

WHISTLEBLOWING PRACTICES AND CORRUPTION PERCEPTION INDEX: THE NIGERIAN EXPERIENCE IN THE CONTEXT OF A COMPARATIVE ANALYSIS

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Abstract

The study evaluates the veracity of whistleblowing policy in addressing incidence of corruption in Nigeria in the context of a comparative analysis. Structured questionnaire was adopted to gather primary data from the respondents cutting across experienced professional forensic accountants in the Country. Pearson's correlation and regression analysis were used to analyse the data obtained. The findings reveal that whistleblowing practices in Nigeria are done without an enabling legal framework contrast to most countries in the world; the level of awareness of the whistleblowing policy among the stakeholders is low; reward system implementation procedure is tainted with uncertainties and bottlenecks; the mechanisms to protect the whistleblowers are inherently weak and redundant; and reporting channels for perceived workplace corrupt practices are marred with intimidations. The study concludes that corruption in Nigeria has become a growth industry and complex in nature. The Nigeria Government has consistently failed to adequately mitigate the menace of corruption in the Country. Globally, whistleblowing policy is designed as a key framework to curtail corruption and protect whistleblowers. Hence, for whistleblowing policy to achieve its desired goal in Nigeria, the study recommends that: Appropriate legal framework should be provided to guarantee credibility in Nigeria. Rewards for whistleblowers should be commensurate, timely and transparent. Wrongdoing reporting channels should be clearly specified and open. Consistent and concerted efforts should be made to create more awareness among the stakeholders, while providing ethical trainings for the employees.

Keywords; *Whistleblowing practices, ethical practices, corruption perceptions index, and legal framework.*

1. INTRODUCTION

The Transparency International, in its year 2022 Corruption Perceptions Index (CPI), reports that most countries in the world are apparently failing to curb corruption. The year 2022 CPI ranks 180 countries and territories around the world by their perceived levels of public sector corruption, ranking on a scale ranging from zero (0) (highly corrupt nation) to hundred (100) (very clean nation). However, over the last ten years, the global average rating remains unchanged at just 43 out of 100 scale. In effect, more than two-thirds of countries score below 50, while 26 countries have dropped to their lowest scores. In spite of the concerted efforts and hard-won gains by some countries, 155 countries did not make noticeable significant progress against corruption or have declined since the year 2012. As a result, global peace has been worsening for almost 15 years straight. Corruption has been both a key cause and result of this dangerous trend (International Academy of Forensics (IAF), 2023). Extant studies have shown that corruption undermines governments' ability to protect people and erodes public trust, provoking more and harder to control security threats (Fagboro & Adeyemi, 2012; Ajibolade, Fagboro & Otusanya, 2016; IAF, 2023). On the other hand, conflict creates opportunities for corruption and subverts governments' efforts to stop the ugly trend. Countries with high CPI scores have been observed playing a role in the threats that corruption poses to global security. For decades, some notable advanced countries have provided haven for dirty money from developing nations, providing 'safety' for corrupt public officials to increase their wealth, power and destructive geopolitical ambitions. The Transparency International (2022:1) concluded that *"a world urgently in need of action"*.

Corruption is dishonest or fraudulent conduct by those in position of authority or power, often involving bribery and abuse of privilege (Transparency International, 2022). Corruption is a complex problem, and more needs to be done to combat it at all fronts (Shahid, 2015; IAF, 2023). Nigeria is plagued with endemic corruption, and it is well-documented, as it affects national and international stakeholders (Ajibolade & Oboh, 2017; Kuruku, 2021). To address the trend, the Nigeria Federal Ministry of Finance introduced a strategy named 'whistleblowing policy', which allows citizens to report corruption-related offences and earn a commission from the recovered proceed (Kuruku, 2021). The policy is an anti-corruption programme the Nigeria Federal Government initiated in 2016, as a direct response to strengthening existing measures to curb tides of corruption in the Country. It encourages individuals to voluntarily disclose information about economic and financial crimes to the Federal Ministry of Finance, or any anti-corruption or law enforcement agencies. Further, the policy encourages employees to raise concerns and questions regarding suspicious fraudulent activities within their respective organisations. Under the policy, a whistleblower who provides information about any financial mismanagement or tip about any stolen funds is rewarded or entitled to 2.5% - 5% of the recovered funds (Onumah, 2017; Kuruku, 2021). In effect, the introduction of the Policy in Nigeria is a well-intentioned step in the right direction; however, the modalities for its workability have been problematic. As with some of the Nigeria's laws, the interplay of politics and politicians is stalling the implementation, monitoring and enforcement of the policy (Onumah, 2017). Notwithstanding some level of progress recorded since the inception of the policy six years ago; nevertheless, the problem of corruption in Nigeria is far from being solved (Anya & Iwanger, 2019; Kuruku, 2021). More so, regardless of the inclusion of zero tolerance to corruption crude of the Nigeria

Federal Government, incidence of corruption is still alarming and increasing at a geometric progression.

Following the same line of thought, the Transparency International released its 2022 CPI with Nigeria ranking 150th out of 180 countries compared to its 154th position in 2021 CPI results. The outlook is not looking any better; Nigeria is evidently sinking back to the trenches on the ignoble ladder. The year 2022 CPI ranking Nigeria as the 31th most corrupt nation among 180 countries surveyed confirms the need for a rounded anti-corruption strategy (Anya & Iwanger, 2019). Any government that is concerned about the well-being of its citizens would seek a lasting to the incidences of corruption, as it threatens good governance, economic development, and national security. Accordingly, there is an urgent need for a workable pragmatic approach to address the occurrences of corruption in both the Nigerian public and private sectors. Thus, this study proposes whistleblowing practices as an effective intervention in curtailing corrupt practices in Nigeria, being mindful of the delay in the passage of the Whistleblowing Bill to Law by the National Assembly.

Accordingly, this paper is an attempt to respond to the need for an empirical investigation of the impact of the whistleblowing practices on the corruption practices in Nigeria. Although previous studies on the whistleblowing in Nigeria have been very insightful (Tukur, 2016; Onuegbulam, 2017; Onuora & Uzoka, 2018; Ayamba, 2019; Abdulrauf, 2019); however, a study on the effectiveness of the Policy since it was introduced in Nigeria would significantly contribute to its theory and practice. In this regard, this paper examines the effectiveness of whistleblowing practices on the corruption perception index in Nigeria in the context of comparative analysis, as studies in this area appear to be in rarity. Arguably, the outcome of the study is expected to be useful not only to the Nigerian Government but to the governments of other developing nations with similar corruption profiles.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Concepts of Whistleblowing

Nwagboso (2008) stated that an activity is seen as whistleblowing if the disclosure of the information is considered to be in public interest. According to the author, this act 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 manner of official misbehaviour or malpractice. Nwagboso also explained whistleblowing as a deliberate non-obligatory act of disclosure, which is revealed to the public and is made by an individual who has or had privileged access to such data or information of an organization. This could be about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organization. Such information could be given to an external entity having potential to rectify the wrongdoing. Whistleblowing can in fact occur internally or externally (Near & Miceli, 2008). If the wrongdoing is reported to parties within the organisation, the whistleblowing is internal. If the wrongdoing is reported to parties outside of the organisation, then the whistleblowing is considered as external. Ethically, internal whistleblowing, as opposed to external whistleblowing, is preferred. This is because external whistleblowing can cause serious damage to the organisations as compared to internal whistleblowing (Park & Blenkinsopp, 2009).

