
Whistle Blowing and Corruption in the Public Sector

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Abstract

The objective of the study was to examine the relationship between corruption and whistle blowing in the Nigerian public sector. The exploratory research design was used for this study. A sample of 300 respondents consisting of both internal auditors and external auditors in public parastatals was used for the study. The convenience sampling technique was used as the sampling technique. The study employs primary data for the study. Primary data has the flexibility that this study requires especially with regards to eliciting responses on several issues. The data was generated using well-structured questionnaire. The cronbach alpha test for reliability of the research instrument was also conducted. Finally, simple percentages and Chi-square statistical test was used for the analysis of the data. The analysis of responses suggest that whistle blowing can improve financial transparency in the public sector [$\chi^2(1) = 5.78, p < .05$], can be instrumental in ensuring accountability in the public sector [$\chi^2(1) = 6.20, p < .05$], that the fight against corruption in the public sector will be more fruitful with the Whistle blowing policy from whistleblowing [$\chi^2(1) = 7.01, p < .05$] and hence we fail to reject the null hypothesis that whistleblowing policy has no significant relationship with corruption. However, there also several concerns that reflected significantly in the response analysis such as slow judicial process, the political nature of corruption, lack of integrity in the anti-corruption crusades, lack of trust in anti-corruption agencies and that the risk of whistle-blowing will discourage wide participation. Hence the study concludes that for whistle blowing policy to be effective, there is need for individuals to be willing to act as whistle blowers and for government agencies to build public trust by prosecuting those found guilty.

Introduction

The pervasiveness of corruption in the country continues to attract global attention. Recently, the Global anti-corruption watchdog, Transparency International (TI), has again ranked Nigeria low in its 2017 Corruption Perception Index (CPI). The latest ranking has Nigeria in the 148th position out of 180. There has been an on-going debate about the definition of corruption, and there is no uniform definition for the phenomenon. However, corruption in its basic form is defined as the use of public office for private gain (Pradhan and Campos, 2007). It can also be defined as the abuse of public roles or resources for private benefit (Johnston, 1998). In Nigeria corruption is punishable under the money laundering act of 1995, advance fee fraud and other fraud, related offences act of 1995, failed banks (recovery of debts) and financial malpractices in banks act 1994, banks and other financial institution act 1991, miscellaneous offences acts 1995, Independent Corrupt Practices and other related offences Commission (ICPC) and Economic and Financial Crimes Commission (EFCC) Acts etc.

As a tool for fighting corruption, whistle blowing has proven to be effective in many parts of the world. According to Nwagboso. (2008) an activity is seen as whistle blowing if the disclosure of the information is considered to be in public interest. This would entail information about criminal activity, a contravention of any statutory requirement, improper use of public and other funds, miscarriage of justice and any other misbehaviour or malpractice. It is indisputable that corruption cannot be fought, unless it is detected, reported and punished or addressed. Yet the fight against corruption just like any other crime has to be in accordance with due process of law. Obviously one major challenge that faces Nigeria in her fight against corruption is the detection and prosecution of corruption irrespective of who is involved. This is precisely why whistle-blowing is one of the most direct ways of detecting corruption. 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. (www.saharareporters.com). However, 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 nor undermined through the victimization and stigmatization of the individuals who report unethical or fraudulent conduct.

While there is some level of consensus amongst researchers and stakeholders and policy makers that the whistle blowing mechanism can serve as a means to tackle corruption, there is also the growing awareness that the decision to blow the whistle by an individual is not a simple one. The whistle blowing policy in Nigeria is still very much at its infancy level and so is the research attention. While there appears to be public support for the potential of the policy to curtail corruption in both public and private sectors, there appears to still be several scepticisms regarding the sustainability and integrity of the policy given the pervasive nature of corruption in Nigeria. *The study hypothesizes that there is a significant relationship between whistle blowing and corruption in the public sector in Nigeria.* The paper is structured as follows; section 1 is the introduction, section 2 is the literature review, the methodology and model specification is presented in section 3. The presentation of the result is done in section 4, and the conclusion and recommendations is addressed in section 5.

2. Literature Review

2.1 Whistle Blowing

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 whistle blower 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; such as breaking of a law, regulation and or a direct threat to the public interest such as fraud, health /safety violation and corruption.

Hannigan (2006) points out that 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.

