
THE EFFECTIVENESS OF THE WHISTLE BLOWING POLICY IN COMBATING CORRUPTION IN THE NIGERIAN PUBLIC SECTOR

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ABSTRACT: *This study investigated the effectiveness of the WBW Policy in combating corruption in the Nigerian public sector. The study was carried out in Delta, Edo, Enugu, and Anambra States respectively. Data were obtained through structured questionnaire. Survey design was employed in the study. A total of one hundred and two (102) auditors and 162 accountants were sampled in the public sector. Judgmental Sampling Technique (JST) was employed in selecting the 264 respondents in the four states' public organisations. Descriptive statistical techniques such as, charts, mean, standard deviation, tables, and percentages response analysis were used in analyzing the data. Cronbach alpha coefficient was used to test for reliability of the research instrument and the result was (0.7110). The Pearson Product Moment Correlation Coefficient (PPMCC) was employed in testing the hypothesis. SPSS 23.0 was used. The results revealed that the WBW Policy is effective combating corruption in the public sector of Nigeria. The study hereby concluded that the WBW Policy have been effective in combating corruption in the public sector. It was recommended that the state and local government should also initiate suitable WBW programme, continuous advert on WBW should be on the media, adequate protection of whistle blower should be guaranteed, and the rewards for the whistle blowers should be increased.*

KEYWORDS: Nigerian, whistle blowing, combating, corruption, public sector, effectiveness

INTRODUCTION

Owolabi (2007) cited in Olukowade and Ogodor (2015) considering the evolution of corruption in Nigeria, asserted that corruption in Nigerian public sector started before independence. The introduction of corruption into the public sector of Nigeria can be trace to the time of the colonial leaders in Nigeria. These colonial leaders were very victorious in colonizing the nation through the means of direct and indirect administration by involving the services of home officers from various parts of the state. Some of the local officers abused and battered their new position, authority and influence for their selfish, private, and personal interest (Owolabi, 2007 cited in Olukowade & Ogodor, 2015). In agreement, Benjamin (2007) noted that corruption in Nigeria could be trace back to the colonial period when Nigerians were commodity exchanged with foreign goods. Nigeria is an illustration of a developing country infested by corruption (Malgwi, 2004; Obuah, 2010; Ogbeidi, 2012; Sadiq & Abdullahi, 2013).

Meanwhile, Rotimi, Obasaju, Lawal, and Iseolorunkanmi (2013) opined that the beginning of corruption in Nigeria might not really be associated with any specific period. Obviously, some Nigerians before independence were corrupt (Owolabi, 2007 in Olukowade & Ogodor, 2015). After independence, the politicians elected into public offices and other public servants displayed symptoms of corrupt tendencies. Upon assumption into offices, these public servants were more meticulous about their personal interest at the expense of the public good (Owolabi, 2007 cited in Olukowade & Ogodor, (2015). Ali (2016) lamented strongly that one of the greatest legacies the colonial leaders transferred to Nigeria at independence was corruption, since the imperialists could not have given a better title than they themselves possessed. The military in 1966 took over power stating confidently that the gigantic corruption of public officials was the major reason for their taking over of government.

Unfortunately, the military government proved to be deeply involved and engrossed in corrupt related matters than its civilian counterparts. This at the end of the day led to the increased of corruption in the country, as each military administration was recognized with arbitrary use of power, non-transparency and lack of accountability. The prior trend created a culture of corruption within government while public officers saw it as an avenue to continue with their financial thoughtlessness (Owolabi, 2007 in Olukowade & Ogodor, 2015).

Enweremadu (2012) honestly believed that financial related crime has a longer history in Nigeria. Corruption is both an historical and contemporary issue. Similarly, Akindele and Adeyemi (2011) cited in Sorunke, Omojola, and Adeleke (2016) noted that corruption manifests in preferences and difference. Corruption is as old as the existence of humans. It exists in the public and private sectors, profit-making and nonprofit-oriented organisation, as well as liberal organisations. It is found in both developing and the developed nations but predominant in the developing countries. It remains an indicator of a poorly functioning country. In Nigeria, it is obvious from the current investigation on oil subsidy fraud in Nigeria, fraudulent embezzlement of pension funds, recycling of figures in the 2012 Budget among others (Rotimi, Obasaju, Lawal & Iseolorunkanmi, 2013).

According to Ogundiya (2009), since the coming back to civilian government in 1999, corruption has proved to be an obstruction to Nigeria's development and progress. The consequential consequences include feeble institutions and the root in social and political spheres of Nigeria's national life. This position retards social and economic growth as well as national growth in the end.

Furthermore, in Nigeria, Transparency International (TI) reported that more than five hundred (500) billion dollars were embezzled between 1960 and 2009 (Chukwuemeka, Ugwuanyi & Ewuim, 2012). Nigeria had been endowed from creation by God with all necessary natural resources of various importance to humanity scattered all over the country for the good of Nigerians in particular and the wide world in general (Ogbeidi, 2012). However, the evolution and appearance of corruption had resulted in an adverse relationship between the standard of living of Nigerians and the natural resources located in the domain. Asis (2000) completely agreed. He opined that there is an inverse relationship between corruption and economic growth in Nigeria. In the same line of thought, Umah and Eboh (2013) study revealed that a negative relationship exist between corruption and economic growth in Nigeria. Furthermore, the United Nations Office

on Drugs and Crime (2007) in Hoffmann and Patel (2017) lamented that approximated about \$400 billion were missing from the public accounts between 1960 and 1999 in Nigeria. Assessing a different period, Global Financial Integrity (2017) lamenting also that from 2005-2014, about \$182b was missing via illegitimate monetary movement out of Nigeria. However, this sum represents fifteen percent of the whole sum of Nigeria's business transactions from 2005-2014. This was \$1.21 trillion (Global Financial Integrity, 2017).

