

# The Death of Whistleblowing Policies in Nigeria and How It Entrenches Corruption and Financial Misappropriation

IYANUOLUWA SIMON BOLARINWA<sup>1</sup>, TOYOSI OLOLA<sup>2</sup>, MARTINS AWOFADAJU<sup>3</sup>, BERYL FONKEM<sup>4</sup>

*Abstract- This paper explores the decline of whistleblowing policies in Nigeria and their impact on the fight against corruption. Whistleblowing has been acknowledged worldwide as a fundamental tool for maintaining transparency and accountability in countries characterized by high levels of corruption (Transparency International, 2020). Although whistleblowing policies in Nigeria have managed to bring some positive results, they have begun to decline and, therefore, caused the growth of corruption and misappropriation (Adebayo, 2019). The research employed a comprehensive literature review methodology to gather data from a wide array of sources, including academic journals, government reports, and case studies (Smith, 2004; Jensen & Martin, 2018). This approach allowed for an in-depth examination of the historical development, current state, and challenges facing whistleblowing policies in Nigeria (Nwabuzor, 2019; Olawale, 2020). Theoretical frameworks such as Agency Theory, Theory of Planned Behavior, Institutional Theory, and Resource Dependence Theory were utilized to analyze the data and provide a multifaceted understanding of the issues (Eisenhardt, 1989; Ajzen, 1991). The main observations are that the decrease in the effectiveness of whistleblowing results from less secure legal support for whistleblowers, a decreasing level of policy enforcement, and public and government trust in the mechanisms involved (Lewis, 2016; Duru, 2018). This results in both a drop in the number of reports actually submitted and a loss of public faith in these approaches as truly effective measures to stop corruption (Transparency International, 2019; Nwankwo, 2021). The implications of this study are significant for policymakers. They suggest that comprehensive reforms are needed to revitalize these policies (Umar et al., 2020). These include strengthening legal protections, establishing an*

*independent whistleblowing body, enhancing public awareness, and ensuring rigorous monitoring and evaluation of policy outcomes (Harper, 2021; Mensah, 2019). This paper contributes to the broader discourse on governance and anti-corruption strategies, highlighting the critical need for robust whistleblowing mechanisms to combat corruption effectively in Nigeria (Okeke, 2019; Singh & Gupta, 2022).*

## I. INTRODUCTION

### Context and Background

Due to its pivotal importance, whistleblowing is a well-discussed topic among the authors; consequently, multiple definitions along with methodologies regarding how to maximize its effectiveness exist in erudite works. Generally defined as the public disclosure of information concerning wrongdoing within an organization, whistleblowing is acknowledged internationally as an effective mean of preventing corruption (Miceli & Near, 1992). In the countries where corruption is one of the definitive problems, whistleblowing can help to eliminate intricate corruption schemes. Those schemes often account on the systematic corruption of either single members or the organization as a whole, which, in turn, results in the establishment of a trustworthy system of social relations (Dworkin, 2007).

Internationally, the effectiveness of whistleblowing in reducing corruption has been substantiated through various legislative frameworks and policies that protect and incentivize whistleblowers. For instance, the Sarbanes-Oxley Act in the United States and the Public Interest Disclosure Act in the United Kingdom have established robust protections for whistleblowers, leading to significant disclosures that

have curtailed corrupt practices and safeguarded public resources (Johnson, 2015; Lewis, 2016).

Whistleblowing is a welcome development in the Nigerian context as a tactically significant instrument in the enhancement of transparency and accountability in governance. After several decades of being the victim of relentless corruption, the government realized the advantages of whistleblowing. The Whistleblower Policy was introduced in 2016 by the Nigerian government under the Ministry of Finance and offered complete anonymity and a percentage for whistleblowers who report fraud and financial irregularities (Akindele, 2016; Federal Ministry of Finance, 2016). More so, it was an approach to the urgent development of mechanisms that could decrease the number of cases siphoning the country's money and waste of resources of Nigeria.

#### Research Problem and Importance

Despite its initial success and international support, the whistleblowing policy in Nigeria has experienced a significant decline in effectiveness and enforcement in recent years. This downturn is marked by a decrease in the number of reports submitted, reduced recovery of stolen assets, and an alarming increase in the victimization of whistleblowers. For instance, several whistleblowers have faced reprisals including job losses, threats, and legal challenges, often with little to no support from the government to address these repercussions (Transparency International, 2019; Adebayo, 2019). Such developments have critically undermined the confidence in and functionality of whistleblowing as a tool for curbing corruption in Nigeria.

