



Strengthening Whistle-blowing Policy as an Anti-corruption Mechanism in Nigeria

¹Eme, Okechukwu Innocent & ²Dr. R.O. Oji

¹Department of Public Administration & Local Government
University of Nigeria, Nsukka
Okechukwu.eme@unn.edu.ng

²Department of Political Science,
Enugu State University of Science & Technology, Enugu, Nigeria

ABSTRACT

This paper aims to appraise the roles of whistle blowing policy as a tool for combating corruption in Nigeria. Methodologically, it examines how the policy could be strengthened to effectively address the challenges of corruption in Nigeria. This paper is essentially a desk research with reliance on the secondary source of data. Relevant materials were collected in an eclectic manner from official documents, statutes and other published outlets such as books, journal publications, online articles, news reports and newspaper articles. Its scope is limited to issue and content analysis relating to the use of whistle blowing policy as a tool to combat corruption. The paper finds that whistle blowing policy is an effective anti-corruption instrument that has facilitated discovery and recovery of looted public resources and prosecution of culprits in Nigeria. This paper demonstrates how whistleblowing as an anti-corruption mechanism could be strengthened in Nigeria when the legislator finally passed the Whistleblower Protection Bill into law.

Keywords: Corruption & Anti-Corruption Crusade, Whistle-Blowing Policy, Nigeria,

INTRODUCTION

The Whistle Blower Protection Bill and other anti-corruption bills submitted to the national assembly by President Buhari have not been attended to for the fear that the legislators might be exposing themselves to prosecution for corrupt practices. However, both the judicial and executive arms of the federal government have, out of ingenuity, fashioned out policies designed to promote the anti-corruption crusade. Following the refusal of the national assembly to pass the Whistleblowing Protection Bill the Federal Ministry of Finance has adopted a comprehensive whistle blower policy to encourage the Nigerian people to provide information that could lead to the recovery of looted wealth or stolen assets.

According to the Federal Ministry of Finance (FMF) the whistle blowing programme of the federal government is principally designed to increase exposure of financial or financial related crimes; Support the fight against financial crimes and corruption; Improved level of public confidence in public entities; Enhance transparency and accountability in the management of public funds; Improve Nigeria's Open Government Ranking and Ease of Doing Business Indicators; and Recovery of public funds that can be deployed to finance Nigeria's infrastructure deficit. Under the policy, whistleblowers are required to provide information in respect of mismanagement or misappropriation of public funds and assets (e.g. properties and vehicles); Financial malpractice or fraud; Collecting/soliciting bribes; Corruption;

Diversion of revenues; Fraudulent and unapproved payments; Splitting of contracts; Procurement fraud (kickbacks and over-invoicing etc.). See <http://whistle.finance.gov.ng>.

Accordingly, individuals with “*authentic information about violation, misconduct, or improper activity which can impact negatively on the Nigerian people and Government*” can report it through any of the following channels – FMF-Whistle secure website (<http://whistle.finance.gov.ng>), email (whistle@finance.gov.ng) or by Phone (+2349098067946). For phone calls: Monday – Friday 10.00am to 3.00pm except on public holidays). A whistleblower is entitled to a reward of about 2.5% – 5% of the amount recovered if he provided the Government with information that directly led to the voluntary return of stolen or concealed public funds or assets; provided the information is one that the Government does not already have and which it could not have obtained from any other publicly available source. The whistleblower would only get rewarded if the money is recovered on account of the information supplied by him. To ensure the security of whistle blowers information could be submitted anonymously. Public officers or private individuals who have cause to blow the whistle are entitled to protection from victimization.

The federal government believes that its whistle blowing policy is working. Apart from the hundreds of millions of dollars and billions of Naira recovered so far, the FMF received a total of 2,251 complaints in first three months (December 22, 2016 to April 2017). The security agencies have adopted the policy. The then Inspector General of Police, Mr. Ibrahim Idris had asked whistleblowers to report the misconduct of policemen to the Police Complaint Rapid Response Unit (PCRRU), through any of these – phone lines, SMS, WhatsApp, Blackberry Messenger (BBM), Emails, Facebook, Twitter platforms. Similarly, the then National Security Adviser, NSA, Major General Babagana Monguno had said that there are plans to extend the policy to the area of security with a view to mopping up surplus illegal weapons in the country. In view of the above, the paper conceptualizes whistle-blowing, the policy framework of the policy, its pros and cons and suggests ways of addressing the challenges identified in the paper.