All should fight corruption with might and vigor. However, over the last two decades, the government had created some institutions whose primary aim was to combat financial crime in the public sector specifically. These agencies and institutions include EFCC, ICPC, CCB, and PAC etc. Unfortunately, some if not all are seen as a simple tool in the hand of the government (Onuoha, 2010; Uwak & Udofia, 2016 cited in Osagioduwa, 2019). In the light of this dilemma, the present government of president Buhari had formulated anti-corrupt policies to address the issue of corruption in the public sector. The whistle blowing (WBW) policy was largely aimed at fighting corruption. Bulusson (2017) and Akinnaso (2017) noted that the benefit of WBW is the openness in the administration of government resources, and the possibility that additional resources initiated embezzled would be recovered that will finance government expenditures.

Taiwo (2015) findings revealed that there is a significant relationship between the protection of whistleblowers and the organisation's performance in the public sector of Nigeria. While Ogunbamila (2014) discovered that Nigeria's CPI score extensively increased with WBW. Meanwhile, Adetula and Amupitan (2018) found out that relationships exist among fraud, corruption and whistleblowing. No known study had been conducted on the effectiveness of WBW in combating corruption in the public sector of Nigeria. Hence, with this gap in literature, the study therefore also seeks to fill these gaps in literature.

Statement of the Problem

Nigeria crude oil production was at 2,059 million pound sterling by September 2010 (Okoli, 2010 cited in Agu, 2016). Nigeria has been concerned in many economic, political, and social reforms. Nevertheless, she was position exceptionally low in the Corruption Perception Index (CPI) in 2010. She scored just 2.4 on October 28, 2010, against 3.5 in 2009. In addition, she fell from 130th position in 2009 to 134th position in 2010 (Agu, 2016). Nigeria is in West Africa.

Research Questions

The below question will serve as a guide in determining the effectiveness of the WBW Policy in combating corruption in the Nigerian public sector.

1. To what extent had Whistle Blowing been effective in the fight against financial crime in the public sector of Nigeria?

Objectives of the Study

The broad objective of this study is primarily to investigate if the WBW policy had been effective in combating corruption in the current Nigerian public sector. However, the specific objectives is to:

1. determine the extent of effectiveness of Whistle Blowing Policy in combating financial crime in Nigerian public sector.

Research Hypothesis

The hypothesis of this work is as follows.

1. Whistle blowing policy is effective in combating financial crime in Nigerian public sector.

LITERATURE REVIEW

Concept of Corruption

Brooks (1910) defined corruption as the intentional misconduct or abandonment of a recognized responsibility or the unwarranted exercise of power, with the intention of gaining some benefit more or less directly personal. While Senturia (1931) sees corruption as the exploitation of public power for personal benefit. World Bank cited in Sandholtz and Koetzle (2000) sees corruption as the mishandling of public office for private benefit. Corruption represents deterioration from the right standards, that is, an anti-social behavior (Okojie & Momoh, 2005). Similarly, corruption is the exploitation of public power and office for private or personal gains (Enweremadu & Okafor, 2009; Vian, Brinkerhoff, Feeley, Salomon & Nguyen, 2012). Corruption in the public sector involves looting and embezzlement of government funds for private use (Uwak & Udofia, 2016). Even though some of these definitions of corruption have been around for over decades, the latest development in Nigeria where discoveries of embezzled government fund run into billions of Dollars, make these definitions very adequate and suitable. Corruption is most likely the foremost means of build up quick wealth in Nigeria. Corruption occurs in many forms, and it has contributed immensely to the poverty and misery of a large section of the Nigerian population.

Concept of WBW

Jubb (1999) defined WBW as a purposeful act and actions of disclosure that gets unto public documentation and reported by a person who has privileged access to information of an entity illegality or other misconduct. Looking at a broader direction and public participation, Camerer (2001) defined WBW as involving calling public attention to wrongful acts, typically in order to avert harm. To the International Labour Organisation (2005) WBW is the act of disseminating and reporting by workers or former employees, unlawful, irregular, or unethical practices. In addition Eaton and Akers (2007) defined whistle blowing (WBW) in a very simple form. WBW is the deliberate act of reporting and exposing wrongdoings in an organisation to internal or external parties. Similarly, in the same view were Nadler and Schulman (2015) who explained that WBW involves calling attention and focus to wrongdoing that is occurring and happening within an organisation including institutions of government.

WBW, Nations, and Corruption

Canada, Australia, Korea, Japan, New Zealand, U.K, Ghana, South Africa, Romania, and the United States are among the nations that have approved comprehensive and devoted legislation to shield public sector whistleblowers (Organisation for Economic Cooperation and Development, 2012). The U.K. seems to have one of the major developed inclusive legal structures, having accepted a particular disclosure system for both sectors WBW protection. It also covers the hybrid method, when public sector roles were outsource to private contractors (OECD, 2012).

Particularly, OECD (2012) noted that in the U.S, the False Claims Act permits persons to sue on behalf of the government with the intention of recovering squandered public funds. The whistleblowers can get up to 30% of the sum discovered. In addition, the Dodd-Frank Act empowered the SEC to make payment to persons who offers the commission with relevant information that resulted to a successful SEC enforcement action. Rewards may vary from 10% to 30% of the amount discovered (OECD, 2012). Furthermore, in the United States, the Occupational Safety and Health Administration Act (OSHA) obliges the federal agencies to provide definite information about whistleblower safety to keep workers conversant of their human rights in relation with protected disclosures (OECD, 2012). Meanwhile, the Korean Act provides financial rewards for whistleblowers that reveal any act of corruption in the country. The Anti-Corruption and Civil Rights Commission (ACRC) offers whistleblowers with a prize up to \$2million if their information adds directly to discovering of embezzled fund. The ACRC may also award or advocate rewards if the WBW has resulted in public benefit (OECD, 2012).

While the Indonesian law permits giving reward to any whistleblowers that had assisted by providing useful information resulting in discovering of stolen funds. While the France commission provides rules on the realization of WBW program that consist of reference to the need to have unambiguous and complete information disseminated to prospective users (OECD, 2012).

While in Nigeria, the WBW Policy was implemented formally by the Federal Ministry of Finance (FMF) on December 22nd 2016. It attracted several relevant pieces of information. Some of this information led to opening of over three thousand (3,000) investigations of corrupt public servants and the recovery of numerous billions of naira in Nigeria (Agbu, 2017).