Whistleblowing Practices in Nigeria

The Whistleblowing Policy was introduced to the Nigerian banking sector in the Central Bank of Nigeria 2012 Guidelines section 3.1, which provides grounds for whistleblowing for banks and other financial institutions in Nigeria (Okezie, 2012). In December 22, 2016, the Federal Ministry of

Finance, led by the former Minister of Finance, Mrs. Kemi Adeosun launched the Whistleblowing Policy. It 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 (Kumolu, 2017). Considering the peculiarity of the Nigerian case and the novelty of the policy, it was obvious that the concern for safety may be a key consideration for whistleblowers, who may want to report acts of misconduct to the appropriate authorities.

Determinants of Whistleblowing

The first determinant of effective whistleblowing is characteristics of the whistleblower. Miceli et al. (2008) classified personal predictors of whistleblowing into personality characteristics, moral judgment, and demographic characteristics. Personality characteristics or dispositional characteristics are internal factors that cause an event or behavior. Moral judgment refers to the ability to judge one's own and others' behavior as right or wrong. Demographic characteristics involve factors such as age, race, sex, working experience and so on. Whistleblowers are individuals who witness certain unethical behavior and speak up to an appropriate person with the purpose of correcting the wrongdoing. Most experimental studies collect participants' demographic information, such as age, gender and work experience. In general, the results show that years of work experience, gender, and type of organization are not significantly associated with their reporting intention. Some studies use demographic variables as the variables of interest and test how demographic variables interact with other variables (e.g. Near & Miceli, 2004) examines the interaction between witness' gender and anonymousness of reporting channel on individuals' intentions to report fraudulent financial reporting. The authors conduct an experiment with evening Master of Business Administration (MBA) students and find that female participants' reporting intentions are higher than male participants only under the anonymous reporting channel condition. The characteristics of the report recipient involve two categories. First, it involves the characteristics of the actual person who receives the report, such as the report recipient's power status and credibility (Near & Miceli, 2004). Second, it involves the characteristics of the reporting channel, such as the administration of the reporting channel. The Sarbanes-Oxley Act of 2002 requires that public companies maintain an anonymous reporting channel for whistleblowers. There is no specific guideline as to how the reporting channel should be administered (SEC 2003, 20). Some firms have the reporting hotline administered by internal auditors while others choose to have it administered by external auditors. The characteristics of the report recipient is an important factor that influences whether the witnesses believe that the report will be handled properly and thus will subsequently influence their reporting intentions.

Structure of the Reporting Channel

In terms of the structure of the reporting channel, some researchers look at whether the reporting channel is anonymous or not, and others investigate whether the reporting hotline is administered internally or externally. With an internally administered hotline, the report recipient is an employee of the company, whereas with an externally administered hotline the report recipient belongs to an independent organization outside the company. Several studies investigate the effect of anonymous reporting channel. Kaplan (2007) conduct an experiment and find that the existence of an anonymous channel reduces the likelihood of reporting to non-anonymous channels. Kaplan conduct a survey with auditors to examine their whistleblowing intentions under three forms of identity disclosure, namely disclosed identity format, anonymous format, and protected identity format. Protected identity means

the witnesses' identity is known to those who must investigate, but not to the perpetrator. They find that reporting intentions are significantly lower under a disclosed identity format, and there was no significant difference in reporting intention between anonymous and protected identity formats. The author further investigates witnesses' preference of reporting channels with an experiment. They find witnesses' reporting intentions to an anonymous channel is higher than to a non-anonymous channel only when a previous whistleblowing outcome is negative.

Personal Ethical Values of the Wrongdoer

In terms of the personal ethics of the wrongdoer, Near and Miceli (1995) focused on the wrongdoers' power and credibility. As illustrated in their model, the characteristics influencing wrongdoers' power includes their position in hierarchy, pay grade, professional status, education level, etc. Characteristics influencing wrongdoers' credibility include perceived motives, and performance. As stated by Near and Miceli (1995), the wrongdoers' power and credibility influence whether the company will take corrective actions against the wrongdoer and wrongdoing. With the purpose of terminating the wrongdoing, the witnesses assess the wrongdoers' power and credibility before reporting the wrongdoing. Thus, the wrongdoers' characteristics are important factors that influence the witnesses' whistleblowing intentions.

Personal Ethical Values of the Whistleblower

Prior literature has examined some elements of characteristics of whistleblowers that impact reporting in accounting setting. In terms of personality characteristics and moral judgement, Curtis and Taylor (2009) look at the witness' whistleblowing in public accounting firms from the perspectives of individuals' locus of control and ethical style. Locus of control refers to how one person attributes events to either internal factors. Ethical style describes an individual's approach of evaluating ethical dilemmas, and White (2007) classifies ethical styles as either caring or judging. Curtis and Taylor (2009) employ a within-subjects scenario-based survey method and find that auditors with an internal locus of control and auditors who exhibit a judging ethical style are more likely to report unethical conduct. Dalton and Radtke (2013) examine the joint effect of Machiavellianism and ethical environment on whistleblowing. By conducting a between-subjects experiment with MBA students, they found that Machiavellianism is negatively related to whistleblowing. The authors investigated whether the witnesses' personality traits and ethical position are associated with their whistleblowing intention. They use the Big Five Factors (extroversion, openness to experience, neuroticism, conscientiousness, and agreeableness) to measure personality. By conducting a between-subjects experiment with upper-level accounting students, they found a positive relation between the presence of higher levels of the alpha and beta meta-traits and whistleblowing behaviours. The alpha trait consists of agreeableness, conscientiousness, and emotional stability (neuroticism), while the beta traits are traits that indicates self-development and preservation. Accordingly, this study seeks to test whether the personal ethical values of an employee is associated whistleblowing, thus, hypothesizing that:

H₁: There is no significant relationship between Employee ethics and Whistleblowing

Reward System of Whistleblowing Policy

Nigerian whistleblowing reporting agencies, U.S. federal agencies, as well as some private sector companies, offer financial rewards in their whistleblowing programs, although the amounts and eligibility conditions differ. Some of them have a minimum threshold. For example, the Whistleblower Informant Award program at the IRS, U.S.A requires that the amount in dispute must be at least \$2

million before a reward is paid. The goal of this financial reward system is to encourage the reporting of unethical and illegal activity, and the financial rewards may seem like an attractive incentive. But a group of academics wondered if the incentives could lead to unintended consequences, in accordance with the behavioral theory of motivational crowding (Tarallo, 2018). Accordingly, this study seeks to test whether the reward system offered by the whistleblowing policy is associated whistleblowing, thus, hypothesizing that:

H₂ There is no significant relationship between employee motivation and Whistleblowing

Whistleblower Protection

The recurring cases of fraud in Nigeria, Africa and the world at large made the promulgation of the Whistleblowing Policy worthwhile. Despite this, the extent or level of protection accorded to the whistleblower in Nigeria is not sufficient (Kumolu 2017). There are cases that the identity of the legal agent of the whistleblower was known because of legal charges pressed for the non-payment of whistleblower approved commission (Onumah, 2017). An organisation's Code of Conduct, group directives and operating procedures are intended to prevent and detect improper or illegal activities. Employees are not only encouraged but required to report any violations or suspected integrity violations. The whistleblower protection policy creates a safe and confidential environment for employees to make such reports. The policy governed the reporting and investigation of alleged improper or illegal activities occurring in an organisation, as well as the protection afforded to those employees who report them (the "whistleblowers"). The organisation would then address any complaints of interference, reprisal, retaliation, threats, through its reporting channel or management's representatives. With this reporting channel and protection for employees in organizations, this study holds that employees would be encouraged to blow the whistle if they suspect any irregularities. Accordingly, the study seeks to test whether protection of whistleblower is associated whistleblowing, thus, hypothesizing that:

H₃: There is no significant relationship between Whistleblower protection and Whistleblowing

Administration of Justice on cases involving Whistleblower Disclosures

Currently, the level of awareness of the people in this nation about the Whistleblowing Policy is low. Even some students from Nigerian tertiary institutions could not explain the purpose of the Policy. The National Orientation Agency of Nigeria is doing some advertisement on the mass media to create awareness, but more needs to be done to reach the literate as well as, illiterate people in the Nigerian population. It is considered that the impact that the legal system and organizational style, culture, rules and regulations have on the whistleblowing process determined the effective implementation. Of the policy. Embedded within the concept of 'justice' are that of 'fairness' and 'equity'. Recognising the importance of fairness and equity as a factor in whistleblowing is paramount. Transparency of the judiciary is very important to make whistleblowing more effective to fight corruption. For example, Alleyne et al. (2013) suggested that 'justice is seen as fairness when the allocation of resources in society is considered rationally as advantageous or disadvantageous'. Accordingly, the study seeks to test whether transparency of the anti-corruption agency and judiciary are associated whistleblowing, thus, hypothesizing that:

H₄: There is no significant relationship between administration of justice and Whistleblowing

Corruption Perceptions Index (CPI)

The Corruption Perceptions Index (CPI) is an index published annually by Transparency International since 1995 which ranks countries "by their perceived levels of public sector corruption, as determined by expert assessments and opinion surveys." The CPI generally defines corruption as "the misuse of public power for private benefit" (TPI, 1995). TI is a non-governmental organisation to curb corruption with headquartered in Berlin, Germany. TI’s agenda is to support global integrity systems, both nationally and on the international level. Founded in 1993, TI today has more than 60 National Chapters world-wide. The 2019 Corruption Perception Index, published in January of 2020, ranked 180 countries on a scale from 100 (very clean) to 0 (highly corrupt). Denmark, New Zealand and Finland are perceived as the least corrupt nations in the world, ranking consistently high among international financial transparency, while the most perceived corrupt country in the world is Somalia, scoring 8–10 out of 100 since 2012. South Sudan is also perceived as one of the most corrupt countries in the world due to constant social and economic crises, ranking an average score of 13 out of 100 in 2018. The CPI takes into account different surveys and assessments from different institutions. The surveys or assessments are either business people opinion surveys or performance assessments from a group of analysts. Early CPIs used public opinion surveys. The institutions are:

1. African Development Bank (based in Ivory Coast or Cote D’voire)
2. Bertelsmann Foundation (based in Germany)
3. Economist Intelligence Unit (based in UK)
4. Freedom House (based in US)
5. Global Insight (based in US)
6. International Institute for Management Development (based in Switzerland)
7. Political and Economic Risk Consultancy (based in Hong Kong)
8. The PRS Group, Inc., (based in US)
9. World Economic Forum
10. World Bank
11. World Justice Project (based in US).

Comparative Analysis

Whistleblowing policies of a developing country, South Africa and a developed country, United States of America was compared with that of Nigeria to identify lessons learnt and charge a way forward. The data displayed in Table 1 below was extracted from Transparency International Corruption Perception Index Ranking from 1996 to 2021.

Table 1: Transparency International Corruption Perception Index Ranking from 1996 to 2021

S/N	Year	Countries		
		Nigeria Rank	America Rank	South Africa Rank
1	1996	54	15	23
2	1997	52	16	33
3	1998	81	17	32
4	1999	98	18	32
5	2000	90	14	34
6	2001	90	16	38
7	2002	101	16	36

8	2003	132	18	48
9	2004	144	17	44
10	2005	152	17	46
11	2006	142	20	46
12	2007	147	20	43
13	2008	121	18	54
14	2009	130	19	55
15	2010	134	22	54
16	2011	143	24	54
17	2012	139	24	54
18	2013	144	24	53
19	2014	136	24	54
20	2015	136	25	55
21	2016	136	21	52
22	2017	148	22	56
23	2018	144	22	56
24	2019	146	23	70
25	2020	149	25	69
26	2021	154	27	70

Source: The Transparency International (2022)

Whistleblowing Policy in South Africa

In South Africa the Protected Disclosures Act (No 26 of 2000) makes provision for procedures in terms of which employees in both the public and private sector who disclose information of unlawful or corrupt conduct by their employers or fellow employees, are protected from occupational detriment. The Protected Disclosures Act sets out a clear and simple framework to promote responsible whistleblowing by: Reassuring workers that silence is not the only safe option providing strong protection for workers who raise concerns internally reinforcing and protecting the right to report concerns to public protection agencies such as the Public Protector and Auditor-General, and protecting more general disclosures provided that there is a valid reason for going wider and that the particular disclosure is a reasonable one, the Protected Disclosures Act contains a simple idea: that it is in the common interest of both the employer and the (responsible, potential whistleblower) employee to “blow the whistle” internally - within the department - rather than externally, to, for example, the media. Once a disclosure is made externally the stakes are much, much higher - for both the employer and the employee. For the employer it may result in damaging publicity, whether warranted or not. For the employee, it is much more likely that the employer will react negatively to the disclosure, with adverse consequences for the employee and his or her future work prospects.

Whistleblowing Policy in United States of America

In the 1990s the United States witnessed unprecedented economic growth which was led largely by the enormous profitability experienced by swelling corporate entities and multinational conglomerates. At the height of this period of economic dynamism, it did appear that these corporate entities were leading the charge toward a new national prosperity. Sadly, the decade immediately thereafter proved much of this unbridled success to be manufactured and much of the profit to be totally false. Faulty accounting practices were revealed as a most insidious culprit as a mountain of

corporate scandals became apparent during that period. Cases such as Enron, WorldCom, Global Crossing and Tyco are among the most prominent ones who had suffered from the devastating impact of corruption. These costly scandals have increased global concerns about fraud, wiping out billions of dollars of shareholder value, and led to the erosion of investors and public confidence in the financial markets (Bierstaker et al., 2006).