Conceptualizing Whistle-Blowing Policy

Oyebade (2016) opined that it is very glaring that the culture of whistle blowing has been accepted and recognized universally as one of the tools to promote good governance and combat corruption. The old and harsh common law principles of employees duty of loyalty and confidentiality 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) Whistle blowing is defined as the reporting of a wrong doing that needs to be corrected or terminated in order to protect public interest. That is the process by which persons raise reservations 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 gets to know of certain activities which are detrimental to public good or the economic or social interest of the organization or private business. The dictionary describes a whistle-blower as someone who blows the whistle on someone or something. It goes to interpret blow the whistle as to expose or give information to the authorities about illegal or underhand practices. It is clear that these words or phrases are descriptive of a process where someone gives information to the authorities about illegal practices or wrongdoings.

That was why Anumaka (2016) stated that it is obvious that giving information to those in authority is one of the expected functions of every good citizen. Giving information to expose wrongdoings or acts of corruption is a basic civic responsibility. Since the 1960s, the public value of whistle-blowing has been increasingly recognised. For example, Federal and State Statutes and Regulations have been enacted in countries like the United States of America to protect whistle-blowers from various forms of discrimination and also to provide firm disciplinary actions against offenders.

Many countries such as the United States 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 public employees and employees of public contractors. South Africa enacted the Protected Disclosure Act, Act 26 of 2000. The Act makes provision for employees to report unlawful or irregular conduct by employers 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, gross waste of funds, abuse of authority, or a specific danger to public safety and health. In Nigeria, we have the Whistle-Blower Protection Bill, 2008 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, they include:

- Inspector General of Police
- Attorney General
- Auditor General
- Staff of the Independent Corrupt Practices Commission
- A member of the National Assembly
- The Economic and Financial Crimes Commission
- The Office of the President among others

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 whistle-blower 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. The Whistleblowing Policy and the Whistleblower Protection Act are two of a number of policy and legal frameworks that promote the culture of conducting public and private sectors' governance businesses with transparency, openness, honesty, fairness and integrity. Under the Whistleblower's 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 disclosures of improper conduct or misconduct, corrupt practices, actions that prejudice and harm the public environment that would ordinarily be suppressed by public officials who hide under the exemption provisions of the Freedom of Information Act, 2011, are usually made subjects of public disclosures under a proper Whistleblower Protection regime.

The practice or the act of making public interest disclosure, wrong doing, misconduct, revealing or disclosing information about another person or institutions' misconduct or impropriety. Whistleblowing, therefore, involves the disclosure of information on misconducts and corrupt practices of public officials, misappropriation and mismanagement of public funds and resources, or acts and actions of persons or institutions capable of prejudicing and harming public interests or the public environment. In order to eliminate infractions on public policies and laws, some form of legislation like the Whistleblower Protection Act is enacted by national and states parliaments to secure confidence in the democratic and governance processes, facilitate and encourage public disclosures, and provide protection for those who make protected disclosures.

Among the few provisions in Nigerian law loosely related to whistleblowing is one paragraph in the Freedom of Information Act of 2011. The law requires public employees 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 otherwise 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 has yet to be embodied in a whistleblower protection law. Whistleblowing is the exposure of any activity or wrongdoing, perpetrated by an individual or group of individuals that is deemed illegal or unacceptable in an organization. Whistleblowing is the ability of stakeholders to report misconduct anonymously and confidentially, if they so desire. According to the requirement of Securities and Exchange Commission, public companies are required to establish an adequate whistleblowing mechanism which enables stakeholders to report unethical behaviours in the business environment. Whistleblowers are encouraged to use the FGN Portal Whistleblowing service to report unethical activities such as:

Bribery and Corruption	Theft of Assets
Financial Fraud	Regulatory violation
Damage to company property	Nepotism / Discrimination
Misrepresentation of data	Procurement and tendering fraud
Asset Misappropriation	Breach of code of conduct
Sexual Harassment	Conflict of Interest
Abuse of Authority	Our unethical activities

Source: FGN Portal Whistleblowing service

Please note that this list is not exhaustive as whistleblowers are encouraged to report any misconduct or unethical activity within the government and business environment.