Onodugo (2015) stated that whistle blowing is the disclosure by members of organizations (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action. Whistle blowing can in fact occur internally or externally (Near & Miceli, 2008). If the wrongdoing is reported to parties within the organisation, the whistle blowing is internal. If the wrongdoing is reported to parties outside of the organisation, then the whistle blowing is considered as external. Ethically, internal whistle blowing, as opposed to external whistle blowing, is preferred. This is because external whistle blowing can cause serious damage to the organisations as compared to internal whistle blowing (Park & Blenkinsopp, 2009). Zhang, Chiu, and Wei (2009) suggest that “disclosing insider information to outsider’s breaches obligations to the organization, violates the written or unspoken contract, and elicits damaging publicity”. Hence, internal whistle blowing gives an organisation the opportunity to deal quickly without the pressure of external publicity.

Nwagboso. (2008) states that an activity is seen as whistle blowing if the disclosure of the information is considered to be in public interest. This would entail information about criminal activity, a contravention of any statutory requirement, improper use of public and other funds, miscarriage of justice and any other misbehaviour or malpractice. It is also defined as a deliberate non-obligatory act of disclosure, which gets onto public record and is made by a person who has or had privileged access to data or information of an organisation, about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organisation, to an external entity having potential to rectify the wrongdoing.

2.2. Whistle Blowing Policy in Nigeria

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. 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. 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. It is noteworthy that The Central Bank of Nigeria (CBN) in October, 2014 issued a circular and guidelines on whistle-blowing policy for banks and other financial institutions in Nigeria. This guideline is aimed at improving quality of financial reporting in the Nigerian banking sector. The Central Bank of Nigeria in 2014 mandated all banks in Nigeria to incorporate whistle-blowing policy as part of their quarterly reporting requirement. The essence of this directive is to ensure integrity in the financial reporting process in the Nigerian banking sector and also to comply with global corporate governance code. According to CBN (2014) the objective of whistle-blowing is to serve public interest by reducing frauds and other financial malpractices in the Nigerian banking sector. Also, to ensure the integrity and transparency of financial reports in the Nigerian banking sector.

2.3. Corruption

There has been an on-going debate about the definition of corruption, and there is no uniform definition for the phenomenon. However, corruption in its basic form is defined as the use of public office for private gain (Pradhan and Campos, 2007). It can also be defined as the abuse of public roles or resources for private benefit (Johnston, 1998). Within the public sector, according to Caiden (2001), corruption is the "behaviour which deviates from the formal duties of a public role because of private-regarding (personal, close family, private clique) pecuniary or status gains, or violates rules against the exercise of certain types of private-regarding influence.

According to Robinson (1998), corruption can manifest in three main forms, each of which is described below. The first form of corruption is incidental corruption, in which an individual is involved in some corrupt activities. Incidental corruption occurs when officials receive bribes on a petty scale. This form of corruption has greater negative macro-economic costs on the national economy. It is often difficult to detect and curb (Habtemichael, 2009). The second form of corruption is institutional corruption (Salter, 2010). This can occur in a certain sector or department, where it is dominant in all ranks of employees. According to Thompson (2010), institutional corruption is the form of corruption which occurs when the employees are involved in illegitimate actions that undermine the legitimacy of the organisation. From this definition, it is clear that institutional behaviour affects the legitimate procedures that are essential in guarding the organisation from personal interests that undermine the public interest. Institutional corruption is detrimental because the public loses its trust in the organisation as the latter is viewed as not promoting the public interest (Salter, 2010). The third form of corruption is systematic or entrenched corruption, in which corruption has become a norm and is implemented in everyday transactions, such as paying a bribe for a business licence (Davids, 2012). Systematic corruption is a state in which the main institutions and routines of the government are habitually governed and utilised by certain individuals or groups of people. Public officials are involved in corrupt activities that leave the public with no other alternative but to transact with the corrupt officials (Johnston, 1998:89). At this stage, corruption pervades the whole society. Systematic corruption touches organisations and affects individual actions at all stages of a political and socioeconomic system. The characteristic of systematic corruption are as follows: (i) it is embedded in the socio-cultural environment; (ii) it is monopolistic; and (iii) the corruption is organized and difficult to avoid. It is imperative for corruption to be continuously checked before it becomes unbridled and a rampant form of systematic corruption (Robinson, 1998).