The Whistleblower Protection Act of 1989, the expanded protections provided by the Whistleblower Protection Enhancement Act of 2012 (WPEA), and the Dr. Chris Kirkpatrick Whistleblower Protection Act of 2017, protect individuals who report federal agency misconduct from retaliation. These provisions strengthen protections for federal employees who disclose evidence of waste, fraud, or abuse, and modify rules on the use of nondisclosure policies or agreements by government agencies. They also clarify that these agreements do not override employee rights and obligations created by existing statute or Executive Order relating to classified information; communications with Congress; reporting violations and/or misconduct to an Inspector General; or any other whistleblower protection. In addition, Presidential Policy Directive 19 extends whistleblower protections to federal employees eligible for access to classified data and the Kirkpatrick Act of 2017 makes it unlawful to access a federal employee's or an applicant's medical records for certain unauthorized purposes.

Whistleblowing Policy Legislation: Comparative Analysis

American Whistleblowing Protection Acts 1989, 2012, 2017 are regulations guiding issues on whistleblowing in the country. South African Protected Disclosures Act (no 26 of 2000) makes provision for procedures on whistleblowing in the nation. However, Nigeria has no law on whistleblowing; the bill has been before the National Assembly since 2016. The same National Assembly that passed the Finance Bill 2019 in less than six months did not deem it necessary to pass the bill to law. South Africa Protected Disclosures Act (no 26 of 2000) has provisions for employees in both the public and private sector who disclose information of unlawful or corrupt conduct by their employers or fellow employees. While America Whistleblowing Protection Acts 1989, 2012, 2017 only protects federal government employees who disclose wrong doing witnessed in federal government organisations and agencies. Its protection is limited to federal government domain. Nigerian Whistleblowing Policy bill involves both public and private sectors, although the bill is yet to be passed into law. In the United States of America, only federal government employees are protected, but in Nigeria and South Arica both public and private sector employees and individuals are involved or protected (South African Act 2000).

2.1 Theoretical Framework

The test of a theory is the extent to which its formulation seems congruent with our own perception of real-world situation. Fredrichs (2007) explained that the only way one crime differs from another is in the background and characteristics of its perpetrators. Most, if not all white-collar offenders are distinguished by lives of privilege, much of it with origins in class inequality. It is estimated that majority of white-collar crimes is undetected or if detected, it is not reported. This is because of the high status of the perpetrators of these crimes, which requires a highly trained and experienced examiner or investigator like the professional forensic accountant to forestall the occurrence of such high-profile fraud (Ayamba, 2019).

The Theory of Fraud Triangle

Many studies have explained fraud-related issues, and the general view is that fraud prevention should be the main focus. It is cheaper, more effective and efficient to prevent fraud from occurring than to

detect it after the occurrence. Often times, when fraud is uncovered, the chance to recover the full amount of the loss is very low. Moreover, it is expensive and time consuming to investigate fraudulent practices, most especially if government ministries, departments, agencies or even large-scale multinational corporations are involved. However, if the focus is on fraud prevention all the financial losses, man hours and effort to investigate fraudulent transactions, track down the perpetrator, and reclaim stolen funds can be saved (Abdullahi & Mansour, 2015). Thanasak (2013) states that before making any efforts to reduce fraud and manage the risks proactively, it is important for the business organizations to identify the factors leading to fraudulent behaviour by understanding who are the fraudsters, when and why frauds are committed. Various theories have attempted to explain the causes of fraud and the two most cited theories are the Fraud Triangle Theory (FTT) of Cressey, (1950) and Fraud Diamond Theory (FDT) of Wolfe and Hermanson (2004). Both of them identify the elements that lead perpetrators to commit fraud. These theories are related to whistleblowing because explanations for fraud perpetration would assist to expose fraudulent activities.

According to Dorminey, Fleming, Kranacher, and Riley (2010), the origin of the FTT dates to the works of Edwin Sutherland (1939) who coined the term ‘white-collar crime’, and Cressey was one of Sutherland's former students. Cressey (1950) focused his research on the factors that lead individuals to engage in fraudulent and unethical activity. His research later became known as the FTT. This theory consists of three elements that are necessary for fraud to occur: (i) perceived pressure, (ii) opportunity, and (iii) rationalization. Wolfe and Hermanson, (2004) opined that the former FTT has to be enhanced to improve both fraud prevention and detection by considering an additional element above the three, mentioned elements of FTT. They considered four sided FDT thereby adding ‘capability’ as the fourth element. Wolfe and Hermanson (2004) stated that fraud cannot successfully be concealed unless the fraudster has the capability to have all personal traits and abilities even in the presence of the other three elements. In their separate works, Wolfe & Hermanson (2004), Thanasak (2013), Gbegi and Adebisi (2013) examined and discussed the FDT. Their main conclusion was that the FDT is an extended or improved version of the FTT with an addition of “capability” added to the three basic elements of fraud in the FTT.

The Theory of Fraud Diamond

The FDT was first presented by Wolfe & Hermanson in the CPA Journal in December 2004. It is viewed as an expanded version of the FTT. In this theory, an element named capability has been added to the three initial fraud components of the FTT. Wolfe and Hermanson (2004) argued that although perceived pressure might coexist with an opportunity and a rationalization, it is unlikely for fraud to take place unless the fourth element (capability) is also present. In other words, the potential perpetrator must have the skills and ability to commit fraud and that capability is of particular importance when it concerns a large scale or long-term fraud.

Universal Dignity Theory of Whistleblowing (UDTW)

In addressing the link between whistleblowing, corruption and applying forensic accounting principles to resolve the challenges of its implementation as the basic concern of this study, the Universal Dignity Theory of Whistleblowing (UDTW), by Hoffman and McNulty (2010) provides both an epistemological foundation and a framework for theoretical analysis. As a reply to Richard De George’s seminal work on business ethics and whistleblowing in organizations, published in 1986, UDTW interrogates the morality of whistleblowing from a stakeholder’s perspective. Although De George (1986) holds that there are circumstances when whistleblowing by individuals may be ‘morally prohibited’, ‘morally permitted’ and ‘morally required’. Thus, it is ‘morally prohibited’ for the whistleblower to blow the whistle, when he provides false, fictitious, or malicious information out of

wickedness or vengeance. Although, the postulations of De George's Ethical Theory of Whistleblowing (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 'Whistleblowing 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 and 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.

2.2 Prior Evidence Study

Researchers have provided models investigating whistleblowing intentions. For example, Kaplan and Whitecotton (2001), show that auditors' reporting intentions are influenced by their perceptions of the seriousness of the act, personal responsibility of reporting, personal cost of reporting and commitment to the accounting profession. Whitecotton develop a social information processing framework by integrating the power, justice, and prosocial literature on whistleblowing, and they argue that individuals' attributions and responsibility judgments for wrongdoing, as well as their cost-benefit analyses of acting, influence their emotions and decisions to report the wrongdoing. Mesmer-Magnus and Viswesvaran (2005) explore the correlation of whistleblowing intentions, actions, and retaliation.