METHODOLOGY

This paper is essentially a desk research with reliance on the secondary source of data. Relevant materials were collected in an eclectic manner from official documents, statutes and other published outlets such as books, journal publications, online articles, news reports and newspaper articles. Its scope is limited to issue and content analysis relating to the use of whistleblowing policy as a tool to combat corruption.

The Administrative Framework for Whistleblowing; From Policy to Legislation

The Federal Ministry of Finance (FMF) with the approval of the Federal Executive Council in December 2016 initiated a whistle blowing programme, aimed at laying down a framework for deterring corruption and encouraging the recovery of stolen public funds in Nigeria. Thus, in a bid to assist in combating corruption and corrupt practices, the Ministry designed a whistleblowers platform which is aimed at encouraging anyone with information about a violation of financial regulations, mismanagement of public funds and assets, financial malpractice, fraud and theft to report it {FGN,2016}. The objectives of the policy are to support the fight against financial crimes and corruption, improve the level of public confidence in public entities, enhance transparency and accountability in the management of public funds, improve Nigeria’s Open Government Ranking and Ease of Doing Business Indicators, increase exposure of financial or financial related crimes and to ensure recovery of public funds that can be deployed to finance Nigeria’s infrastructure deficit {FGN,2016}.

In 2017, the federal government announced a new policy of whistle-blowing to reward Nigerian citizens for coming forward with any information regarding fraudulent activities. If this information leads to an arrest, the whistle-blower will receive a proportion of the recovered funds. Another part of the policy states that those who choose to provide such information will be guaranteed anonymity and protection from retaliation by powerful offenders. The whistleblowing policy has gained some serious traction and as a result, has brought our country closer to eradicating corruption on a permanent basis.

Under the policy, a blower upon making available disclosures to the FMF which leads to the discovery of funds or assets is entitled to between 2.5%-5.0% of the amount recovered; with an assurance of his/her identity being protected. The FMF, on its whistleblowing portal provides, for the purpose of ensuring adequate protection of whistleblowers, that any Stakeholder who whistle blows in public-spirit and in good faith will be protected, regardless of whether or not the issue raised is upheld against any party. It further provides that a Stakeholder (internal or external) who has made a genuine disclosure and who feels that, as a result, he or she has suffered adverse treatment in retaliation should file a formal complaint to an independent panel of inquiry, that shall be setup to handle such complaint, detailing his/her adverse treatment. According to reports, Nigeria has recovered seventeen billion naira since the whistle-blower policy was implemented. In addition, over three hundred and seventy million naira has been released by the government as reward to twenty whistleblowers. These outcomes may also encourage others to expose fraudulent activities and create a culture of shame for those guilty of corruption and a deterrent for those who may intend to be so in the future.

However, the whistleblowing policy will not provide the sole solution to the corruption issue in Nigeria. The whistleblowing policy, as many political analysts note, is limited to corruption that involves the misappropriation of funds. Other non-monetary forms of corruption perpetrated by politicians such as nepotism, gerrymandering, and political godfatherism remain unaddressed by the whistleblowing culture. This is because Nigerian politics still lacks the transparency and internal sense of justice to correct these other forms of malpractice.

If Nigeria is truly to achieve an infallible government, she must entirely eradicate the myriad of immoral and undemocratic practices that hinder governance. We must take the spirit of the whistleblowing culture to another level by turning it against the power cartels that dictate the Nigerian politics. The new whistleblower policy may not be the most universal approach to curing the larger corruption endemic facing this country, but it surely has its merits. By taking a cue from the brave individuals who have come forward, we may one day see this country become the upstanding beacon of light we all intend her to be.

The question now is, is the reward of Whistleblowers enforceable in law? It was recently documented by {Eme, Igwe, & Ezenwafor,2017 } that the former Acting Chairman of the Economic and Financial Crimes Commission (EFCC) indicated on Thursday, 9 November 2017 that the man who informed the Economic and Financial Crimes Commission of the \$43m, N23.2m and £27,800 (N13bn) recovered from an Ikoyi apartment in April, may be given about N325m in the light of the Federal Government's whistle-blower policy. From a legal perspective, we would consider if a whistle-blower's reward is enforceable in law and if the Government of the Federal Republic of Nigeria is under compulsion to honour such obligation in every situation.