To understand the phenomenon of corruption, it is imperative to recognize the many dimensions in which it manifests within the public sector and the ripple effect on the rest of the society. These various manifestations of corruption are discussed (Tooley and Mahoai, 2007 and Grobler and Joubert, 2004):

- i. **Bribery:** This involves the offering of a promise or giving of a benefit that improperly affects the actions or decisions of a public servant.
- ii. **Kickbacks:** These can be viewed as another form of a negotiated bribery in which a certain fee is paid for the services rendered by the public official.
- iii. **Embezzlement:** This occurs when the person entrusted with the control of, and authority over certain resources steals these resources.
- iv. **Fraud:** This involve actions or conduct by a public official, other person or entity that persuades others to provide a benefit that would not normally accrue to the public official, other persons or entity.
- v. **Extortion:** Here, a person or entity is coerced by a public official in exchange for a certain action that benefits the public official.
- vi. **Abuse of power:** This is when a public official uses the authority bestowed on him/ her to inappropriately benefit other public official.
- vii. **Favouritism:** This involves a public official giving preference in providing services or resources based on personal affiliations, such as ethnicity, religion and party affiliation.
- viii. **Nepotism:** This is closely related to favouritism. It entails a public official making sure that family member or relatives are selected in public service positions or that family members are given tenders.

2.3. Corruption in Nigeria

It is generally acknowledged that economic and financial crimes as well as other corrupt practices are endemic and systemic in both public and private sectors of Nigeria. It equally undermines the integrity of government and public institutions. From a relatively mild manifestation at Nigeria's independence, the preponderance of corruption grew rapidly at an alarming rate through the Second Republic (1979-1983). During the epoch of military misrule, it became institutionalized and assaulted every facet of Nigerian socio-political life. Today Economic and financial crimes especially in the public sector has accounted for the distortion and diversion of government revenue. Indeed, it has continued to undermine the effectiveness of the political process. With regards to this, various governments' efforts in Nigeria to tackle the menace of corruption included the enactment of laws and the creation of agencies to fight corrupt practices (Ikubaje, 2010; Persson, Rothstein, & Teorell, 2013). Notable among these laws are the Independent Corrupt Practices Act (2000) and the Economic and Financial Crimes Commission Act (2004). These laws also made provision for creation of anti-graft agencies, specifically, the Independent Corrupt Practices Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) with the mandate to fight fraudulent practices in Nigeria. Analysis of the Nigerian anti-corruption efforts depicts that one organization that remain active is the EFCC (Umoh & Ubom, 2012) mainly because of its efforts in investigating and prosecuting economic and financial crimes in Nigeria (Obuah, 2010).

The pervasiveness of economic and financial crimes in the country continues to attract global attention. Recently, the Global anti-corruption watchdog, Transparency International (TI), has again ranked Nigeria low in its 2017 Corruption Perception Index (CPI). The latest ranking has Nigeria in the 148th position out of 180. The country, according to the CPI, scored 28 out 100, a figure lower than the average in the Sub-Sahara region. CPI score relates to

perceptions of the degree of corruption as experienced by business people and analysts and ranges between 100 (highly clean) and 0 (highly corrupt) Nigeria's latest placement indicates that the country has not made progress in its fight against graft, despite claims by the Muhammadu Buhari Presidency that it is making a headway. In the 2016 rankings, Nigeria scored 28. In 2015, it scored 26. The year before that, it scored 25. In 2014, the country scored 27 and 25 in 2013. In 2012, the country's score was 27 out of 100.

2.4. Prior Studies

Ogunbamila (2014) study investigated the extent to which whistleblowing predicted Corruption Perception Index (CPI) score, the extent to which employees engaged in whistleblowing, and why they did not report cases of corruption. Results of the simple regression indicated that the country's CPI score significantly increased with whistleblowing. Results of the χ^2 test indicated that majority of the respondents were discouraged from blowing the whistle because of social and psychological factors such as the feelings that whistleblowing would not bring desired change, fear of being ostracized, the perceived stress associated with being a witness to corrupt acts, perceived inefficiency of the court process, the perceived clumsiness in the whistleblowing process.

. Adetula and Amupitan, (2018) examines whistle blowing as a tool for combating fraud, forgery corruption in Nigeria. They sourced data from both primary and secondary sources, using the survey techniques, applying mean, standard deviation, regression and Pearson correlations as statistical tools for the analysis of data generated via Statistical Package for the Social Sciences (SPSS). Though the culture of whistle blowing has been accepted and recognized globally as one of the tools for combating the menace of fraud, forgery and corruption, it has remain at infancy in Nigeria. It is recommended that whistle blowing could be strengthened, to be an effective tool for addressing fraud, corruption and forgery amongst others.

