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WHISTLEBLOWING AND REGULATORY FRAMEWORK

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ABSTRACT

Secrecy is a factor which allows acts of corruption to go undetected; thus, any policy which will encourage persons in the know of such acts to boldly come forward and disclose them is welcome. However, as good as the current policy on whistle blowing is, there are still certain issues, the most important among them is poor legal framework to guide the entire process. This paper, methodologically examines whistle blowing and regulatory framework in Nigeria. The paper is basically a desk research with reliance on related literature. Materials were sourced from official documents, statutes and other published sources such as journal publications, online articles, news reports and newspaper articles. The paper finds that whistleblowing is significantly related to corruption, but absence of comprehensive legal framework to guarantee maximum protection of whistleblowers. The paper recommended amongst others the urgent need of signing the whistleblowers bill into law.

KEYWORDS:

Whistleblowing, Protection, Regulatory Framework, Corruption, Nigeria.



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INTRODUCTION

Whistleblowing have made waves in the Nigerian news media in recent times. Whistleblowing is an anti-corruption fighting strategy in both developed, developing and underdeveloped countries. Not much of an attention on whistleblowing was given in Nigeria until recently despite its practice both in the private and public sector of our polity. The need to blow the whistle arises due to the endemic nature of corruption in our society. President Muhammadu Buhari, on 1st October, 2016, during his Independence Day speech, stated that “corruption will kill us if we do not kill corruption” (Vanguard, 2016). Corruption has been identified as a major cause of underdevelopment. Corruption is a cancer that has eaten deeply into the fabrics of Nigeria polity. The general global perception about graft in Nigeria is that, it is generally acknowledged that corrupt practices are endemic and systematic in both public and private sector of Nigeria (Makinde, 2018).

Okola and Raymond (2014), stated that, “corruption is a phenomenon so difficult to define, yet it percolates every structure of the society. It affects the military as well as it soils the hands of the civilians”. Rotimi et al., (2013) defined corruption as an act which deviates from the formal rules of conduct governing the actions of someone in a position of public authority. Based on the foregoing, corruption can be seen as a deviation from normal standard operating procedure of a company, an organization, government agencies, etc for personal gains. Ribadu (2006) as cited in Rotimi et al., (2013) claimed that successive military regimes subdued the rule of law, facilitated the wanton looting of public treasury, decapitated public institutions and free speech and instituted a secret and opaque culture in the running of government business.

Notwithstanding over 20 years of democratic rule in Nigeria, and despite establishment of various agencies in the country, corruption is increasing in the public sector especially among the political class, with cases and allegations of money laundering, diversion of public fund, contract scam, non-declaration of assets and budget paddling etc against present and past government or public officials. This led the present government of President Muhammadu Buhari, through the ministry of finance under Mrs. Kemi Adeosu, to introduce the whistleblowing policy, which will enable citizens of the country to serve as watchdog for corrupt practices in Nigeria. In an ideal situation, whistleblower should be protected against any form of threat. But, a look at the existing regulatory or legal framework, the desired maximum protection is not there (Makinde, 2018).

This paper tends to examine whistleblowing and regulatory framework in Nigeria. The paper is basically a desk research with reliance on literature. Thus, the main objective of this study is to analyze the concept “whistleblowing” and the applicable regulation framework in Nigeria.

This research work is divided into the following sections: conceptual review, empirical review; theoretical review; intentions of whistleblowing; regulatory framework in other climes and Nigeria; protection of whistleblowers; success or otherwise in Nigeria; how will it deter corruption in Nigeria; findings; conclusions and recommendations on whistleblowing to close observed gaps in law or policies on regulatory framework.

Literature Review

Conceptual Review

Oyebade (2016) opined that it is very glaring that the culture of whistleblowing has been accepted and recognized universally as one of the tools to promote good governance and compact corruption. The old and harsh common law principles of employee duty of loyalty and confidentially are gradually fading for a more responsible culture of raising concern against illegalities affecting the people. Asian institute of management (2006) as quoted by Oyebade (2016) defined whistleblowing as the reporting

of a wrong doing that needs to be corrected or terminated in order to protect public interest. It is the process by which persons express reservation at work.