Owoade {2017} wrote, firstly, it is instructive to note that the whistleblower policy of the FMF has not been enacted in any written law. Thus, it currently remains a policy of the Federal Government. In the case of the *Fed Military Govt v Sani* {(1989) 4 NWLR (Pt. 117) 624 @ 644} the Court of Appeal *per Akpata JCA* held that the policy of any government which has not received the force of law cannot be the basis for punitive or protective measure. Accordingly, such a policy remains what the Government intends to do, and no cause of action may be instituted by a whistleblower to enforce the dictates of the policy. The whistleblower may therefore have to resort to remedies provided under contract law.

From the law of contract perspective, Falana{2018} posited that the FMF policy and the whistleblower's reward will only become enforceable if there are indicia of a valid contract known to law. A valid contract in law will typically comprise of the essential ingredients, to wit; an offer, a valid acceptance, a consideration, an intention to create legal relations and a capacity to contract. In whistleblowing situations, it is indeed not difficult to identify the contractual offer as the promise of a reward made to the whole world by the FMF constitutes an offer similar to that of the popular case of *Carlill v. Carbolic Smokeball Company* { *Omega Bank ((Nig.) Plc v. O.B.C. Ltd. (2005) 8 NWLR (928) 547 at 583 H*; and *Tsokwa Oil Marketing Co. Nig Ltd v. Bank of the North (2002)5 SCNJ 176*. The act of performing the requirement of the offer – which is the whistleblowing and the discreet report to law enforcement agents is a valid acceptance in law. Once, the offer is accepted by an adult person or an entity known to law,

contractual capacity cannot be doubted. The legal obstacles are in relation to consideration and the requirement of intention to create legal relations.

Consideration under the law of contract, in the ordinary sense, refers to the price pays by a party to be entitled to the reward by the other party. In the case of *Currie v. Misa*, {Owoade,2017} *Lush J* held that “a valuable consideration in the eye of the law may consist either in some right, interest, profit or benefit accruing to the one party, or some forbearance, detriment, loss or responsibility, given, suffered or undertaken by the other party.” Before a party can successfully enforce a promise, the law will require the price paid by the party for the enforcement of that promise – this is the requirement of consideration. Does the act of whistleblowing constitute a sufficient consideration for the enforcement of the promise of a reward? Firstly, it must be understood that based on the long line of authorities mentioned above, it is the duty of every citizen to report the commission of a crime which occurs to his knowledge. Accordingly, the act of crime reporting is a statutory duty. It is settled law that the performance of a statutory or public duty, does not constitute a sufficient consideration in the eye of the law. Thus, a party cannot enforce a promise made to him in return for his performance or promise to perform a legal, public or statutory duty, In *Collins v. Godefroy*, {Owoade,2017} *Lord Tenterden, CJ* held that an express promise of remuneration for the performance of a legal duty should be void as having been made without consideration. Accordingly, in view of the fact that whistleblowing is a legal duty, the act will not constitute a sufficient consideration required to make a valid contract in law.

On the requirement of an intention to create legal relations, can the Federal Government successfully argue that the promise of a reward for whistleblowers is a “*mere puff*” to encourage the act of whistleblowing and that it did not intend to enter into contractually binding legal relations with the advertisement on the FMF portal? In *Carlill v. Carbolic Smokeball Co.* (supra), {Owoade,2017} the test in determining whether such an advertisement is a mere puff or not, is an objective one. The Court will take into consideration the surrounding circumstances and how the public will objectively construe the advertisement. Based on this test, it is not doubtful that the nature of the FMF’s publication of the whistleblower’s reward shows sincerity of the promise, as in the *Carlill’s* case (supra), and therefore evidences an intention to create legal relations. To address the policy challenge, The UAC’s proposed whistleblower law would significantly though not comprehensively enhance the whistleblower protections. The law includes many international standards:

- a wide range of misconduct that can be reported,
- a range of disclosure channels including the media,
- financial and other compensation for victimized whistleblowers,
- civil penalties for people who retaliate against a whistleblower, and
- requirement that disclosures are investigated{ Falana{2018}}.