Whistle Blower Protection Bill, 2008 is a bill for an Act to guide for the method and mode in which persons provide useful information relating to prohibited or other illegitimate behavior or corrupt conducts of individuals, to provide for the security against discrimination of individuals who provide useful information. The WBW policy intends to spur persons with useful information in relation to an infringement of financial regulations, embezzlement of government funds and properties, financial mismanagement, and fraud (Bulusson, 2017; Akinnaso, 2017).

Furthermore, the present nationwide whistle blower policy in Nigeria seeks to encourage Nigerians to report monetary and other connected offenses to appropriate authorities. The policy became official in December 2016 by the nation's Federal Executive Council (FEC). President Buhari chaired the FEC. It was coined by the Federal Ministry of Finance (FMF) in conjunction with the

Attorney-General of the Federation, and Minister of Justice, as a policy initiative, until the National Assembly formally passes a law on WBW (Tukur, 2016).

Das and Aldrin (2007) opined that the attributes of WBW include: (1) WBW is not equal to complaint. Complaining involves primarily matters of personal interest but WBW involve matters and issue of public interest. (2) WBW is not a witness of a fraud or crime. Witness if a crime is not recognize as WBW. However, whistle blower may or not be a witness of a crime but possessed enough information of the matter. (3) It is non-public information (4) importantly important, WBW is a voluntary action, (5) result to the desired changes by the whistle blower.

Furthermore, the dimensions of WBW are view from two perspectives, the negative, and the positive parts. Poneman (1994) cited in Bentley (nd) looking from the positive point noted that WBW is essentially an anti-corruption policy and it guarantee adequate system of internal control. It is a risk management approach. It might result in change in public policy (Liman, 1999). It is classified as a positive social conduct in which the whistleblower involves in actions to discontinued corrupt acts within an entity. (Miceli, Near & Dworkin, 2008).

The negative aspect entails employing the opportunity of WBW for private advantage (Weinbery, 2005). Lack of support from others may render institutional mechanisms against corruption ineffective and hinder WBW (Loftus, 2010; Reh, Miceli, Near & Scotter, 2008). In addition, Stress, termination, and mistrust result (Hanks, 2014; Lachman, 2008; Donohue, n.d). Furthermore, it hinders the team spirit (Zhang, 2012). Fear of been treated as an outcast by other people (Chassang & Miquel, 2012; Reh, Scotter, & Miceli, 2004; Reh et al., 2008). From earlier studies on corruption in Nigeria Egwemi (2012), Enweremadu (2012) and Ezeani, (2012) recognized factors like government coldness to the predicament of the people, absence of honesty in government's anti-corruption programs. Absence of trust in anti-corruption agencies like EFCC and ICPC, inefficiency in the court process, and the stress connected with being a witness.

Meanwhile, Latane and Darley (1968) opined that the decision process for WBW passes five steps and each step is significant in making the WBW decision. The steps are: (1) the bystander must be knowledgeable of the action; (2) the bystander must decide that the action is an emergency; (3) the bystander must decide that he or she is in charge for helping; (4) the bystander must choose the appropriate method of helping; and (5) the bystander implements the intervention.

However, Read and Rama (2003) recognize two categories of whistle-blowers in an organisation, namely: internal whistle-blower and external whistle-blower. Internal whistle-blowers are more informed of unethical behaviour but may be in risk of lost of job if they blow the whistle and they were discovered. External whistle-blowers are whistleblowers not within the organisation. They may have less threat and risk for blowing any whistle (Read & Rama, 2003).

Very importantly, the significance of WBW in the move for a corruption-free nation is underscored by the fact that the institutional mechanisms set up to check corruption may be ineffective without WBW, especially from insiders who identify and draw attention to corrupt conducts that other mechanisms may fail to pick up (Oakley & White, 2006). Study by Ogungbamila (2014) revealed that Nigeria's CPI position increased with the percentage of persons who disclosed corrupt acts. WBW accounted for 83 percent changes in the country's CPI score. This discovery was in congruence with the position of Transparency International (2010). TI (2010) stated that WBW

was progressively becoming a significant policy in the combat against corruption in Nigerian public sector.

WBW and its Objectives

Meanwhile, Akinnaso (2016) cited in Nwankpa and Okeke (2017) submitted that the Federal Government had taken a good step in the introduction of WBW Policy. Its key objectives are to: Boost disclosure of financial related crimes, maintain the combat against financial crimes and corruption, and improve the extent of public trust in government. Also, to Increase accountability and transparency in the administration of public finance, improve Nigeria's open government ranking and ease of doing business indicators. Lastly, to recover public finances (FGN, n.d. cited in Nwankpa and Okeke, 2017).

WBW and its Operations

The Whistle portal is a protected online portal by which relevant information about monetary and fiscal offenses that were believed to be in the maximum benefit of the people can be unveiled. The portal also allows the individuals releasing the information to carry out a status test on issues that have been disclosed earlier on the WBW portal (Bulusson, 2017; Akinnaso, 2017). Anybody with genuine and dependable information regarding violation, mismanagement of public funds, or unacceptable action which can impact depressingly on the people can report it via one or the other three means, Phone (09098067946), email; whistle@finance.gov.ng, and web; <http://whistle.finance.gov.ng>. The phone calls must be between Monday - Friday 10.00am to 3pm excluding public holidays (Bulusson, 2017; Akinnaso, 2017). Relevant information can be blown through the FMF-Whistle online portal or in writing to the Federal Ministry of Finance, Presidential Initiative on Continuous Audit Unit (Akinnaso, 2017). If the whistleblower has facts to support the disclosures, it is expected that the whistleblower would present them through the FMF-Whistle online portal. The whistleblower is expected to state the facts with as much detailed information as possible such as what transpired, who was involved and time of occurrence so that the allegations can be investigated (Akinnaso, 2017).

WBW, Corruption, and the Nigerian Public Sector

WBW being a praiseworthy and commendable policy had led to the discovering of \$9.8 million cash in Kaduna State in a house in Sabon-Tasha and above \$30 million cash in a residence in Lagos State. At an exchange rate of N350 to \$1, the cash recovered so far will be over fourteen trillion naira in cash, just to mention a few (Bulusson, 2017; Akinnaso, 2017).