Ogunkeye (2016) captured it as the disclosure by a person, usually an employee in a government agency or private enterprise to the public or those in authority, of mismanagement, corruption, illegality or some other wrongdoing. Explicitly, whistle blowing has to do with calling attention to the wrongdoing that is being perpetrated within an organization or a society with the intention of protecting and/or preserving public interest. It could be done by contractors, employees, clients, suppliers, or anybody who get to know of certain activities which are detrimental to public good or the economic or social interest of the organization or private business (Eme & Orji, 2021).

Since the 1960s, the public value of whistle-blowing has been increasingly recognized. Countries like the United States of America is an example of where the federal and state statutes and regulations have been enacted to protect whistle blowers from various forms of discrimination and also to provide firm disciplinary actions against offenders.

Theoretical Review

This study is anchored on the following theories;

Standard theory

The Standard theory is not about whistleblowing, as such, but about justified whistleblowing and rightly so (Makinde, 2018). The standard theory was propounded by Chomsky in 1965 and later developed by Richard De George. The question is, when, if ever, is whistleblowing morally justified that will not result to disloyalty to an organization or the public interest? According to the theory, disloyalty is morally permissible which: the organization to which the would-be whistleblower belongs will, through its product or policy, do serious and considerable harm to the public; the would be whistleblower has identified that threat of harm, reported it to her immediate superior, making clear both the threat itself and the objection to it, and concluded that the superior will do nothing effective; and the would-be whistleblower has exhausted other internal procedures within the organization or at least made use of as many internal procedures as the danger to others and her own safety make reasonable. Hence, whistleblowing is required according to this theory when; the would-be whistleblower has evidence that would convince a reasonable impartial observer that her view of the threat is correct; and the would-be whistleblower has good reason to believe that revealing the threat will probably prevent the harm at reasonable cost.

Complicity Theory

The complicity theory proposed by Michael Davis is an account of when whistleblowing is morally required of one. It is developed out of critique of the standard theory identified with the work of Richard De George. Davis labels the standard theory as the paradoxes of burden, missing harm and failure with respect to burden. Davis argues that standard theory asserts that whistle blower can act with little cost to themselves, but the history of whistle blowing shows that this is false. In addition, standard theory provides no justification for the central case of whistleblowing. It fails to justify the considerable burden placed on whistle blowers. If they are summitries named considerable risk to their financial scurrility and personal relations.

Empirical review

Osagioduwa (2019), investigated the effectiveness of the Whistleblowing Policy in combating corruption in the Nigerian public sector. A survey design was employed on 102 auditors and 162 accountants in the public sector. Cronbach alpha coefficient was used to test for reliability of the research instrument and the result was (0.7110). The Pearson Product Moment Correlation Coefficient (PPMCC) was employed in testing the hypothesis. The results revealed that the Whistleblowing Policy is effective in combating corruption in the public sector of Nigeria. It was recommended that the state and local government should also initiate suitable whistle blowing programme, adequate protection of whistle and that the rewards for whistle blowers should be increased.

Fasua and Osifo (2017) examined the effectiveness of whistleblowing and audit committee in Nigerian banking sector. Secondary data was used in the study. Multi-variance regressive technique and logistic regression were employed; findings revealed that a good alliance exist among effective whistleblowing mechanism in the banking sector of Nigeria and independent audit committee, audit committee financial expertise, and audit committee meeting. The study concluded that the financial skill of audit committee is significantly associated with whistleblowing.

Sani and Mohammed (2021), examined the effectiveness of whistleblowing policy on fraud prevention in Nigeria. Purposive sampling techniques was introduced in selecting 97 staff across federal, state, and local government agencies within Katsina State, with data obtained through questionnaires. The Data were analyzed using the means score, while Levene's test for equality of variances was used in testing the hypotheses with the aid of SPSS version 23.0. The study found that there are significant variances in the implementation of whistle blowing policy among the 3 tiers of government with higher implementation at the federal level. Furthermore, the F statistics values of 5.923, 5.218, and 4.072 at 0.051, 0.062, and 0.090 values of significant indicated that whistleblowing policy have significant impact on fraud prevention in Nigeria. The paper recommends full implementation of whistle blowing policy most especially by state and local government parastatals. The study further recommends that, fraud prevention agencies such as, EFCC, ICPC and other relevant bodies to create awareness on the advantages and impact of whistle blowing policy on fraud detection and prevention.