Onuegbulam (2016) noted that corruption is a cankerworm that has eaten deep into the fabrics of every system in Nigeria. It is a crime with such a despicable viral effect and disastrous tendency like a terror bomb. Though it is more of an executive crime but no well-meaning government handles corruption with levity because the extremity of its ugly tentacles is capable of obstructing good governance. One of the major challenges in the fight against corruption is detecting and exposing corruption. Whistle blowing therefore becomes a veritable means to fight this cancerous crime.

Chamunorwa (2015) examined corruption and whistle blowing in South Africa using employee perceptions of whistle blowing mechanisms within Stellenbosch Municipality as a case study, with the primary objective of ascertaining the importance of whistle blowing in curbing corruption in the public sector. The study also investigates the extent to which employees are well informed on whistle blowing legislation and other mechanisms. Additionally the study focuses on the challenges and the consequences that whistle blowers face when they expose corruption. The results of the study indicate that the majority of respondents view the term whistle blowing negatively which might contribute to why individuals are reluctant to blow the whistle. Furthermore, employees agreed unanimously that they lacked confidence in their manager/supervisors to deal with disclosures of corruption.

‘Appah (2017) study investigates internal auditors’ internal whistle blowing intentions on corporate wrongdoings in Nigeria. One hundred and forty questionnaires were distributed

for the study. Data collected from the questionnaire were analysed using percentages while the hypotheses were tested using multiple regression tool at 0.05 level of significance. The findings showed that organizational factors (ethical climate, size of organisation), individual factors (ethical judgment, locus of control and organizational commitment), situational factors (seriousness of wrongdoers and status of wrongdoers) and demographic factors (gender, age and tenure) are statistically significantly related to internal auditors' whistle blowing intentions of listed companies in Nigeria.

Brink Cereola and Menk (2016) using hierarchical regression, obtain a parsimonious model of specific characteristics that are most important in predicting whistle blowing intent. Specifically, materiality, idealism, conscientiousness, and extraversion are found to be key predictors of whistle blowing likelihood. A second analysis reveals that individuals with the ethical ideology of exceptionism are particularly reluctant to blow the whistle. Second, we examine whether an individual's ethical position influences whistle blowing intent. Results indicate that individuals with an idealistic position (i.e., individuals that believe that ethical behaviour ensures positive results) were found to be positively and significantly related to whistle blowing intent.

Ogbu (2016) 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

2.4. Theoretical Framework

Universal Dignity Theory of Whistle Blowing (UDTW)

In addressing the link between whistle blowing and corruption which is of fundamental concern to this study, 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 that there are circumstances when whistle blowing by individuals may be 'morally prohibited', 'morally permitted' and 'morally required'. Thus, it is 'morally prohibited' to blow the whistle where the whistle blower provides false or fictitious information out of malice or vengeance. 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. 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 includes a compelling evidence of nontrivial illegal or unethical actions that are deemed to violate the dignity of one or more of its stakeholders.

3. Methodology

The exploratory research design was used for this study. The exploratory design advocated by Petty (1991) relies on observing phenomena in their natural setting and deriving theories that fit the analysis of the data. The population of this study consisted of internal and also external auditors in government ministries in South-South geo-political zone in Nigeria. Internal auditors are selected because by virtue of their functions and responsibilities, they are more likely to be able to quickly detect cases of corruption and fraud in the public sector and hence stakeholders may expect internal auditors to be able perceive the early warning signs and to blow the whistle on cases of fraud. External auditors are also chosen because they also have the responsibility to investigate financial practices and are often called upon to investigate cases of fraud and hence they have the obligation to whistle blow on cases of fraud where it is observed. A sample of 300 respondents consisting of both internal auditors and external auditors was used for the study. The convenience sampling technique was used as the sampling technique. The study employs primary data for the study. Primary data has the flexibility that this study requires especially with regards to eliciting responses on several issues. The data was generated using well-structured questionnaire. In filling the questionnaires the respondents will be guided during the survey. The cronbach alpha test for reliability of the research instrument was also conducted. Finally, simple percentages and Chi-square statistical test was used for the analysis of the data.