In a different report, Gabriel (2017) reported that the stolen funds discovered via WBW include €547,730 and £21,090. The sum was recovered from three sources excluding the \$9.8m recovered from a former group MD of the NNPC, Mr Andrew Yakubu. Mr Andrew Yakubu however claimed that the amount was a present from an unidentified Nigerian. In addition, the Minister noted that the largest sum discovered was \$136,676,600.51 (N42billion) from a commercial bank account. The money was banked under a false account name. N7bn and \$15m, he said, followed this, from another person and N1bn from yet another Nigerian (Gabriel, 2017).

WBW and its Reward

A whistle blower who provides government with relevant information that directly resulted to the intentional returns of embezzled or hidden public funds or properties will be worthy of 2.5% to 5.0% of any sum recovered from the embezzler (Bulusson, 2017; Akinnaso, 2017). However, to be eligible for the compensation, the whistle blower should supply the government with dependable information it does not possess previously, and could not otherwise obtain from any new publicly obtainable source to the government. The real recovery must also be on report of the information provided by the whistle blower (Bulusson, 2017; Akinnaso, 2017).

In a different view, Gabriel (2017) submitted that previously the FG specified the reward awaiting whistleblowers and guarantees their security. Any whistleblower whose information resulted in the discovery of up to N1b received 5% of the sum. Compensation for any recovered sum between N1b and N5b would be 5% for the initial N1b and 4% of the outstanding N4b, and any sum above N5b will receives 2.5% reward. Furthermore, The FG had pledged that any whistleblower whose information resulted to the discovery of cash or assets with a value of N5b, would be paid N210million (Gabriel, 2017).

Meanwhile, the FGN (nd) cited in Nwankpa and Okeke (2017) outlined the relevant information under the WBW policy via the online portal of the FMF by email or by phone. This can be on issues like; Misappropriation of government resources and assets; Fraud; Soliciting / collecting bribes; Corruption; Diversion of revenues; Falsified and unapproved payments; Dividing of contract's sum; over invoicing and kickbacks (FGN, cited in Nwankpa & Okeke, 2017).

Akinnaso (2017) noted that the whistleblower can blow whistle when he/she has information on

- (a) Information on stolen public funds.
- (b) Theft.
- (c) Information on concealed public funds.
- (d) Financial malpractice or fraud.
- (e) Splitting of contracts.
- (f) Collecting / soliciting bribes.
- (g) Corruption.
- (h) Diversion of revenues.
- (i) Underreporting of revenues.
- (j) Conversion of funds for personal use.
- (k) Fraudulent and unapproved payments.
- (l) Procurement fraud (kickbacks and over-invoicing etc.)
- (m) Violation of public procurement procedures.
- (n) Mismanagement or misappropriation of public funds and assets (e.g. properties and vehicles).
- (o) Violation of Government's financial regulations e.g. failure to comply with the Financial Regulations Act, Public Procurement Act and other extant laws. Note that the programme does not apply to personal grievances concerning private contracts.

However, the cumulative reading of sections 6 – 11 revealed that disclosure under the bill can be made to the following persons (Ibrahim n.d):

- a) An employer
- b) The Auditor General of the Federation
- c) A member of the Federal Executive Council or Executive Council of the state
- d) A chairman or member of a local government council or area council
- e) The Nigeria Police Force
- f) The National Security Organization
- g) The EFCC and the ICPC
- h) A member of the National Assembly or House of Assembly
- i) Legal practitioner or counselor

Table 2.1 Nigerians, Corruption, and Public Funds

Nigerians	London	Swiss	USA	Germany
Embezzled Public Funds				
Majial Mustapha	£600M	\$1.001b	-----	DM210
Gen Babangida	£6.256b	\$7.416	\$2.00b	Dm900b
Gen A. Abubakar	£1.131b	\$2.33b	\$800b	Dm16
Mike Akhigbe	£1.24b	\$2.426b	\$671b	Dm9,00
Ismaila Gowon	£1.03b	\$2.00b	\$1.03b	Dm700m
Umaru Dikko	£4.4b	\$1.46b	\$700m	Dm345m
Jerry Useni	£3.04b	\$2.01b	\$1.03b	Dm900m
Paul Ogwuma	£300m	\$1.42b	\$200m	Dm500m
Sani Abacha	£5.01b	\$4.09b	\$800m	Dm3.01m
Mohammed Abacha	£ 300m	\$1.2b	\$150m	Dm535
Abdu Abacha	£700m	\$1.21b	\$900m	Dm417m
Wada Nas	£300m	\$1.32b	-----	Dm300m
Tom Ikimi	£400b	\$1.39b	\$153m	Dm371m
Don Etiebet	£2.5b	\$1.06	\$700m	Dm361m
Dan Etete	£1.12b	\$1.03b	\$400m	Dm1.72b
Bashiru Dalhatu	£2.9B	\$1.09b	\$360m	DM1.66b
Wushishi	£2.3B	\$1.001b	\$161m	Dm1.43b
T.Y Danjuma	£1.36B	\$1.02b	\$300m	Dm190m
Ishaya Bamaïyi	£120M	\$800m	-----	-----
Hassan Adamu	£300M	\$200m	\$700m	-----

Sources: (adopted from Ekpo, Chime & Enor, 2016).

If embezzled funds from Nigeria were used in Nigeria, likely that the consequential effect of corruption would not have been so enormous in the country. Sad to see that so huge stolen public funds were taken to other countries. Corrupt leaders who embezzled public fund and took it abroad deserve double severe punishment than those who spent theirs in Nigeria. Notwithstanding, if such money were not embezzled and employed fundamentally on current and capital expenditures in the public sector, the nation's economic growth and development should have been far more than the present condition. Very questionable is how easy it was for Sani Abacha alone to have embezzled a gigantic sum amounting to N1.2107trillion. Nevertheless, indeed very much sure that such huge sum was spent outside the nation even when stolen. However, no study has shown the correlation between stolen public funds invested in the country and economic growth and

development. However, the figure seems to mean that it is very easy to steal public funds in Nigeria.