Given the pervasiveness of corruption that blights the Nigerian economic and social life, the reduced level of efficacy in whistleblowing is extremely worrying. Nigeria is consistently rated poorly when it comes to the corruption perception index, demonstrating the widespread prevalence of the issue and the extent to which it compromises the country's effective governance and public trust (Transparency International, 2020; Nwankwo, 2021). Thus, in the absence of robust whistleblowing systems, corruption will continue to be inadequately challenged and misappropriation and the continuous decay of democratic institutions will continue.

The significance of revitalizing whistleblowing policies cannot be overstated as these mechanisms directly influence the capacity of institutions to combat corruption. An effective whistleblowing policy not only deters potential corrupt activities by increasing the likelihood of detection and punishment but also fosters an environment of accountability and transparency where such practices are less likely to thrive. Therefore, understanding the reasons behind the decline of whistleblowing policies in Nigeria, examining their current state, and proposing actionable solutions is imperative for reversing the tide of corruption and misappropriation that continues to hinder Nigeria's progress (Okeke, 2019; Olawale, 2020).

#### Objectives and Research Questions

The primary objective of this paper is to critically examine the factors contributing to the decline of whistleblowing policies in Nigeria and to explore how this decline impacts the ongoing struggle against corruption and misappropriation. Through an in-depth literature review, this study aims to:

1. Identify and analyze the key factors that have led to the weakening of whistleblowing policies in Nigeria since their inception (Akindele, 2016).
2. Assess the consequences of this decline on the effectiveness of anti-corruption measures in the country (Transparency International, 2020).
3. Propose actionable strategies that could strengthen whistleblowing policies and enhance their implementation and effectiveness in curbing corruption (Umar et al., 2020).

To accomplish these objectives, the research will answer the following questions:

1. What are the primary reasons for the whistleblowing policy's decline in Nigeria? (Johnson & Akinleye, 2016).
2. How has the decline of whistleblowing policies influenced their effectiveness in preventing corruption and embezzlement in the public and private sectors? (Okeke, 2019).
3. What measures can be taken to reinvigorate whistleblowing policies and guarantee their effectiveness in the future? (Harper, 2021).

This paper is organized into eight main sections, each designed to provide a comprehensive analysis of

whistleblowing policies in Nigeria (Akindele, 2016; Transparency International, 2019):

1. Abstract: A summary of the paper, including its main findings and contributions (Smith, 2004).
2. Introduction: Introduces the topic, sets the research context, and outlines the objectives and importance of the study (Johnson, 2015).
3. Methods: Describes the methodology used in conducting the literature review, including data sourcing and selection criteria (Dworkin, 2007; Jensen & Martin, 2018).
4. Theoretical Framework: Presents the theoretical underpinnings that guide the analysis of whistleblowing policies (Eisenhardt, 1989; Ajzen, 1991).
5. Literature Review: A detailed examination of existing research on whistleblowing policies globally, with a focus on Nigeria (Nwabuzor, 2019; Olawale, 2020).
6. Findings / Results: Synthesizes the results from the literature review, highlighting key insights into the decline of whistleblowing policies and their impacts (Transparency International, 2020; Adebayo, 2019).
7. Discussion: Interprets the findings, discusses implications for policy and practice, and suggests areas for further research (Okeke, 2019; Nwankwo, 2021).
8. References: Lists all sources cited in the study, formatted according to the chosen citation style (APA 7) (Umar et al., 2020; Harper, 2021).

This structure provides a logical progression from the topic introduction to the presentation of the research findings and conclusions. Each part is based on the previous one, thus ensuring a coherent story that helps to understand the overall complexity of the problems related to the whistleblowing policies in Nigeria and their implications (Lewis, 2016; Federal Ministry of Finance, 2016).

## II. METHODS

### Methodology Overview

The methodology employed in this study is a comprehensive literature review, which is particularly suitable given the nature of the research topic—the decline of whistleblowing policies in Nigeria and its implications for corruption and misappropriation. A

literature review is appropriate for several reasons. Firstly, it allows for a thorough examination of existing theories and empirical research to understand the complex factors influencing whistleblowing policies (Smith, 2004; Jensen & Martin, 2018). This approach is crucial as it compiles and synthesizes broad-ranging perspectives and data, offering a holistic view of the subject matter.