4. Presentation of Results

In this section, the results of the survey are presented and analysed below. The demographic analysis is first presented to provide insight into the respondents and thereafter, the survey results are presented and tested using the chi square (χ^2) analytical tool. The results are presented below;

Section A: Demographic Variables		Nu	%
Q1: Age	1) 18-25	{10}	{3.33}
	2) 26-35	{50}	{16.67}
	3) 36-45	{80}	{26.67}
	4) 46-55	{130}	{43.33}
	5) 56-Above	{30}	{10}
Q2: Gender	1) Male	{185}	{28.33}
	2) Female	{125}	{41.66}
Q4: Marital Status	1) Single	{50}	{16.67}
	2) Married	{210}	{70}
	3) Divorcee	{13}	{4.33}
	4) Widow/widower	{27}	{9}
Q5: Highest Educational Level	1) SSCE	{42}	{14}
	2) OND/NCE/Diploma	{98}	{32.67}
	3) B.sc/HND	{100}	{33.33}
	4) Post graduate	{37}	{12.33}
	5) Professional qualification	{23}	{7.67}
Q6: Level at work place	1) Junior staff	{110}	{36.67}
	2) Senior management	{190}	{63.33}

Q7: How long have you been working?	1) 0 to 5years	{15}	{5}					
	2) 6 to 11 years	{75}	{25}					
	3) 12 to 16 years	{110}	{36.67}					
	4) 17 years and above	{100}	{33.33}					
Section B. Whistle blowing and corruption								
	Cronbach Alpha= 0.872							
	SA	AG	UN	DA	SD	df	χ^2	prob
Whistle blowing can improve financial transparency in the public sector	120	80	20	35	45	4	5.78	P<0.05
	40%	26.67%	6.67%	11.66%	15%			
Whistle blowing policy can be instrumental in ensuring accountability in the public sector	110	90	10	40	50	4	4.34	P<0.05
	36.67%	30%	3.33%	13.33%	16.67%			
The fight against corruption in the public sector will be more fruitful with the Whistle blowing policy	68	132	15	50	35	4	7.01	P<0.05
	22.67%	44%	5%	16.67%	11.66%			
The whistle blowing policy provides a wider participatory space in the fight against corruption.	155	75	10	30	30	4	5.83	P<0.05
	51.67%	25%	1.6%	10%	10%			
Public sector corruption unlike the private sector cannot be addressed using whistle blowing policy	67	53	35	80	65	4	0.18	P>0.05
	22.33%	17.67%	11.67%	26.67%	21.67%			
The slow judicial process will hamper any gains to be made from whistle blowing	123	87	10	40	40	4	7.20	P<0.05
	41%	29%	3.33%	13.33%	13.33%			
The political nature of corruption will weaken the effectiveness of the whistle blowing policy.	74	126	23	37	40	4	9.16	P<0.05
	51%	282%	21%	90%	321%			
There is lack of integrity in the anti-corruption crusades	110	100	10	50	30	4	11.05	P<0.05
	36.67%	33.33%	3.33%	16.67%	10%			
There is a lack of trust in anti-corruption agencies	114	96	10	43	37	4	15.5	P<0.05
	38%	32%	3.33%	14.33%	12.33%			
The risk of whistle-blowing discourages wide participation.	97	93	17	43	50	4	6.33	P<0.05
	32.33%	31%	5.67	14.33	16.67			
Whistle blowing cannot work with the involvement of powerful individuals in corruption	134	126	5	20	25	4	10.31	P<0.05
	44.67%	42%	1.67%	6.67%	8.33%			
Whistle blowing will only be effective in the first few years after that it will become moribund.	78	72	60	50	40	4	0.53	P>0.05
	26%	24%	20%	16.67%	13.33%			
	110	90	10	40	50	4	8.54	P<0.05

The setting up of special courts for whistle blowing cases can be instrumental in improving the likelihood of success of the policy.	36.67%	30%	3.33%	13.33%	16.67%			
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Source: *Researcher's compilation (2018)*

The analysis of the demographic statistics of the respondents shows that for the age distribution, 10 (3.33%) of the respondents are within the age range 18-25, 50 (16.67%) are in the age range of 16-35yrs, 80 (26.67%) are in the age range of 36-45yrs, 130(43.33%) are in the age range of 46-55yrs while 30(10%) of the respondents are in the age range of 56 above. From the breakdown, most of the respondents are between the ages of 46-55 yrs. In terms of gender, 185(28.33%) of the respondents are male while the remaining 125(41.55) are females. The analysis of the marital status of the respondents' reveals that most of them (n=210) are married which represent about 70% of the sample. 50 (16.67%) of the respondents are single while 13(4.33%) and 27(9%) are divorced and widow/widower respectively. With regards to educational qualification, we find that 42(14%) possess SSCE, 98(32.67%) possess OND/NCE/Diploma, 100(33.33%) of the respondents have HND/BSC degrees. In addition, 37(12.33%) have post graduate degrees while about 23(7.67%) have professional qualifications. From the breakdown, most of the respondents possesses HND/BSC qualification. In addition, 110(36.67%) of the respondents are junior staff while 190(63.33%) are senior staffs. From the analysis, 15 (5%) of the respondents have work years ranging from 0-5yrs, 75(25%) have for between 6-11yrs, 110(36.67%) have for between 12-16yrs while 100(33.33%) have for 17yrs and above.