Taiwo (2015) examined the impact of whistleblowing on entities performance in the public sector. A descriptive survey design was adopted. Data were collected from both primary and secondary sources. Seven hundred (700) copies of questionnaire were distributed. Six hundred and seventy two (672) copies of questionnaire were recovered. Simple frequency table, descriptive statistics, and Pearson's correction coefficient were employed for different analysis in the study. Findings revealed that there is a significant relationship between the protection of whistle blowers and the organization's performance in the public sector. In addition, there is a relationship between exposure of corruption conducts and organization's performance in Nigerian public sector. The study concluded that whistleblowing should be encouraged and promoted in the organization and also recommended that whistleblowing should be encouraged as a culture.

Ogunbamila (2014) investigated the level at which whistleblowing affect the corruption perception index (CPI) score in Nigeria. Five hundred and thirty six respondents were sampled in South-west Nigeria. Data were analyzed using descriptive statistics and simple regression. Findings revealed that Nigeria's CPI score extremely increased with whistleblowing. In addition, large proportions of the respondents were discouraged from blowing the whistle due to psychological and social issues. The

study concluded that whistleblowing could be an effective option in combating corrupt conducts if effectively administered.

Marit and Sissel (2016) carried out a study titled “Whistleblowing in Local Government: An Empirical Study of Contact Patterns and Whistleblowing in 20 Norwegian municipalities”. The study examined if whistleblowing to politicians is considered acceptable among politicians and administrative employees. The study employed a survey design using primary data. Vignette method was used in data analysis. The study sampled 400 politicians and 373 administrative staff from 20 Norwegian municipalities. The analysis revealed that the degree of contact between politicians and administrative staff is interrelated and with positive perceptions of whistleblowing and constructive handling of wrongdoing reports by the politicians.

The studies all point to the fact that WBW has direct relationship with corruption, fraud, etc. while studies may abound on the legal/regulatory aspect of WBW in other climes, scarcely or a non-existence situation exist in Nigeria, hence the need to research on the regulatory framework of WBW in Nigeria.

Goals of Whistle Blowing

According to the former Minister of Finance, Mrs. Kemi Adeosun, the primary goal of the policy of whistleblowing is to support the fight against crimes and corruption, by increasing exposure of financial crimes and rewarding whistle blowers. In order to promote such exposure, whistle blowers are encouraged and offered protection from harassment or intimidation by their bosses or employers. The hope is that more looted funds will be recovered through the encouragement of voluntary information about corrupt practices (Punch, 2016).

Akinnaso (as cited in Nwankpa & Okeke, 2017) submitted that the federal Government had taken a good step in the introduction of whistleblowing policy. Its key objectives are to boost disclosure of financial related crimes, maintain the combat against financial crimes and corruption and improved the extent of public trust in Government. Furthermore, whistleblowing is intended to support the fight against crimes and corruption, improve the level of public confidence in public entities, and enhance transparency and accountability in the management of public funds, increase exposure of financial related crimes and to ensure the recovery of looted funds that can be deployed to financial Nigeria’s infrastructure deficit (F.G.N, 2016)

Regulatory Framework in other climes and Nigeria

Many countries such as the United State of America, United Kingdom, Germany, Australia, France, Russia, Indonesia, South Africa, and Uganda among others have enacted whistle-blower statutes, but these statutes vary widely in content. While some statutes apply only to public employees, some apply to both public and private employees’ and others apply to employees of public and employees of public contractors. South Africa enacted the protected Disclosure Act, Act 26 of 2000. The Act makes provision for employee to report unlawful or irregular conduct by employees and fellow employees and also provides for the protection of employees who blow the whistle.

In the United States of America, they have the whistle blower protection Act, 1989. The Act guarantees freedom of speech of workers and other individuals and also provides protection for individuals who blow the whistle. It also prohibits employers from dismissing workers in reprisal for disclosing information about or seeking a remedy for a violation of law, gross mismanagement and waste of funds, abuse of authority or a specific danger to public interest, safety and health.