Among the gaps in the bill, however, it only covers public employees and it does not protect whistleblowers before the onset of retaliation. It is generally argued that employees have a fiduciary duty of loyalty to their employer. This obligation is so fundamental to the relationship that it binds employees without having to be spelled out in writing. However, the Whistleblower legislations creates an exception to that duty. In the Nigerian employment sector, the *Code of Corporate Governance, 2011 for Public Companies* provides that companies should have a whistleblowing policy which should be known to employees, stakeholders such as contractors, shareholders, job applicants, and the public. The Code further places a responsibility on the Board of Directors of public companies and private companies which choose to adopt same, to prioritize the implementation of such a policy and to establish a whistleblowing mechanism for reporting any illegal or substantial unethical behavior.

In the banking sector, the Central Bank of Nigeria in 2012, with a view to fight corruption and fraud in the industry, released its ‘Guidelines for Whistle-blowing in the Nigerian Banking industry’ establishing whistle-blowing as a means of exposing corruption and fraud. The guidelines make it mandatory for all financial institutions in Nigeria to have internal Whistleblowing policies which are made known to employees and stakeholders.

The *SEC Rules and Regulations* also makes provisions for Whistleblowing, by obligating Compliance Officers of Capital Market Operators to report incidents of non-compliance, breaches of procedures within an organization. Further, *Section 306 of the Investments and Securities Act, 2007* provides that an employee of a capital market operator or public company shall have the right to disclose any information connected with the activities of his work place which tends to show that a criminal offence has been, is being or is likely to be committed; that a person has failed, is failing, is likely to fail or otherwise omitted to comply with any legal obligation to which he is subject; or that any disclosure tending to show any matter has been, is being or is likely to be deliberately concealed. Furthermore, the Act with a view to protect the Whistleblowing employee provides that no employer shall subject an employee to any detriment by any act or any deliberate failure to act on the ground that the employee has made a disclosure in accordance with the provisions of the Act{ Falana{2018}.

There is a downside to whistleblowing, as much as it is meant to call out illegal practices. Whistleblowing brings with it a lot of attention to both the whistleblower and the organization. Then there are the legal testimonies, media interviews, and investigations that can harm the employability of the whistleblower. Although an ordinary person would treat a whistleblower as a hero for exposing corruption, industry players and managers may consider whistleblowers as indiscreet and disloyal for exposing company secrets. Also, all the media attention may actually harm the whistleblower because he or she can be blacklisted in their profession.

Although whistleblowers act on the assumption that their exposé is meant to serve the greater good, they sometimes go through challenges that arise out of their actions. Often, the media will dig deeper into the whistleblower's life in an attempt to find something to write about. There are complications that can arise from the legal process or lawsuits, and the whistleblower may be forced to hire an attorney.

In addition, sometimes the whistleblower is exposed to threats from all directions, including from their former co-workers and supervisors. Put together, all of these elements can cause a lot of stress that can lead to bad health or even cracks in relationships. Taking a cue from the United States, Senator Ganiyu Olanrewaju Solomon sponsored a Whistleblower Bill in the Nigerian Senate in 2008, with a view to providing "for the manner in which individuals may in the public interest disclose information that relates to unlawful or other illegal conduct or corrupt practices of others, to provide for the protection against victimisation of persons who make these disclosures; to provide for related matters." Even though the Bill was passed by the national assembly in 2015 President Goodluck Jonathan did not sign it into law for reasons best known to him. A similar Bill submitted to the national assembly by the Buhari administration has not been attended to by the National Assembly.

Although there is no specific law for the protection of whistleblowers any report of information provided by a whistleblower is an exercise of the fundamental human right to freedom of expression guaranteed by section 39 of the Constitution and article 9 of the African Charter on Human and Peoples Rights (Ratification and Enforcement) Act. Furthermore, section 22 of the Constitution has imposed a duty on the mass media to promote accountability and transparency of the government to the people.

It is further submitted that the anti-graft laws have made provisions for the partial protection of whistleblowers. Section 64 of the Corrupt Practices & Other Related Offences Act (2000) provides that the information contained in a complaint, the identity of the complainant and circumstances of disclosure shall be kept secret and shall only be disclosed to a trial judge and defence lawyer in attendance in any civil or criminal proceedings while Section 39(1) of the Economic & Financial Crimes Commission Act 2004 (EFCC Act) only provides that officers of the Economic & Financial Crimes Commission cannot be compelled to disclose information or identity of informants except by order of court.