Near and Miceli (2004) propose a model of effective whistleblowing by focusing on terminating the wrongdoing. They propose that there are five primary factors that influence whistleblowing effectiveness: characteristics of the whistleblower, characteristics of the report recipient, characteristics of the wrongdoer, characteristics of the wrongdoing, and characteristics of the organization. Near and Miceli (2004) define effectiveness of whistleblowing as the extent to which the questionable or wrongful practice is terminated at least partly because of whistleblowing and within a reasonable time frame. Whistleblowers report the wrongdoing with the purpose of terminating the wrongdoing. Their intention to blow the whistle is closely related to whether they believe the wrongdoing will be stopped (Near & Miceli, 2004). The model by Near and Miceli (2004) was developed from the perspective of terminating the wrongdoing and it is broader and covers most of the relevant parties involved in a whistleblowing scenario in accounting. This model has been used extensively to explain witnesses' reporting intentions

Central to whistleblowing research has been the idea of wrongdoing, a catch-all term that includes everything from persistent acts of minor incivility to multibillion-pound corruption. Within any given organisation, there are various types of wrongdoing on which an individual might feel it necessary to blow the whistle. The focus of a particular research was on issues pertaining to the quality and safety of patient care, but it also examined the ways in which perceptions of the nature of the wrongdoing might affect whistleblowing.

2.3. Conceptual Model Framework

The Conceptual model below explained diagrammatically how the independent variables for this study, that is personal ethical values of the employee, protection of the whistleblower, reward system offered by the whistleblower and Transparency of the anti-corruption agency on Whistleblowing transparency of the judiciary contribute to effective implementation of the Whistleblowing Policy in Nigeria to reduce the incidence of corruption.

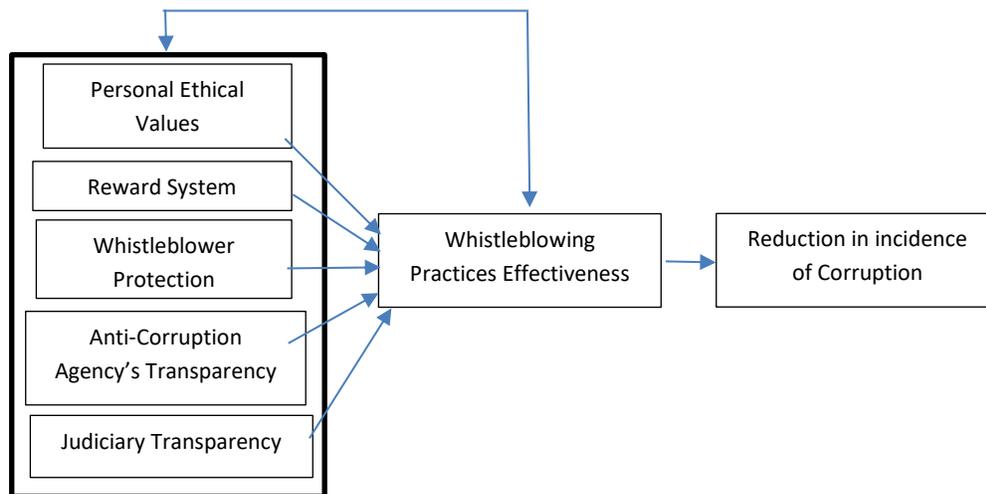


Figure 1: Conceptual Model Framework for effective Whistleblowing Practices in Nigeria

3. RESEARCH DATA AND METHODS

Design, population, and sample size

This paper follows the positivist's philosophical methodology and adopts the survey design to achieve its objectives, which has been utilised in similar investigations (Pittroff, 2014; Oboh, 2019;). It holds that the variables of the study can be observed objectively and explained through hypotheses development and data analysis with statistical tests. This study adopted the survey research design, which was utilised in similar investigations. It was the methodology adopted by Pittroff (2014) and other researchers such as, Leslie Berger, Stephen Perreault, and James Wainberg to conduct a study of one hundred and sixty-six (166) graduate accounting students in 2018, presenting them with various scenarios and vignettes. This research design was adopted because of its flexibility with respect to complete analysis of the data collected and consequently recommendations, suggestions and conclusions are drawn from the result. Also, survey design is cost effective, dependable, extensive, and reliable for respondents as it extremely secures their identity and safeguards their details or responses. However, respondents may not feel encouraged to provide accurate, honest answers. Respondents may not feel comfortable providing answers that present themselves in an unfavorable manner. Respondents may not be fully aware of their reasons for any given answer because of lack of memory on the subject, or even boredom.

The population for the study is 249 participants consisting forensic accounting professionals in Nigeria cutting across both academic and practice who have minimum of five (5) years post qualification experience (IAF, 2023). Subsequently, the entire population was adopted as a sample size given the relatively small size of the population.

Research instrument and Variable Measurement

The data collection instrument was a structured questionnaire. It consisted mainly series of written questions, which were related to the research objectives. There were two main divisions, Section A contained the Bio-data and Sections B to E contained the questions related to the research. Also, there was ample space provided for respondents to write other comments or observations about the study. The designed questionnaire was constructed into google forms to enable respondents answer and

submit online. It was then sent to the electronic mails of two hundred and fifty (250) randomly selected respondents, who are forensic practitioners in both private practice and organizations. Members in private practice were included because it appears, they have forehand information and knowledge about the topic and they go to court on relevant cases regularly. Most of these respondents work in Abuja and Lagos State in Nigeria. In the quest to determine the ability of the research instrument to measure all it was structured to measure and its validity and reliability a pilot study was conducted, the questionnaire was randomly distributed to twenty respondents. The respondents possessed similar characteristics to the research population, adjustments were made to the questionnaire based on the responses and observations obtained. The instrument was reviewed by the researcher's supervisor and necessary corrections were made before approved for administration.

Method of Data Analysis

Primary data collected were analysed using descriptive and inferential statistics. Descriptive statistics such as frequencies, mean and percentages were used. Inferential statistics used were Pearson's moment correlation and regression analysis. The results were interpreted to facilitate proper understanding of the research. The hypotheses stated in the course of this research were tested to find the relationship of the selected and measured variables. The decision region is based on the rules that if the p value (that is, probability value) is < (less than) 5% at 0.05 significance level, then we reject the null hypothesis (H_0), otherwise we accept it.

4. DATA PRESENTATION AND ANALYSIS

Participants Demography

As displayed in Table 2, the respondents to the questionnaire were 84.1% male and 15.9% female. Thus, respondents were mostly male, the accounting profession is dominated by males (Atena & Tudor, 2019), and the opinion expressed in the study may be gender biased. There were no respondents below 25 years old, 34.1% of the respondents were between 26 and 35years, 40.2% are between 36 and 40 years and 25.6% are above 45years.