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

In Nigeria, we have the Whistle blower Protection Bill, 2008 (now 2019) which is still being considered by the national assembly. The bill is made to create an avenue for employees to report unlawful or irregular conduct by employers and fellow employees. The bill makes provision for those a whistle blower may disclose information to, and they include:

- ❖ The Inspector General of police
- ❖ The Attorney General
- ❖ The Auditor General
- ❖ Staff of the Independent and Corrupt Practices Commission
- ❖ A member of the National Assembly
- ❖ The Economic and Financial Crimes Commission
- ❖ The office of the President

According to the bill, disclosure may be made orally or in writing. It also provides that where any person to whom a disclosure is made fails to keep the identity of the whistleblower confidential, such person will be liable for an offence punishable by a term of imprisonment of not less than two years and not more than four years. Under the whistle blowers legal regime, those who make confidential disclosures are normally protected from retaliatory attacks or adverse consequences of their disclosures, criminal and civil liability, dismissal or breach of confidentiality and their identities are also kept confidential. Public disclosers of improper conduct or misconduct, corrupt practices, actions that prejudice or harm the public environment that would ordinarily be suppressed by public officials who hide under the exemption provision of the freedom of Information Act, 2011, are usually made subjects of public disclosures under a proper whistle blower regime.

Among the few provisions in Nigerian law loosely related to whistleblowing is one paragraph in the Freedom of Information Act of 2011 and the Public Interest Disclosure & Protection Bill, 2020; both of which are restricted in nature. The law requires public employee to disclose information in the public interest, including related to mismanagement, gross waste of funds, fraud, abuse of authority, and public health and safety dangers. The law includes protections for public officials and people acting on behalf of public institutions from civil or criminal proceedings if they disclose information under the law even if the disclosure would violate the criminal code, penal code, official secrets Act or another law. The freedom of Information Act does not apply to the private sector (Eme, 2008). The constitution grants the fundamental right to freedom of expression, though this right is yet to be embodied in a whistle blower protection law.

Whistleblowing protection bill is yet to be passed into law in Nigeria; apparently to protect the political class. This may explain why corrupt practices are still on the increase because would be whistle blowers may be afraid of giving useful information for fear of reprisal attack as they are not protected by law or an Act of National Assembly.

Protection of Whistle blowers

There is no provision, either in an Act of National Assembly of Nigeria or a law of any State in Nigeria expressly protecting whistle blowers, either in the public or private sectors. Nevertheless, there are three bills, namely: The Witness Protection Programme Bill, 2019; and the Whistle blowers' Protection Bill, 2019 which are at various stages of legislative process before the National Assembly.

The government, thus, has a window of opportunity to standardize the whistleblowing policy by amalgamating these bills into legislation. This, if done, could greatly curtail the risk of retaliation and backlash against whistle blowers (Anthony, 2019).

A comprehensive and well implemented legal framework for whistleblowing is very necessary for a society like Nigeria with complex political and socio-economic relations, couple with its notorious history of corruption. The lack there of, according to Akinugbe (2017), can create more risks for the whistle blower. Although the Senate at its plenary session on 8th June, 2017 passed the Witness Protection Programmes (Establishment, etc) Bill, the Bill is technically not yet law.

Whistleblowing policy is indeed a laudable initiative not only in fishing out corrupt citizens, but also to serve as a deterrent to the community of the menace called corruption. However, it must be clearly understood that whistleblowing is a risky activity which may involve, among others, death or threat to both the whistle blower and his family. Therefore, it will be wise on the part of the Federal Ministry of Finance to put extra effort into ensuring that the trust reposed in it is firmly kept and for the National Assembly to expedite action on the formalization of the policy (Anthony, 2019)

Success or otherwise in Nigeria

When the whistle blowing policy was officially set in motion, there was the thinking by many that it will check corruption in Nigeria. The recovery of funds as well as the arrest and investigation of judicial officers gave the hope to many Nigerians that government is sincere in his fight against corruption. However, after sometime, it appeared as if the introduction of the policy may be likened to morning dew that cannot with stand the hot rays of the sun. A number of reasons may be responsible for the inability of the policy to attain the desired objectives. The whistle blowing policy is more interested in recovery funds than in prosecuting those involved in the act of looting. In other words, the policy has adopted plea bargaining in its fight against corruption. Plea bargaining is a negotiated agreement between a prosecutor and a criminal defendant whereby the defendant pleads guilty to a lesser offense or to one of multiple charge in exchange for some concession by the prosecutor, usually a more lenient sentence or a dismissal of other charges (Anye & Iwanger; 2019).