Whereas the Money Laundering Act has imposed a duty on financial institutions including lawyers, accountants, bankers etc., to report suspicious financial transactions which may involve their clients or customers the Nigerian Bar Association approached the Federal High Court to strike down the provisions which violated lawyer-client confidentiality. The trial court granted the reliefs sought by the lawyers. (*Registered Trustees of Nigerian Bar Association v Attorney-General of the Federation & Anor* (unreported Suit No. FHC/ABJ/CS/173/2013). The judgment has since been upheld by the Court of

Appeal (Central Bank of Nigeria v Registered Trustees of Nigerian Bar Association & Anor (Unreported Appeal No. CA/A/202/2015).

Notwithstanding the legal victory scored by the Nigerian Bar Association it is hoped that it will emulate the American Bar Association which has adopted the Model Rules of Professional Conduct (2015) which mandates lawyers to take appropriate steps to ensure that their corporate clients conform to the law, even if that means breaking attorney-client confidentiality {Falana,2017}. It is my firm belief that in fighting corruption “the Fiscal Responsibility Act (2007) and the Freedom of Information Act (2011) have turned the Nigerian people into whistleblowers. Both laws have granted unhindered access to concerned citizens to approach the court to enforce compliance with the law.” (Femi Falana: Nigerian Law on Socioeconomic Rights, Legaltex Publishing Company Limited, 2017, Page 175.) In *Dododo V Economic and Financial Crimes Commission & Ors* (2013) 1 N.W.L.R (Pt 1336) 468 it was held by the Court of Appeal that by the combined effect of sections 15(50 and 24(e) of the Constitution a duty has been imposed on every citizen to report allegations of corruption to the anti-graft agencies.

In *Fajemirokun vs Commercial Bank Nigeria Ltd & Anor.* (2009) LPER-SC.336/2002 {Falana2018}, it was also held by the Supreme Court that every citizen is duty bound to report the commission of criminal offences. It is pertinent to note that information obtained from public institutions may be of assistance in blowing the whistle. For instance, based on the information obtained from agencies of the federal government some concerned citizens have blown the whistle to expose corrupt practices involving multinational corporations and some powerful individuals. But instead of embarking on the recovery of hundreds of billions of dollars from indicted multinational companies and foreign nationals the federal government has been celebrating the little success recorded locally on the basis of information garnered from a few whistleblowers. It is high time the federal government was told to concentrate attention on the recovery of the over \$300 billion listed below:

RECOMMENDATIONS

However, the whistleblower policy of the federal government cannot succeed without a holistic overhaul of the entire anti-corruption agencies. In view of the fact that some highly placed officials of the government have been indicted by whistleblower the body in charge of the whistleblower policy of the Federal Government should not be warehoused in the Federal Ministry of Finance or any other ministry. To ensure the success of the policy the whistleblower body should be manned by accredited representatives of credible Civil Society Organisations assisted by officials of the anti-graft agencies. To institutionalise the policy the national assembly should be mobilised to pass the Whistle Blower Protection Bill into law. While all state and local governments should be tasked to adopt the whistleblower policy the funds and assets stolen and recovered by the Federal Government in the ongoing anti-corruption crusade should not be channelled toward the funding of the budget. A special body, like the former Presidential Trust Fund headed by General Buhari, should be set up to manage the funds for the revitalisation of public hospitals, fixing of roads and schools in all the states of the federation.

Court decisions are taking advantage of public policy exceptions to establish statements of legal imperatives regarding whistleblowing. The legal statements include: Many organizations guarantee their employees protection from reprisal. If someone works in an organization in which there are malpractices that violate federal laws, they will be protected in the event that they blow the whistle on the issues. Here is how the law protects whistleblowers. As we speak, many Nigeria states are working to fill up the gaps brought about by the absence of appropriate federal laws on whistleblowing. For instance in Michigan, for example, set up its first whistleblower protection law almost forty years ago. Similar laws exist in other states in the United States of America. Better yet, the laws apply to everyone, including workers in the private sector.

The legal protection empowers workers to expose illegal actions in their working environment to law enforcement agencies. In addition, the laws provide remedies such as reinstatement accompanied by back pay for those who can show that they suffered severely as a result of exposing illegal activities. As the legal winds usher in new laws on whistleblowing, the same cannot be said about the doctrine of

employment at will. The courts have recognized exceptions to the “at will” doctrine, which has been in play in the private sector for almost a century. As an example, in many cases, the courts have come across implied contracts in many employee statements by officials responsible for hiring, and the only limit to termination of employment is in the case of a just cause. Actually, many courts believe there are employers who have acted in bad faith and have shown malice when terminating employees. Such employees have been awarded relief by the courts.