Moving to the analysis of the responses, Majority of the respondents (66.7%) provide a statistical validation that Whistle blowing can improve financial transparency in the public sector [$\chi^2(1) = 5.78, p < .05$]. The analysis of the responses shows that whistle blowing policy can be instrumental in ensuring accountability in the public sector [$\chi^2(1) = 6.20, p < .05$] and this view held by a majority (60.67%). The results from the analysis of responses reveals that the fight against corruption in the public sector will be more fruitful with the Whistle blowing policy from whistleblowing [$\chi^2(1) = 7.01, p < .05$] as this view is held by a majority (66.67%). The whistle blowing policy provides a wider participatory space in process [$\chi^2(1) = 6.80, p < .05$]. The slow judicial process will hamper any gains to be made from whistle blowing [$\chi^2(1) = 7.20, p < .05$] as this perception is held by a majority (60%). The political nature of corruption will weaken the effectiveness of the whistle blowing policy [$\chi^2(1) = 9.16, p < .05$] as this perception is held by a majority (66.67%) as this view is held by a majority (66.67%). There is lack of integrity in the anti-corruption crusades [$\chi^2(1) = 11.05, p < .05$] and this view is held by a majority (70%). There is a lack of trust in anti-corruption agencies [$\chi^2(1) = 15.5, p < .05$] as this view is held by a majority (70%). The risk of whistle-blowing discourages wide participation [$\chi^2(1) = 7.01, p < .05$] as this view is held by a majority (66.67%).

Whistle blowing cannot work with the involvement of powerful individuals in corruption participation [$\chi^2(1) = 7.01, p < .05$] as this view is held by a majority (66.67%). The view that Whistle blowing will only be effective in the first few years after that it will become moribund is not statistically significant [$\chi^2(1) = 0.53, p > .05$] as this view is not held by a majority (40.67%). The setting up of special courts for whistle blowing cases can be instrumental in improving the likelihood of success of the policy [$\chi^2(1) = 8.54, p < .05$] as this view is held by a majority (66.67%). In conclusion, the analysis of responses suggest that

whistle blowing can improve financial transparency in the public sector [$\chi^2(1) = 5.78, p < .05$], can be instrumental in ensuring accountability in the public sector [$\chi^2(1) = 6.20, p < .05$], that the fight against corruption in the public sector will be more fruitful with the Whistle blowing policy from whistleblowing [$\chi^2(1) = 7.01, p < .05$] and hence we fail to reject the null hypothesis that whistleblowing policy has no significant relationship with corruption. However, there also several concerns that effected significantly in the response analysis such as slow judicial process, the political nature of corruption, lack of integrity in the anti-corruption crusades, lack of trust in anti-corruption agencies and the risk of whistle-blowing discourages wide participation.

5. Conclusion and Recommendation.

The objective of the study was to examine the relationship between corruption and whistle blowing in the Nigerian public sector. While there appears to be public support for the potential of the policy to curtail corruption in public sectors, there appears to still be several scepticisms regarding the sustainability and integrity of the policy given the pervasive nature of corruption in Nigeria. The whistle blowing policy is the most recent policy by the Nigerian government in their attempt to tackle the menace of corruption and other financial crimes in Nigeria. The analysis of responses suggest that there is a huge belief that whistle blowing can improve financial transparency in the public sector [$\chi^2(1) = 5.78, p < .05$], can be instrumental in ensuring accountability in the public sector [$\chi^2(1) = 6.20, p < .05$], that the fight against corruption in the public sector will be more fruitful with the Whistle blowing policy from whistleblowing [$\chi^2(1) = 7.01, p < .05$] and hence we fail to reject the null hypothesis that whistleblowing policy has no significant relationship with corruption. However, there are also several concerns that effected significantly in the response analysis such as slow judicial process, the political nature of corruption, lack of integrity in the anti-corruption crusades, lack of trust in anti-corruption agencies and the risk of whistle-blowing discourages wide participation.

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