Although there were controversies as to whether plea bargaining is part of the Nigeria Criminal justice system (Anye & Iwanger, 2019); This confusion has been led to rest as the Nigerian Administration of Criminal Justice Act (ACJA) 2015 section 270 expressly permits plea bargaining in the Nigerian criminal justice system when the EFCC arrested persons involved in US\$2.1 billion arms deal with the former National security Adviser, Sambo Dasuki some of them offered plea bargain to the prosecutor. These include the former secretary of PDP, Olisah Metuh, ex-chiefs of Air Staff, Air Marshals Adeshola Amosu and Mohammed Dikko Umar (Anye & Iwanger, 2019).

On successes, it was claimed that over \$178m were recovered, & that by 5th June 2017, 2,150 tips, with 128 from FMF website, 1,192 via phone calls, 540 via sms & 290 through email of the FMF were received. According to former Acting Chairman of EFCC (Ibrahim Magu), by July/August 2017, 5,000 tips were received & by October, 2017 N528m, \$53m, GBP21m & Euro 547,730 was recovered since the launch of the policy. The Ikoyi building recoveries (\$43.5m, GBP27,800 & N23.2m – with N421m reportedly paid to the blower) can easily come to mind.

However, according to the Minister of Finance, Budget & National Planning, Dr. Zainab Ahmed, during the Federal Executive Council meeting, the 2016 Whistle Blowing Policy is loosing momentum due to protection concerns and a new Bill 2022 is being drafted to align with the Evidence Act (Punch online new, 2022)

Furthermore, the lack of comprehensive law for the protection of would be whistleblowers has affected the fight against corruption in Nigeria.

Whistleblowing & Corruption in Nigeria

Whistleblowing as a tool for fighting corruption in Nigeria will serve as a deterrent to corrupt public officials, if criminals or corrupt persons are punished for their wrong doing as against the option of plea bargaining. In addition, when would-be whistle blowers see the conviction and punishment of offenders, they will be encouraged to disclose more information.

Findings and Conclusion

After a rigorous review of empirical and conceptual issues on whistleblowing and regulatory framework in other climes and Nigeria, the study revealed that there is a significant relationship between whistleblowing and fight against corruption in Nigeria. The study further revealed that whistle blowers are yet to enjoy maximum protection as a result of poor regulatory framework compared to what obtains in other climes where there exists formal legislation on whistleblowing.

Conclusion

Whistle blower protection has been recognized by all major international laws concerning corruption. Public and private sector employees are usually the first to recognize wrong doings because they have access to up-to-date information concerning their work places. However, those who disclose wrongdoings may be subject to reprisal, such as harassment, intimidation, dismissal or violence by their supervisors or colleagues. In Nigeria, the whistle blower policy introduced by the Federal Ministry of Finance has no doubt recovered remarkable gains, but lacks comprehensive legal framework to drive it to ensure whistle blower protection. The Whistle blower Protection Bill and the Witness Protection Bill are at various stages of legislative process before the president's final assent for them to become law; although the Deputy Senate President, Senator Ovie-Omo-Agege, has assured Nigerians that the whistleblowing Bill will be passed into law by the 9th Assembly before the end of the present administration comes the year, 2023. The passage of the Bill is inevitable to the fight against graft in Nigeria.

Recommendations

The whistleblowing policy cannot succeed without a holistic overhaul of the entire anti-corruption agencies. For the fact that some highly placed government officials have been indicted by whistle blowers, the body in charge of whistleblowing policy of the federal government should not be housed in the Federal Ministry of Finance. The whistle blower body should be manned by accredited persons from credible civil society organizations to be assisted by the officials of the anti-graft agencies. To institutionalize the policy, the national assembly should be pressured to pass the whistle blower protection bill into law. All the states and local governments should be mandated to adopt the whistle blower policy. Many states in Nigeria are working to fill up the gaps brought about by the lack of appropriate federal laws on whistleblowing. For instance, in Michigan, whistle blower protection law was enacted forty years ago. Yet, the law applies to everyone, including workers in private sector. The Nigerian legal framework should be such that it applies to all tiers of government as well as the private sector and where possible, WBW policy should be taught in primary & secondary schools under civic education which has been made compulsory in both levels of education since 2011.

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