Evidently, the law is undergoing changes to protect those who publicly call out those involved in illegal activities. However, it is obvious that even with protection from the law, the life of a whistleblower will not be the same afterward. The Public Interest Disclosure and Witness Protection Bill, 2017 should be given accelerated consideration in the House of Representatives based on its urgency and significance for the Federal Executive Council’s whistleblowers policy.

CONCLUSION

Without question the whistleblower program appears to be a step in the right direction to tackling the very complex and longstanding issue of corruption in Nigeria. However, to continue its achievements in recovering funds through tips, the government should ensure the risks the whistleblower faces by coming forward with information are properly balanced with the financial incentive, guarantee of protection, and confidence in successful investigations and prosecutions. Whistleblowing policies are not a complete remedy to issues faced by whistleblowers. However, creating such policies is an important step. The policies must be communicated to employers and employees in a transparent manner. Employees must also be trained in ethics so that they become familiar with ethical issues that are unique to each organization.

REFERENCES

- Adebayo, M. {2017}, The Benefits and Hidden Pitfalls of Nigeria’s Whistleblowing Policy, Premium Times newspaper on October 25, 2017
- Adeyemo, F. (2015). Whistle blowing: The position of Nigerian legislation in banking. *Journal of Law, Policy and Globalisation*, 41, 143 - 146.
- African Centre for Media & Information Literacy, AFRICMIL. (2018). "X-raying Nigeria's whistle blower policy".AFRICMIL.AFRICMIL.Retrieved 19 April.
- Agency Report (2017). Nigerian govt to use N559 billion recovered loot to fund 2017 budget June 19. Retrieved from <https://www.premiumtimesng.com/news/headlines/234527-nigerian-govt-use-n559-billion-recovered-loot-fund-2017-budget-minister.html>.
- Agency Report (2017). We never said whistleblower had been paid- EFCC, November 11 Retrieved from <https://www.premiumtimesng.com/news/top-news/249054-never-said-whistleblower-paid-efcc.html>
- Ahmed J. Allami et al., (2019). Quantum mechanical MRI simulations: Solving the matrix dimension problem. *Sci Adv*.
- Arpita Agnihotri et al., (2015). Whistleblowing policy disclosure: evidence from an Indian emerging market. *Corp Govern: The int jour of busin in soc*.
- Asian Institute of Management (2006). Whistle-blowing in Philippines: Awareness, attitudes and structures. Retrieved from www.aim-hills.ph.
- Asika, N. (1991). *Research methodology in the behavioural sciences*. Lagos: Longman Nigeria Plc.
- Clare Dyer (2019). Whistleblowing: Government tries again to ban “gagging clauses” in NHS, The BMJ.
- Demming, A. (May 19, 2017). "Nigeria's Whistleblowing Policy: A Good Start, But Not Enough" .Global Anticorruption Blog.Global Anticorruption Blog.Retrieved 19 April 2018.
- Easton, D (1965). *A Framework for Political Analysis*. Engle Wood. Ciffs, N.J.: Pentice –hall Inc.
- Easton, D. (1965). *A Systems Analysis of Political Life* John Wiley and Sons, Inc: New York.
- Eme, O.I. (2008). “Freedom of Information Bill (FOIB) in Nigeria: Background, Merits and Challenges Ahead” *Global Communicator Vol. 1:3 (August) PP.9–15*.
- Eme, O.I; Igwe, I.S. & Ezenwafor, E.C. (2017). African Anti-Corruption Agencies: Challenges and Prospects. *Management Studies and Economic Systems (MSES)*, 3 (4), 225-242.