Table 2.2 Total Cash Recoveries (corruption exposure)

ITEMS	NAIRA	US DOLLAR	B POUNDS	EURO
EFCC Cash at hand	39,169,911,023.00	128,494,076.66	2,355	11,250
Royalty/tax/payment to FG account in JP Morgan account, New York	4,642,958,711.48	40,727,253.65	.....	.....
ONSA Funds recovery account in CBN	5,665,305,527.41	8,000,000.00	.....	.....
VAT recovered from companies by ONSA	529,588,293.47	.....	.....	.....
EFCC recovered funds account in CBN	19,267,730,59.36	455,253.80	.....	.....
ICPC revenue collections recovered in CBN	869,957,444.89	.....	.....	.....
Office of the Attorney General	5,500,000,000	5,500,000	.....	.....
DSS Recoveries	47,707,000.5	1,943,000.5	3,506,000.46	.....
ICPC Cash Asset Recovery	2,632,196,271.71	.....	.....	.....
Total	78,325,354,631.	185,119,584.61	3,508,355.46	11,250

Source: (Fatile & Adejuwon, 2017)

Table 2.3 Cash Recoveries under Interim Forfeiture to the Government

Items	Naira	US Dollar	GB Pounds	Euro
Cash in bank under interim forfeiture	8,281,577,243.2	1,819,866,364.73	3,800.00	113,399.17
Amount frozen in bank	48,159,179,518.90	7,131,369,498.49	605,647.55	.....
Properties under interim forfeiture	41,159,179,518.90	77,844,6000.00	1,875,000.00	190,000.00
Value of cars under interim forfeiture	52,500,000.00	.....	.....	.....
ONSA funds under interim forfeiture	27,001,464,125.2	43,771.433.73	.....	.....
Value of assets recovered by ONSA	512,000,000.00	.....	.....	.....
ONSA assets under interim forfeiture	260,000,000.00	.....	.....	.....
DSS recoveries frozen in banks	658,929,000.00	226,476.20	.....	.....
EFCC cash in bank under final forfeiture	103,225,209.41	17,165,547.00	.....	.....
Total	126,563,481,095.4	9,090,243,920.15	2,484,447.55	303,399.17
Grand Total (2+3)	204,888,835,727.2	9,275,363,504.76	5,992,803.01	314,649.17

Source: (Fatile & Adejuwon, 2017).

Cash recoveries under interim forfeiture during the time included N126,563,481,095.43 (One hundred and twenty six billion, five hundred and sixty three million, four hundred and eighty one thousand, and ninety five Naira, forty three Kobo) and the following amounts in other currencies: \$9,090,243,920.15 (Nine billion, ninety million, two hundred and forty three thousand, nine hundred and twenty Dollars, fifteen cents); 2,484,447.55 Pounds Sterling (Two million, four hundred and eighty four thousand, four hundred and forty seven Pounds, fifty five Pence), and 303,399.17 Euros (Three hundred and three thousand, three hundred and ninety-nine Euros, 17 cents). These come to about N3.3 trillion (Fatile & Adejuwon, 2017). Funds awaiting return from foreign jurisdictions included \$321,316,726.1 (Three hundred and twenty one million, three hundred and sixteen thousand, seven hundred and twenty six Dollars, one cent); 6,900,000 Pounds (Six million, nine hundred thousand Pounds), and 11,826.11 Euros (Eleven thousand, eight hundred and twenty six Euros, 11 cents) (Premuim Times, February 20, 2017 cited in Fatile & Adejuwon, 2017). Since no names were written against the recovered funds, it is not unlikely that some embezzled funds in Table 1 are part of the recovered funds in table 2 and table 3.

Note: it is very probable that some of these recoveries were the product and products of the WBW Policy in the Nigerian public sector.

THEORETICAL FRAMEWORK

Public Choice Theory (PCT) involves the use of economic instruments to solve conventional political difficulties. Rowley (2008) cited in Okungu (2015) supports PCT as he contends that it entails the study of political activities. PCT has extraction in the positive analysis. In addition, PCT is used in normative analysis in order to spot challenges or encouragement to use economic analysis for performance enhancement. The reward structure in the public sector is not designed towards advancing performance. However, there are no motivations for elected official and bureaucratic to control expenses.

Modern PCT originates from the papers of Duncan Black in 1958. He is term the founding father of public choice theory (Charles, 2008 cited in Okungu, 2015). This was affirmed from a series of works from 1948, which culminated in “The Theory of Committees and Elections ” 1958 (Duncan, 1958). PCT also contended that public institutions are generally sluggish in responding to transformation or change in the society as well as being negligent to service consumers in the public sector (Rowley, 2008 cited in Okungu, 2015).

The WBW policy is a tool or instruments employed by the government to combat conventional problem specifically corruption in the Nigeria society. In addition, the WBW Policy of the FG has become an effective tool in the hands of the government in fighting corruption.

Empirical Review

In “Whistle Blowing as a Tool for Combating the Menace of Fraud, Forgery, and Corruption in Nigeria,” Adetula and Amupitan (2018) in the study examined WBW as a device for fighting corruption in Nigerian public sector. Data employed were from both secondary and primary sources. I25 copies of questionnaire were distributed, but 112 copies were retrieved. Data were analysed employing descriptive statistics, regression, and Pearson Correlation. The result revealed that relationships exist among fraud, corruption, and whistleblowing. They recommended that WBW as an effective instrument for combating fraud, corruption, and forgery in Nigeria.

Furthermore, in “Effective Whistle-blowing Mechanism and Audit Committee in Nigerian Banking Sector,” Fasua and Osifo (2017) examined the effectiveness of WBW and audit committee in Nigerian banking sector. Secondary data was used in the study. Multi-variant regression technique and logistic regression analysis were employed. Findings revealed that a good alliance exist among effective WBW mechanism in the banking sector of Nigeria and independent audit committee, audit committee financial expertise, and audit committee meeting. The study concluded that the financial skill of audit committee is significantly associated with WBW.