The literature review methodology, secondly, allows identifying the gaps in the knowledge that currently exist in the research on whistleblowing in Nigeria, thus providing a sound basis for further research and policy-making (Akindele, 2016). Since the study aims to evaluate the existing situation and develop informed strategies, research of the existing literature enables an assessment of past and current trends and the general effectiveness of implemented policies. In addition, whereas the influence of social and political events on those policies may be beyond the scope of the data collecting within the primary study, the literature still may provide insight in those events (Dworkin, 2007; Transparency International, 2019). The methodology is also doubly effective due to being free apart from administrative costs and having a more widespread array of sources, the majority of which may be inaccessible via the methods used for the primary research in the study, such as inaccessibility for logistical, financial, or ethical reasons (Johnson, 2015; Nwabuzor, 2019).

### Data Sources and Selection Criteria

A comprehensive literature review requires the collection of valid data from credible sources. Therefore, databases of academic and professional articles and publications were searched for relevant data (Lewis, 2016). Among them are JSTOR, Web of Science, Scopus, and Google Scholar. These sources are essential for the current research because they contain numerous articles, theses, conference papers, and reports based on public policy, governance, and corruption issues (Olawale, 2020; Okeke, 2019).

The selection of materials followed a systematic approach to ensure the inclusion of relevant and credible sources. The inclusion criteria were as follows:

- Publication Date: Priority was given to sources published within the last 20 years to ensure the

relevance and timeliness of the data, reflecting the most recent developments and scholarly discussions on whistleblowing policies (Umar et al., 2020).

- **Relevance:** Sources specifically focusing on whistleblowing, anti-corruption measures in Nigeria, or comparative analyses involving similar geopolitical contexts were selected (Afolabi, 2019).
- **Peer-Reviewed:** Preference was given to peer-reviewed articles and academic publications to maintain the scholarly integrity of the review (Harper, 2021).
- **Geographical Focus:** Studies focusing on Nigeria were prioritized. However, significant studies pertaining to other regions were also included for comparative analysis to identify best practices and lessons learned (Transparency International, 2019).
- **Language:** The search was limited to sources published in English, as this is the primary language of academia in Nigeria and broadly accessible to the international research community (Adebayo, 2019).

Exclusion criteria were also applied to streamline the selection process:

- **Opinion Pieces and Non-Academic Commentary:** Articles lacking empirical evidence or scholarly rigor were excluded (Eme, 2021).
- **Outdated Studies:** Studies older than 20 years were generally excluded unless they provided crucial historical context or were seminal works in the field (Ogundiya, 2020).

The sources have been qualitatively assessed for content quality. It is notable that the data presented in the sources not only meet the research's topic but also add to the overall understanding of the dynamics and implications of whistleblowing policies in Nigeria (Duru, 2018; Nwankwo, 2021). As a result, the chosen analyzed information is credible, relevant, and valid, and, therefore, leads to accurate conclusions (Okeke, 2019).

### III. THEORETICAL FRAMEWORK

#### Overview of Relevant Theories

The theoretical part concerning the whistleblowing process involves a range of theories that make an impact on the understanding of the core aspects and relationships between whistleblowing and anti-corruption measures. The theories can serve as the prism that helps accurately look at the phenomena, and in such a way, they serve as a tool to put the study's findings in the theoretical frame of broader socio-political and economic paradigm (Eisenhardt, 1989; Ajzen, 1991).

1. **Agency Theory:** Agency theory posits that there is an inherent conflict of interest between principals (owners) and agents (managers), which can lead to agents acting in their interests rather than those of the principals (Eisenhardt, 1989). In the context of whistleblowing, employees (agents) who observe unethical or illegal behavior face a dilemma: whether to report the misconduct and potentially face retaliation or remain silent to secure their positions. Effective whistleblowing policies can mitigate these agency problems by providing mechanisms that protect and incentivize agents to act in the best interests of the principals (the public in the case of government organizations) (Smith, 2004).