- Federal Government of Nigeria, Federal Ministry of Finance. (2018). "FMF Whistle Blowing" (PDF). whistle.finance.gov.ng. Federal Ministry of Finance. Retrieved 18 April, 3.
- Falana, F{ March 6, 2018}, The role of whistle-blowers in the fight against corruption in Nigeria, *A keynote address delivered by Femi Falana, SAN, at a one-day National Stakeholders Summit on Whistleblowing and the Fight against Corruption in Nigeria organised by the African Centre for Media & Information Literacy and partners in Abuja on Tuesday, November 14, 2017.*
- Gholami, H. & Salihu, H.A. (2019). "Combating corruption in Nigeria: the emergence of whistleblowing policy", *Journal of Financial Crime*, Vol. 26 No. 1, pp. 131-145.
- Gillan, G., (2003). "Whistleblowing Initiatives – Are they merely Secrecy Games and/or Blowing in the Wind?" *Company Lawyer*, 24 (2).
- Hoffman, W. M & McNulty, R. E (2010). A Business Ethics Theory of Whistleblowing: Responding to the \$1 trillion question. In M. Arszulowicz (Ed.), *Whistleblowing: In Defense of Proper Action* (pp. 45–59). New York: Transaction Publishers.
- Iliyasu, B. G. (2014). Anti-corruption: An evaluation of strategies, legislations and systems in Nigeria. Retrieved from <http://dcp.com.ng/files/anti-corruption>.
- Kazeem, Yomi (February 13, 2017). "Nigeria's whistle-blower plan to pay citizens to report corruption is off to a great start" .Quartz Africa.Quartz Africa.Retrieved 19 April 2018. 6.
- Kumolu, Charles (December 14, 2017). "Ikoyi Cash: Whistleblower gets N421m, jets out of Nigeria" .Vanguard. Retrieved 19 April 2018.
- Lawyers advocate whistleblowers in Nigeria legal system.(2016). *Leadership*, January 24.
- Luminous Jannamike (2018). FG clears air on whereabouts of recovered loots, April 11. Retrieved from <https://www.vanguardngr.com/2018/04/fg-clears-air-whereabouts-recovered-loots/>
- Murtala Mohammed(2016). Stormy Petrel of Nigeria’s golden age, by Chris Ngwodo. *Premium Times*, February 15.
- Onyeji, Ebuka (October 12, 2017). "Over N30 billion recovered through tips from whistle blowers – EFCC" .Premium Times. *Premium Times*. Retrieved 19 April 2018.
- Owoade,A & Izekor, T, {2016},The Status of the State’s Special Snitch; A Legal Critique of the Framework for Whistleblowing in Nigeria, *Premium Times* (August 15, 2017). "Whistle-blower policy, one of Buhari's main achievements – Adeosun" .*Premium Times*. Retrieved 19 April 2018.
- Robert Egbe (2018). Whistle-blowing and loot recovery February 28. Retrieved from <http://thenationonlineng.net/whistle-blowing-loot-recovery/>
- Rotimi, E. M., Obasaju, B., Lawal, A. I., &Ise Olorunkanmi, J. (2013). Analysis of corruption and economic growth in Nigeria. *Afro Asian Journal of Social Sciences*, 4 (4.2), 1 - 19.
- Salisu, M. (2006).Corruption in Nigeria. *Lancaster University Management School working paper*. Retrieved from <http://eprints.lancs.ac.uk/48533/1/Document.pdf>
- Schultz, D., &Harutyunyan, K. (2015). "Combating corruption: The development of whistleblowing laws in the United States, Europe, and Armenia". *International Comparative Jurisprudence*, 1, 87 - 97.
- Sehgal, P. (2014). Whistleblowers: Traitors or heroes? A global perspective. Proceedings of 26th International Business Research Conference, held at Imperial College, London, UK, 7th – 8th April, pp. 1 - 12.
- Simon Pemberton et al., (2012). Whistleblowing, Organisational Harm And The Self-Regulating Organisation. *Policy & Politics*.
- Taiwo, Sunday Felix (2015). "Effects of Whistle Blowing Practices on Organizational Performance in the Nigerian Public Sector: Empirical Facts from selected Local Government in Lagos & Ogun State". *Journal of Marketing and Management*, 6 (1), 41-6.
- The Sun (2018). Spending recovery loot on poverty alleviation, 22 may. Retrieved from <http://sunnewsonline.com/spending-recovered-loot-on-poverty-alleviation/>.
- Transparency International (2016). Corruption perceptions index 2015. Berlin: Transparency International. Retrieved from <http://tranparency.org/cpi/>
- Verschuuren, P. (2021). Assessing the whistleblowing policies of international sport organisations. *Sport, Business and Management: An International Journal*,
- Yakubu, S. & Dikwa, M.K. (2020), "Combatting economic crimes in Nigeria through whistleblowing: a shift from policy to legal framework", *Journal of Money Laundering Control*, Vol. 23 No. 4, pp. 819-832.