While in “Effects of Whistle-Blowing Practices on Organisational Performance in the Nigerian Public Sector: Empirical Facts from selected local government in Lagos and Ogun State”, Taiwo (2015) examined the impact of WBW on entities performance in the public sector. A descriptive

Survey design was adopted. Data were collected from both primary and secondary sources. Seven hundred (700) copies of questionnaire were distributed. Six hundred and seventy-two (672) copies of questionnaire were recovered. Simple frequency table, descriptive statistics, and Pearson's Correlation Coefficient were employed for different analysis in the study. Findings revealed that there is a significant relationship between the protection of whistleblowers and the organisation's performance in the public sector. In addition, there is a relationship between exposure of corrupt conducts an organisation's performance in Nigerian public sector. The study concluded that WBW should be encouraged and promoted in the organisation. Recommended that WBW should be encouraged as a culture in public institutions.

In addition, in "WBW and Anti-Corruption Crusade: Evidence from Nigeria", Ogungbamila (2014) investigated the level at which WBW affect the Corruption Perception Index (CPI) score in Nigeria. Five hundred and thirty-six Respondents were sampled in Southwest Nigeria. Data were analysed using descriptive statistic and simple regression. Findings revealed that Nigeria's CPI score extensively increased with WBW. In addition, large proportions of the respondents were discouraged from blowing the whistle due to psychological and social issues. The study concluded that WBW could be an effective option in combating corrupt conducts if effectively administered.

Meanwhile, in Norwegian, in "Whistleblowing in Local Government: An Empirical Study of Contact Patterns and Whistle Blowing in 20 Norwegian Municipalities", Marit and Sissel (2016) in the study, examined if WBW to politicians is considered acceptable among politicians and administrative employees. The study employed a survey design. The study employed primary data. Vignette method used in data analyses. Twenty Norwegian municipalities were sampled. The analyses revealed that the extent of contact between administrative and politicians staff is interrelated with positive perceptions of WBW and constructive management of corrupt reports by the politicians.

METHODOLOGY

Quantitative and survey design was employed in this research as it can provide a much wider coverage and it is fast and economical. Chigo and Ijeoma (2017) believed that it offers convenience and can be analyzed without wasting much time; results generated will be detailed and would represent the larger population. This is because the study employed the perceptions of the respondents in achieving the stated objectives. The population of this study is made up of accountants and auditors in government institutions in Edo and Delta States in South-South Nigeria, and Enugu and Anambra States in South-East Nigeria. These states were selected for this study for the reason that they were convenient. The population consists of 2921 accountants and auditors. Forty two (42) public organisations were sampled. The judgmental sampling method was adopted in selecting two hundred and sixty-four (264) respondents. 102 auditors and 162 accountants were sampled in the four (4) states. The number was considered adequate and representative enough to inform this sample as a result of the wide spread of the organization and also respondents are considered knowledgeable enough to be able to supply credible information that will help the completion of this study. The research instrument adopted is structured questionnaire. The data used for analysis are collected through the use of likert scale closed ended

structured questionnaire. The data collected were analysed using the Pearson Product Moment Correlation coefficient (PPMCC) at 0.05 significance level and the simple percentage. Cronbach's Alpha statistical tool was employed in determining reliability. The result showed a reliability of 0.7. Due to the large geographical scope, busy schedule of respondents, and time the question were very direct and few.

In selecting the sample size for this study, the Okpanachi (2011) (cited in Chigo and Ijeoma, 2017) restructured Yemane (1967) sampling model was employed to justify the sufficiency of the sample size. The formula applied is given as:

$$n = N / (3 + N e^2)$$

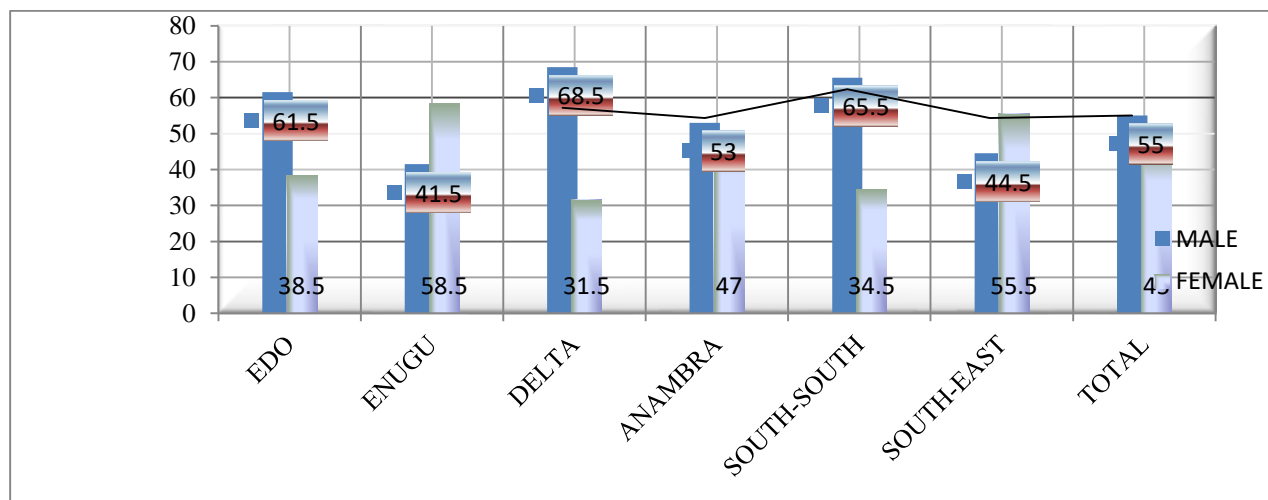
Where n = Number of samples, N = Total population, e = Error tolerance and 3 = adjusted constant.

$$n = 2921 / (3 + 2921 \times 0.05^2) = 284$$

Several public organisations were sampled from the four states. In Enugu State, the public organisations sampled include, Civil Service Commission Enugu State, ESWAMA, Enugu State Health Management Board, Revenue Mobilization, Allocation and Fiscal Commission, Office of the Head of Service of the Federation, Office of the Accountant-General of the Federation. In addition, Nigeria Immigration Service, Federal Ministry of Land and Housing, Office of the Accountants-General of the State, Office of the Auditor General for the State, and Office of the Auditor General for Local Government. In Anambra State, government organisations sampled include, Office of the Accountant General of the State, Ministry of Education, Ministry of Health, Office of the Auditor General for the State, Office of the Auditors General for Local Government, Ministry of Public Utility, State and Local Government Reform (SLOGOR under the Ministry of Economic Planning). Furthermore, in Edo State, Nigeria Immigration Service, Ministry of Information, Ministry of Environment and Sustainability, Office of the Accountant General of the State, Ministry of Oil and Gas, Edo State Central Hospital, Nigeria Prison Service, Edo State High Court, Office of the Auditor General for the State, Office of the Auditor General for Local Government, Hospital Management Board were sampled. While in Delta State, Office of the Auditors General for the Federation, Ministry of Finance, Office of the Accountant General of the Federation, Ministry of Youth Development, Ministry of Health, Ministry of Education. Others were Office of the Accountant General of the State, Office of the Accountant General of the Federation, Office of the Auditor General for Local Government, Office of the Auditor General for the State, FERMA, and Civil Service Commission were visited.

