the whistle so that more individuals and stakeholders, including political, social, cultural, religious and business organizations can find the moral justification to participate in the program or join in the campaign. Without addressing the moral question, the policy may still be helpful in the recovery of stolen funds, but may fail to curb unethical behaviors which fuel misconduct and various forms of corruption *ab initio*. This is probably because the lust for the '*bounty*' could raise an army of self serving individuals more committed to their pockets than to public good. In fact, it is likely that whistle blowing without a moral cause will create a second level of corruption that may further complicate or deepen the problem of graft in the society.

Another important issue that constitutes a great obstacle to the effectiveness of the whistle blowing policy in Nigeria is the lack of adequate provision for the protection of whistle blowers. As a sort of stop-gap while waiting for the enactment of the Whistle Blowing Protection Bill, the policy in relative terms does not offer much to the whistle blower in terms of protection. The act of blowing the whistle is such a risky and sometimes very dangerous one that individuals who undertake to do so deserve to be sufficiently protected by the law and also by the society. In Nigeria, like in many other countries, there is a strong cultural and socio-political resistance to whistle blowing. Public officials and politicians accused of corrupt practices often play the ethnic, religious, cultural or political persecution card. It is common to see their benefactors or tribesmen mobilize massive crowds of people to declare them innocent

even before their trials. Thus, whistle blowers suffer from negative perception in society and can sometimes face severe consequences, in forms of stigmatization, retaliation, physical attacks, and even assassinations. Studies indicate that many people who witness wrongdoing both in the private and public sectors refuse to report them because of the fear of retaliation (Martin, 2010; Hoffman & McNulty, 2010: Hoffman & Schwartz, 2014). Therefore, it is imperative that the passage of the Whistle Blowing Protection Bill is expedited to provide legislative backing to the policy and also encourage more people to start blowing the whistle. While this paper agrees with Banisar (2006) that laws are not sufficient to guarantee the safety and protection of whistle blowers, especially in the case of Nigeria, where the administration of criminal justice and the implementation of extant laws are undermined by weak institutional capacities and manifest corruption, it is important to state that the promulgation of necessary laws to protect the whistle blowers from reprisals at all levels must be the minimum threshold. As Hoffman & McNulty (2010) righty argues, if laws are crafted to provide comprehensive protection to whistleblowers, then the act of whistle blowing would *not* be deemed to be supererogatory, because the whistleblower would typically not be putting him or herself at substantial risk.

Finally, the paper observes that the communication strategies driving the whistle blowing policy in Nigeria appears weak and poorly articulated. The framing of the campaign messages does not seem to capture the wholesomeness of the anti-corruption war and the role of whistle blowing as an enabling tool in it. The projection of monetary reward for whistle blowing and the commitment of government to pay whistle blowers may resonate with the desperate or the poor in the short run but cannot sustain public support and interest in the program over the long term. Therefore, rather than promote the policy as a business proposal (5% of total sum recovered for whistle blowers), it should be projected more as a social responsibility and a moral obligation of all citizens in order to expand its scope, inclusiveness and utility. Although the paper admits that monetary reward is a necessary and sometimes useful incentive, it also argues that that it is too narrow to stimulate wider participation in the whistle blowing program and should, therefore, not be used as a driver of the campaign as is currently the case. No doubt, whistle blowing may have the capacity to serve as a tool for social re-engineering and cultural renaissance, vital for the construction of a progressive and morally strong society, but until it is firmly tied to the greater objectives of the '*war against corruption*', the enormous potentials or benefits of the policy may never be realized in Nigeria.

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