Table 2: Participants Demography

Variables	Frequency (%)	
Gender	Male	69(84%)
	Female	13(16%)
Age bracket:	Below 36 years	0(0)
	26 -< 35 years	28(34%)
	36 - 40 years	33(40%)
	> 45 years	21(26%)
Work experience	Below 5 years	11(14%)
	6-10years	36(44)
	11-15years	17(21)
	16-20 years	10(12%)
	21-25years	8(10%)
Highest Educational Qualifications	HND/BSc	43(53%)
	MSc/MBA	38(46%)
	PhD	1(1%)

Present position on the job	Lower Management	9(11%)
	Middle Management	38(46%)
	Senior Management	20(25%)
	Top Management	15(18%)
<i>Total (N) = 82(100)</i>		

It could be deduced that 65.8% of the respondents were 36 years and above. They are matured and could be assumed to be knowledgeable about the Whistleblowing Policy. Also, the highest educational qualifications of the respondents were HND/BSc., 52.4% of the respondents had HND/BSc, 46.3% were MSc/ MBA holders, while 1.2% had PhD. Based on their work experience it was reported that 13.4% of them had an experience of less than 5 years, 43.9% of the respondents had worked for 6-10 years, 20.7% of the respondents had 11-15 years' experience, 12.2% of the respondents had 16-20 years' experience while 9.8% of them 21-25 years. It could be also deduced from Table 2 that 86.6% of the respondents possess work experience of more than six years. This implied that their wealth of experience would assist immensely in obtaining the required responses or data expedient to achieve the aim of this research. When asked about their present position on the job 11% of the respondents are in the lower management cadre, 46.3% of the respondents are in the middle management ladder, 24.4% of the respondents are senior managers while 18.3% of them are actually in the top management. This distribution showed that the respondents are from all the important managerial levels/cadre and are members of staff vast in the procedures involved in running the organisations concerned.

Descriptive Analysis

The respondents were asked how well publicized is the whistleblowing policy 4.9% of the respondents strongly agreed that it is awareness is high, 29.3% of the respondents agreed, 9.8% of the respondents were undecided, 45.1% disagreed while the remaining 11% strongly disagreed. When asked if public servants are knowledgeable about whistleblowing 3.7% of the respondents strongly agreed, 48.8% of the respondents agreed, 18.3% of the respondents were undecided, 22% disagreed while the remaining 7.3% strongly disagreed. Also, they were asked whether public servants are well informed of the whistleblowing policy 3.7% of the respondents strongly agreed, 34.1% of the respondents agreed, 17.1% of the respondents were undecided, 41.5% disagreed while the remaining 3.7% strongly disagreed. When asked whether public servants are encouraged to blow the whistle 4.6% of the respondents strongly agreed, 28% of the respondents agreed, 15.9% of the respondents were neutral, 35.4% disagreed while the remaining 6.1% strongly disagreed. When asked whether the response rate in respect of whistleblowing is high among the citizens due to the high level of awareness 3.7% of the respondents strongly agreed, 15.9% of the respondents agreed, 17.1% of the respondents were undecided, 54.9% disagreed while the remaining 8.5% strongly disagreed.

Table 3: Descriptive Analysis Whistleblowing Practices

S/N	Statement	Strongly Agree Frq(%)	Agree Frq(%)	Undecided Frq(%)	Disagree Frq(%)	Strongly Disagree Frq(%)
1.	The whistleblowing policy is well publicised	4(5%)	24(30%)	8(10%)	37(45%)	9(11%)
2.	Public servants are knowledgeable of the whistleblowing	3(4%)	40(49%)	15(18%)	18(22%)	6(7%)

3.	Public servants are well informed of the whistleblowing practices	3(4%)	28(34%)	14(17%)	34(42%)	3(4%)
4.	Public servants are encouraged to blow the whistle	12(15%)	23(28%)	13(16%)	29(36%)	5(6%)
5.	The response rate in respect of whistleblowing is high among the citizens due to the high level of awareness	3(4%)	13(16%)	14(17%)	45(55%)	7(9%)
6.	Whistleblowing Policy bill of 2016 should be passed into law by the National assembly without further delay	43(53%)	35(43%)	1(1%)	3(4%)	0
7.	Public servants feel secured in helping to expose fraud	1(1%)	5(6%)	9(11%)	48(59%)	19(23%)
8.	There are effective mechanisms in place for the protection of whistleblowers	0	9(11%)	8(10)	42(51%)	23(28%)
9.	Whistleblowers are adequately protected against any form of theft or victimization	3(4%)	7(9%)	10(12%)	48(59%)	14(17%)
10.	The adequate protection of whistleblowers affects whistleblowing implementation to a great extent	13(16%)	31(38%)	11(14)	23(28%)	4(5%)
11.	Public servants are attracted to whistleblowing as a result of the measures in place for their safety from any form of harassment or intimidation	0	23(28%)	7(9)	42(51%)	10(12%)
12.	There is adequate incentives in place for whistleblowers	7(9%)	23(28%)	13(16)	35(43%)	4(5%)
13.	Public servants are well motivated to be part of the Whistleblowing Policy as a result of government commitment to payment of compensation	2(3%)	23(28%)	20(25%)	31(38%)	6(7%)
14.	The mechanisms in place for the compensation of whistleblowers is effective	2(3%)	9(11%)	19(23%)	42(51%)	10(12%)
15.	The implementation of the Whistleblowing Policy has witnessed little or no hitch through prompt compensation of whistleblowers	2(3%)	12(15%)	15(18%)	33(40%)	20(25%)
16.	The Whistleblowing Policy implementation is generally effective	2(3%)	14(17%)	26(32%)	26(32%)	14(17%)

	based on adequate compensation available for whistleblowers					
17.	Whistleblower evidence cases are promptly investigated by the reporting channel	0	21(26%)	28(34%)	29(36%)	4(5%)
18.	Whistleblowers are encouraged to give all evidence that could assist in accelerating Court proceedings	3(4%)	52(64%)	13(16%)	14(17%)	0
19.	Evidence from whistleblower must be free from bias	40(49%)	34(42%)	8(10%)	0	0
20.	Evidence from whistleblower can lead to appropriate judgement	27(33%)	48(59%)	4(5%)	3(4)	0
21.	The reporting channels or agencies are efficient in their cities	1(1%)	17(21%)	29(36%)	27(33%)	8(10%)
22..	The Nigerian Judiciary is proactive in deciding whistleblowing cases presented before her	1(1%)	11(14%)	16(20%)	36(44%)	18(22%)
23.	Cases in Courts are taking longer periods to administer	53(65)	24(30%)	5(6%)	0	0

Source: The Study (2023)