Data Presentation and Analysis

The purpose of this chapter is to analyze the data collected through copies of questionnaire distributed and retrieved from accountants and auditors working in the public sector in four states namely; Edo and Delta States in South-South Nigeria and Enugu and Anambra States in South-East Nigeria.

Chart 4.1 Gender Distribution of Respondents.

From chart 4.1, 68.5% of the respondents sampled in Delta State are male while 31.5.0% are female. 41.5% of the respondents in Enugu State are male while 58.5% are female. 61.50% and 53.0% are male, and 38.5.0% and 47.0% are female respondents in Edo and Anambra States respectively. Considering the geopolitical zones, South-South had 65.5% male respondents and 44.5% male respondents in the South-East. In total, 55% are male respondents, and 44% are female respondents.

Table 4.1 Respondents Current Levels

Respondents	ACCOUNTANTS						AUDITORS				
	4-6 %	7-9 %	10-12 %	13-16 %	17-18 %	Total %	6-9 %	10-12 %	13-16 %	17-18 %	Total %
States, Zones and Total											
Edo State	29.0	45.2	12.9	6.5	3.2	100.0	55.1	20.7	20.7	3.5	100.0
Enugu State	5.4	21.4	32.1	41.1	0.0	100.0	10.0	10.0	36.7	43.3	100.0
Delta State	8.6	57.1	17.1	14.3	2.9	100.0	30.0	20.0	26.7	23.3	100.0
Anambra	7.1	53.6	17.9	21.4	0.0	100.0	44.5	11.1	33.3	11.1	100.0
South-South	18.2	56.1	15.2	10.6	3.0	100.0	42.4	20.3	23.7	13.6	100.0
South-East	6.0	32.1	37.4	34.5	0.0	100.0	18.0	10.2	35.9	35.9	100.0
Total	11.3	40.7	21.3	24.0	2.7	100.0	32.7	16.3	28.6	22.4	100.0

Source (fieldwork).

In Edo State, 45.2% of the accountants in Edo state are in levels 7-9. Enugu State had 5.4% of accountants in levels 4-6. 57.1% of the accountants in Delta State are in levels 7-9. Anambra State is next with 53.6% in levels 7-9. While in levels 10-12, Enugu State had 32.1% and Edo State was 12.9%. Enugu State had 41.1% in levels 13-16 followed by Anambra State with 21.4%. 3.2% and 2.9% of accountants in Edo State and Delta State are in levels 17-18. In Anambra and Enugu States,

0% accountants are in levels 17-18. In the South-South, 56.1% are in levels 7-9, while in the South-East, 37.4% are in levels 10-12. Meanwhile, in total 40.7% of the respondents are in levels 7-9.

Looking at the auditors, 55.1% auditors in Edo State are in levels 6-9. 10.0% of auditors in Enugu State are in levels 6-9. 20.7% of the auditors in Edo State are in levels 10-12 which is the highest in relation to another state in that category. Delta State is next with 20.0% in levels 10-12. While in levels 13-16, Enugu State had the highest with 37.7% and Edo State was least with 20.7%. Enugu State had 43.3% in levels 17-18 which is the highest in that group followed by Delta State with 23.3%. 3.5% auditors in Edo State are in levels 17-18. In Anambra and Delta States respectively, 11.1% and 23.3% are in levels 17-18. In the South-South, more percentage of auditors (42.4%) are in levels 6-9. While in the South-East, more percentage of the auditors (35.9%) are in levels 13-16 and levels 17-18 concurrently. Meanwhile, in total more (32.7%) of the respondents are in levels 6-9.

Table 4.2 Response Analysis

Qst:(one) whistle blowing had resulted to the recovery of huge sum in the Nigerian public sector.

Responses	SA%	A%	UD%	D%	SD%
Edo	16.12903	67.75193	11.29032	1.61290	3.22581
Delta	22.727273	39.393939	33.333333	3.030303	1.151516
Enugu	13.684210	45.263157	25.263258	9.473684	6.315789
Anambra	10.810810	32.432432	37.837837	16.216216	2.702702
South-South	19.083969	51.908396	24.427480	2.290076	2.290076
South-East	12.781954	41.353383	29.323308	11.278195	5.263157
Total	15.909091	46.5909091	26.893939	6.8181818	3.787879

Source: (field work)

Respondents were asked if whistle blowing had resulted to the recovery of huge sum in the Nigerian public sector, in Edo State, 84% (16.12903% + 67.75193%) agreed, 11% were undecided while 5% (1.61290% + 3.22581%) disagreed. In Delta State, 62% (22.727273% + 39.393939%) agreed, 33% were undecided while 4% (3.030303% + 1.151516%) disagreed. Furthermore, in Enugu State, 59% (13.684210% + 45.263157%) agreed, 25% were undecided and 16% (9.473684% + 6.315789) disagreed. In Anambra State, 43% (10.810810% + 32.432432%) agreed, 38% could not decide while 19% (16.216216% + 2.702702%) disagreed. In the South-South, 71% (19.083969% + 51.908396%) agreed, 24% were undecided while 4% (2.290076% + 2.290076%) disagreed. Also, in the South East, 54% (12.781954% + 41.353383%) agreed, 29% were undecided and 16% (11.278195% + 5.263157%) disagreed. Finally, 63% (15.909091% + 46.5909091%) agreed that whistle blowing had resulted to the recovery of huge sum in the Nigerian public sector, 27% could not decide while 11% (6.8181818% + 3.787879%) disagreed. Obvious that the WBW Policy had resulted in the discovering and recovery of huge public fund in Nigerian public sector.