The Table 3 depicts that a little above the average (52.4%) of the respondents strongly agreed that, 42.7% of the respondents agreed, 1.2% of the respondents were undecided while the remaining 3.7% disagreed that whistleblowing policy bill of 2016 should be passed into law by the National assembly without further delay. When asked whether public servants feel secured in helping to expose fraud, 1.2% of the respondents strongly agreed, 6.1% of the respondents agreed, 11% of the respondents were undecided, 58.5% disagreed while the remaining 23.2% strongly disagreed. When asked whether there are effective mechanisms in place for the protection of whistleblowers 11% of the respondents agreed, 9.8% of the respondents were undecided, 51.2% disagreed while the remaining 28% strongly disagreed. When asked whether whistleblowers are adequately protected against any form of theft or victimization 3.7% of the respondents strongly agreed, 8.5% of the respondents agreed, 12.2% of the respondents were undecided, 58.5% disagreed while the remaining 17.1% strongly disagreed. When asked whether the adequate protection of whistleblowers affects whistleblowing implementation to a great extent 15.9% of the respondents strongly agreed, 37.8% of the respondents agreed, 13.4% of the respondents were undecided, 28% disagreed while the remaining 4.9% strongly disagreed. When asked whether public servants are attracted to whistleblowing as a result of the measures in place for their safety from any form of harassment or intimidation 28% of the respondents agreed, 8.5% were undecided, 51.2% disagreed while the remaining 12.2% strongly disagreed. When asked whether there is adequate incentives in place for whistleblowers 8.5% of the respondents strongly agreed, 28% of the respondents agreed, 15.9% of the respondents were undecided, 42.7% disagreed while the remaining 4.9% strongly disagreed. When asked whether public servants are well motivated to be part of the Whistleblowing Policy as a result of government commitment to payment of compensation 2.4% of the respondents strongly agreed, 28% of the respondents agreed, 24.4% of the respondents were undecided, 37.8% disagreed while the remaining 7.3% strongly disagreed. When asked whether the mechanisms in place for the compensation of whistleblowers is effective 2.4% of the respondents

strongly agreed, 11% of the respondents agreed, 23.2% of the respondents were undecided, 51.2% disagreed while the remaining 12.2% strongly disagreed.

The respondents were asked whether the implementation of the Whistleblowing Policy has witnessed little or no hitch through prompt compensation of whistleblowers and 2.4% of the respondents strongly agreed, 14.6% of the respondents agreed, 18.3% of the respondents were undecided, 40.2% disagreed while the remaining 24.4% strongly disagreed. When asked whether the Whistleblowing Policy implementation is generally effective based on adequate compensation available for whistleblowers 2.4% of the respondents strongly agreed, 17.1% of the respondents agreed, 31.7% of the respondents were undecided, 31.7% disagreed while the remaining 17.1% strongly disagreed. When asked whether whistleblower evidence cases are promptly investigated by the reporting channel 25.6% of the respondents strongly agreed, 34.1% of the respondents agreed, 35.4% disagreed while the remaining 4.9% strongly disagreed. When asked whether whistleblowers are encouraged to give all evidence that could assist in accelerating Court proceedings 3.7% of the respondents strongly agreed, 63.4% of the respondents agreed, 15.9% of the respondents were undecided while the remaining 17.1% disagreed. When asked whether evidence from whistleblower must be free from bias 48.8% of the respondents strongly agreed, 41.5% of the respondents agreed while the remaining 9.8% of the respondents were undecided. When asked whether evidence from whistleblower can lead to appropriate judgement 32.9% of the respondents strongly agreed, 58.5% of the respondents agreed, 4.9% of the respondents were undecided while the remaining 3.7% disagreed. When asked whether the reporting channels or agencies are efficient in their cities 1.2% of the respondents strongly agreed, 20.7% of the respondents agreed, 35.4% of the respondents were undecided, 32.9% disagreed while the remaining 9.8% strongly disagreed. It was reported that the Nigerian Judiciary is proactive in deciding whistleblowing cases presented before her 1.2% of the respondents strongly agreed, 13.4% of the respondents agreed, 19.5% of the respondents were undecided, 43.9% disagreed while the remaining 22% strongly disagreed. When asked whether cases in courts are taking longer periods to administer 64.6% of the respondents strongly agreed, 29.3% of the respondents agreed while the remaining 6.1% were undecided.

Perceived Effectiveness of the Whistleblowing Policy

The respondents were asked to expressed their opinion on the effectiveness of the Whistleblowing Policy along different categories. The responses obtained are displayed in Table 4.

Perceived Effectiveness of the Whistleblowing Practices and Corruption Perception Index on Nigeria

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Backed by law	7	11.1	11.1	11.1
Highly effective	2	3.2	3.2	14.3
Know Nothing	5	7.9	7.9	22.2
Not highly effective	11	17.5	17.5	39.7
Don't care	2	3.2	3.2	42.9
Hijacked and politicized	2	3.2	3.2	46.0
Awareness	3	4.8	4.8	50.8
Satisfactory	9	14.3	14.3	65.1
Would have been effective	11	17.5	17.5	82.5
Corruption	5	7.9	7.9	90.5
Will power	5	7.9	7.9	98.4
Decrease corruption	1	1.6	1.6	100.0
Total	63	100.0	100.0	

Source: The Study (2023)

Table 4 indicates that 11.1% of the respondents believe that Whistleblowing Policy would be effective in reducing corruption if it is backed by law, 3.2% said whistleblowing is highly effective in corruption reduction, 7.9% said they know nothing about whistleblowing policy, 17.5% said whistleblowing is not highly effective in corruption reduction, 3.2% said they don't care, 3.2% said the whistleblowing policy has either been hijacked or politicized, 4.8% said the awareness about the whistleblowing policy is low, 14.3% said the policy is satisfactory, 17.5% said it would have been effective if adequate security is provided, 7.9% said it the whistleblowing policy is bedeviled by corruption, also 7.9% said there is lack of will power to enforce the policy while 1.6% said it has helped to decrease corruption.

Test of Hypotheses

The hypotheses stated in the course of this research were tested to find the statistical significance relationship of the selected and measured variables. These hypotheses were tested using Pearson Correlation test at 0.05 levels of significance, and the decision region is based on the rules that if the p value (that is, probability value) is < (less than) 5% at 0.05 significance level, then we reject the null hypothesis (H_0), otherwise we accept it.

Hypothesis One

H_1 : There is no significant relationship between Employee ethics and Whistleblowing.

Table 5: Correlations: Employee ethics and Whistleblowing

		Whistleblowing	Employee Ethics
Whistleblowing	Pearson Correlation	1	.669**
	Sig. (2-tailed)		.000
	N	82	82
Employee Ethics	Pearson Correlation	.669**	1
	Sig. (2-tailed)	.000	
	N	82	82

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

Table 5 presents the Pearson correlation on the relationship between employee ethics and Whistleblowing. The p value (0.000) is < 0.05, thereby the null hypothesis, which states that there is no significant relationship between employee ethics and Whistleblowing, is rejected. Thus, employee ethics play a significant role in whistleblowing policy.

Hypothesis Two

H₂: There is no significant relationship between employee motivation and Whistleblowing

Table 6: Correlations: Employee motivation and Whistleblowing

		Whistleblowing	Employee Motivation
Whistleblowing	Pearson Correlation	1	.754**
	Sig. (2-tailed)		.000
	N	82	82
Employee Motivation	Pearson Correlation	.754**	1
	Sig. (2-tailed)	.000	
	N	82	82

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

Table 6 presents the Pearson correlation on the relationship between employee motivation and Whistleblowing. The p value (0.000) is < 0.05, thereby the null hypothesis, which states that there is no significant relationship between employee motivation and Whistleblowing, is rejected. Thus, employee motivation plays a significant role in whistleblowing policy.

Hypothesis Three

H₃: There is no significant relationship between Whistleblower protection and Whistleblowing.

Table 7: Correlations: Employee protection and Whistleblowing

		Whistleblowing	Employee Protection
Whistleblowing	Pearson Correlation	1	.757**
	Sig. (2-tailed)		.000
	N	82	82
Employee Protection	Pearson Correlation	.757**	1
	Sig. (2-tailed)	.000	
	N	82	82

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

Table 7 presents the Pearson correlation on the relationship between employee protection and Whistleblowing. The p value (0.000) is < 0.05, thereby the null hypothesis, which states that there is no significant relationship between employee protection and Whistleblowing, is rejected. Thus, employee protection plays a significant role in whistleblowing policy, suggesting that when a whistleblower is protected, more people would be encouraged to sell out information.

Hypothesis Four

H4: There is no significant relationship between administration of justice and Whistleblowing.

Table 8: Correlations: Administration of Justice and Whistleblowing

		Whistleblowing	Administration of Justice
Whistleblowing	Pearson Correlation	1	.547**
	Sig. (2-tailed)		.000
	N	82	82
Administration Justice	Pearson Correlation	.547**	1
	Sig. (2-tailed)	.000	
	N	82	82

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

Table 8 presents the Pearson correlation on the relationship between administration of justice and Whistleblowing. The p value (0.000) is < 0.05, thereby the null hypothesis, which states that there is no significant relationship between administration of justice and Whistleblowing, is rejected. Thus, administration of justice plays a significant role in whistleblowing policy, suggesting that when administration of justice is efficient, whistleblowing would increase.

5. DISCUSSIONS

Globally, whistleblowing is designed as a key framework that governments or organisations establish as part of the measures to curtail corruption and protect the whistleblowers. This study investigated the effectiveness of whistleblowing policy in reducing the incidence of corruption in Nigeria. The findings of this study centered on five research questions that were analysed. The outcomes reveal that whistleblowing is practised in Nigeria without an enabling legal framework unlike most countries of

the world; the level of awareness of the whistleblowing policy among the stakeholders is low; reward system implementation procedure for whistleblowers is tainted with uncertainties and bottlenecks; the mechanisms to protect the whistleblowers are weak and redundant; and reporting channels for perceived workplace corrupt practices are marred with legal intimidations. The study concludes that corruption in Nigeria has become a growth industry and complex. The Nigeria Government has consistently failed to adequately mitigate the menace of corruption.

Further, the statistical analyses showed that employees or whistleblowers in Nigeria are not adequately motivated and protected. Administration of justice on whistleblowing cases is delayed and Whistleblowing policy bill 2016 should be passed by the National Assembly without further delay. This result is similar to the results obtained by Anya and Iwanger (2019) who examined the role of whistleblowing policy as an anti-corruption tool in Nigeria and found out that the whistleblowers are inadequately protected. Also, in line with the findings of the current study which showed that the Nigerian Judiciary is not proactive in deciding whistleblowing cases presented before her, Anya and Iwanger (2019) similarly submitted that the current legal practice is inadequate to strengthen the policy in Nigeria and that one of the major challenges associated with this policy is lack of legislation facilitating it. Abdulrauf (2019) similarly observed in his study on the whistleblowing policy and anti-corruption struggle in Nigeria that the whistleblowing policy has not yet been backed by any legislation. Based on the results the following findings were made:

- i. The findings from our study showed that the whistleblowing policy is not well publicized. Though employees are knowledgeable of the whistleblowing, however, it was observed that they are not well informed about the policy. Moreover, employees are not well encouraged to blow the whistle while the level of awareness is also low.
- ii. It was noted that Whistleblowing Policy bill of 2016 is yet to be passed into law. The mechanisms in place for the protection of whistleblowers are not effective and whistleblowers are not adequately protected against any form of victimization.
- iii. In terms of reward system, it was noted that the incentives in place for whistleblowers to report cases are not encouraging. Employees are not adequately motivated to be whistleblowers due to government poor commitment to the payment of compensation.
- iv. It was reported that cases in courts take longer periods to administer and the reporting channels or agencies for whistleblowers to report are not efficient.

The findings from the analysis further showed that the mechanisms in place for the protection of whistleblowers are not effective and whistleblowers are not adequately protected against any form of victimization. In terms of reward system, it was noted that the incentives in place for whistleblowers to report cases are not encouraging. Employees are not adequately motivated to be whistleblowers due to government poor commitment to the payment of compensation and protection for whistleblowing before, during and after trial. Furthermore, cases in courts take longer periods to administer and the reporting channels or agencies for whistleblowers to report are not efficient.

6. CONCLUSIONS AND IMPLICATIONS

This research investigated the whistleblowing policy of Nigeria and compared the corruption perception index of the Country with that of a developed nation, America and a developing nation, South Africa. It also examined the whistleblowing policies in place in these countries. It discovered that these countries' policies on whistleblowing were backed by law, which protected and properly motivates the employees or whistleblowers to expose fraud. The ethical values of employees

encourage them to blow the whistle against corruption in their organizations or environment. Also, reward system and protection of the whistleblowers encourage them to expose fraud. Nigeria still has underdeveloped legal mechanisms for the protection of whistleblowers and not enough avenues for persons to blow the whistle. The delay in administration of justice on cases of whistleblowing affects whistleblowing negatively. Moreover, the Whistleblowing Policy bill 2016 needs to be passed into law by the National Assembly as soon as possible. Clear and adequate protection, incentives and support (depending on the detection source) need to be afforded to those whistleblowers. Establishing and publicizing reporting channels is also essential if any alleged fraud that has been detected is to be reported to law enforcement authorities. Naturally, adequate legal and institutional frameworks are the first step to promote detection by a given source. While Nigeria anticipates the passage of the 2016 Bill into an Act, it is pertinent that the government exercise judicious use of the policy in prosecuting offenders without any “sacred cows”. All the agencies responsible for the implementation of this policy should be fair, objective and sincere in their responsibilities. The implementation of the policy without a vengeful intent will entrench the rule of law. In many instances, awareness and training are also key to detection. This goes well beyond alerting public officials or certain private sector actors of the existence of fraud. Training and guidance need to be tailored to the specific public agency or profession: each agency, each profession has a specific mission, and some of the red flags for detecting foreign bribery from their perspective will be unique to each. Also, feedback from law enforcement following a report will also be important in developing the capacity to detect and prosecute offenders. It is a way of acknowledging the role played by the person or body in uncovering the fraud. Where the detection source is a public agency or professional body, providing feedback also builds trust, increases expertise and mutual understanding, and more generally establishes a common goal of fighting bribery and corruption.

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