Table 4.3 *Qst (two): whistle blowing has resulted to the prosecution of corrupt public officers in Nigeria*

Responses	SA%	A%	UD%	D%	SD%
Edo	9.52380952	50.79365079	15.87301587	15.87301587	7.93650794
Delta	16.666666667	28.78787879	36.363636363	13.636363636	4.454545454
Enugu	8.333333333	32.291666667	27.083333333	22.916666667	9.375
Anambra	10.81081081	18.91891892	40.54054054	24.32432432	5.40540541
South-South	12.97709924	38.93129771	27.48091603	14.50381679	6.10687023
South-East	9.02255639	28.57142857	30.82706767	23.30827068	8.27067669
Total	10.984848484	33.712121212	29.166666667	18.939393939	7.1969697

Source: (field work)

Furthermore, respondents were asked if whistle blowing has resulted to the prosecution of corrupt public officers in Nigeria, in Edo State, 61% (9.52380952% + 50.79365079%) agreed, 16% were undecided while 24% (15.87301587% + 7.93650794%) disagreed. In Delta State, 46% (16.666666667% + 28.78787879%) agreed, 36% were undecided while 19% (13.636363636% + 4.454545454%) disagreed. Furthermore, in Enugu State, 41% (8.333333333% + 32.291666667%) agreed, 27% were undecided and 32% (22.916666667% + 9.375%) disagreed. In Anambra State, 30% (10.81081081% + 18.91891892%) agreed, 41% could not decide while 29% (24.32432432% + 5.40540541%) disagreed. In the South-South, 52% (12.97709924% + 38.93129771%) agreed, 27% were undecided while 21% (14.50381679% + 6.10687023%) disagreed. Also, in the South East, 38% (9.02255639% + 28.57142857%) agreed, 31% were undecided and 32% (23.30827068% + 8.27067669%) disagreed. Finally, 45% (10.984848484% + 33.712121212%) agreed that whistle blowing has resulted in the prosecution of corrupt public officers in Nigerian public sector, 29% could not decide while 26% (18.939393939% + 7.1969697%) disagreed. Certain that the WBW Policy had resulted in prosecution of corrupt public officers in Nigerian public sector

Hypothesis: Whistle blowing policy is effective in combating corruption in Nigerian public sector.

Table 4.4 **Pearson's Correlation Analysis:**

		WBW	CORREXP
WBW	Pearson Correlation	1	.757**
	Sig. (2-tailed)		.024
	N	264	264
CORREXP	Pearson Correlation	.757**	1
	Sig. (2-tailed)	.024	
	N	264	264

Correlation is significant at the 0.01 level (2-tailed).

Result: The result of the Pearson Product Moment Correlation shows that there is a statistically significant relationship between WBW and corruption exposure in the public sector of Nigeria (i.e. $p < 0.05$ at 0.05 significance level).

Decision: The result of the Pearson Product Moment Correlation suggests that whistle blowing helps in fighting corruption in the public sector of Nigeria ($r = .757$, alpha-significance is .024 at $p < 0.05$). Therefore, we reject the null hypothesis and accept the alternate hypothesis which states that whistle blowing is effective in combating corruption in Nigerian public sector.

The study of Adetula and Amupitan (2018) found out that relationships exist among fraud, corruption and whistle blowing. Similarly, Ogungbamila (2014) discovered that Nigeria's CPI score extensively increased with WBW. Meanwhile, the study also revealed that large proportion of the respondents were discouraged from blowing the whistle due to psychological and social issues for instance, the thoughts that WBW would not result in the desired result. Considering factors that will promote WBW, Taiwo (2015) study revealed that there is a significant relationship between protection of whistle blowers and organisation's performance in the public sector of Nigeria. In addition, there is a relationship between exposure of corrupt conducts and organisation's performance in Nigerian public sector.

A study of whistleblowers in the US in the year 2000 found out that 100% of those who blew whistle were fired and most of them were unable to find new jobs. 17% lost their homes; 54% were harassed by peers at workplaces; 15% were subsequently divorced; 80% suffered physical deterioration; 90% reported emotional stress, depression and anxiety and sadly, 10% of them attempted suicide (Irish Times, 2000 in Ibrahim n.d.).

CONCLUSION AND RECOMMENDATIONS

In the light of the huge government fund discovered and recovered through the WBW Policy, the study therefore concluded that the WBW Policy had been effective in combating corruption in the Nigerian public sector. The study therefore recommends that:

1. The WBW policy having proven to be effective in combating financial crime in the public sector should be promoted.
2. The state and local government should also initiate suitable WBW programme.
3. Continuous advert on WBW should be on the media
4. Adequate protection of whistle blower should be guaranteed.
5. The rewards for the whistle blowers should be increased to 10% for any amount discovered less than N10,000,000, and 7% for amount less than 100,000,000 but higher than N10,000,000.

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- Dear Respondent

REQUEST FOR COMPLETION OF QUESTIONNAIRE**Instruction**

- (a) Please tick (✓) as appropriate the box provided below.
 (b) Make your highly appreciated comment at the end of the pages.

SECTION A (Bio Data)

- (1) Gender: Male ☐ Female ☐
 (2) Years Work Experiences of Respondents: 2-5yrs ☐ 6-10yrs ☐ 11-20yrs ☐ 21-30yrs ☐ above 30yrs ☐
 (3) Current Level: 1-6 ☐ 7-9 ☐ 10-12 ☐ 13-16 ☐ 17-18 ☐ others ☐

Please indicate your opinion base on your experience by ticking within the provided boxes of your choice.

E.g. Strongly Agree {SA} ☐ Agree {A} ☐ Undecided {UD} ☐ Disagree {D} ☐ Strongly Disagree {SD} ☐

questions	Strongly agree	agree	undecided	disagree	Strongly disagree
1. Whistle blowing had resulted to the recovery of huge sum in Nigerian public sector.					
2. Whistle blowing has resulted to the prosecution of corrupt public officers in Nigeria.					