2. **Theory of Planned Behavior:** According to the theory of planned behavior, the individual's behavior is directly determined by the intention to act, which is influenced by attitudes toward the behavior, subjective norms, and perceived behavioral control (Ajzen, 1991). This theory can be applied to the whistleblowing study by suggesting that the decision to blow the whistle is influenced by personal attitudes towards corruption, the perceived norms about whistleblowing within the organization, and the perceived risks and benefits of such actions (Dworkin, 2007; Nwabuzor, 2019).

3. **Institutional Theory:** This theory emphasizes the influence of institutions—the rules, norms, and beliefs that shape social behavior—on individual and organizational actions (Scott, 2001). In terms of whistleblowing, institutional theory can help explain how formal structures (laws and policies) and informal cultures (organizational culture and societal values) impact the prevalence and effectiveness of whistleblowing. Institutional environments that support transparency and accountability tend to foster robust whistleblowing mechanisms (Olawale, 2020; Transparency International, 2019).

4. Resource Dependence Theory (RDT) posits that organizations rely on external resources, which shape their behavior and strategic choices (Pfeffer & Salancik, 1978). In the context of whistleblowing, an organization's need for public trust and funding can affect its dedication to implementing strong anti-corruption measures and effective whistleblowing policies (Eme, 2021; Ogundiya, 2020).

#### Application to Research

These theories will be essential in examining the deterioration of whistleblowing policies in Nigeria, providing a structured methodology to understand the complex reasons behind this trend and its consequences (Afolabi, 2019).

- The Application of Agency Theory: This theory will investigate how the alignment or misalignment of interests between different stakeholders, including government officials, employees, and the public, has affected the success of whistleblowing policies. For example, if government officials do not enforce policies effectively due to conflicting interests, this misalignment can cause the policies to decline (Smith, 2004; Duru, 2018).

- The Theory of Planned Behavior (TPB) application involves analyzing how individual perceptions about the risks and benefits of whistleblowing, such as fear of retaliation versus the ethical obligation to report corruption, have impacted the incidence of whistleblowing. The study will also examine how societal attitudes and subjective norms have evolved over time to either promote or deter whistleblowing (Ajzen, 1991; Nwankwo, 2021).

- Utilizing Institutional Theory, this research will examine how formal and informal institutional factors have shaped the development and sustainability of whistleblowing policies. The analysis will focus on how changes in political leadership, legislative shifts, and organizational culture variations have affected these policies (Scott, 2001; Okeke, 2019).

- Applying Resource Dependence Theory: This theory will be utilized to examine how external factors, such as international aid and foreign direct investments dependent on anti-corruption efforts, have influenced Nigeria's approach to either upholding or diluting

whistleblowing policies. This perspective will illuminate the economic and political pressures that drive changes in these policies (Pfeffer & Salancik, 1978; Transparency International, 2019).

Integrating these theories, this paper will offer a comprehensive analysis of the factors leading to the erosion of whistleblowing policies in Nigeria, offering strategies for revitalizing and enhancing these policies to effectively fight corruption and misappropriation in the future (Adebayo, 2019; Umar et al., 2020).

## IV. LITERATURE REVIEW

### Global Overview of Whistleblowing Policies

Whistleblowing policies' effectiveness shows significant variation across different national and organizational settings. This literature review compiles findings from diverse studies to investigate how various countries implement and oversee whistleblowing policies, pinpointing crucial factors that contribute to their success (Transparency International, 2020; Johnson, 2015).

United States: In the United States, whistleblowing is heavily supported by Federal laws like the Whistleblower Protection Act of 1989 and the Dodd-Frank Act of 2010 which afford whistleblowers substantial protections in both the public and private sectors. The laws seek to encourage the disclosure of irregularities as they protect the whistleblower from any form of retribution and even offer a portion of the damages to the whistleblower (Johnson, 2015). However, challenges still exist especially in ensuring that the protections afforded can be uniformly relied upon. According to Olsen (2014), while the legal frameworks are excellent in the US, their implementations are lacking with many whistleblowers still at personal and professional risk (Olsen, 2014).

European Union: The EU took a landmark step in 2019 with the adoption of the EU Whistleblowing Directive, which obliges all member states to create uniform protections for whistleblowers by 2021 (European Commission, 2019). This directive aims to harmonize approaches across the EU, resolving previous disparities where protections differed significantly between countries. According to early assessments by

Vandekerckhove and Phillips (2020), the success of the directive will largely depend on how committed individual member states are to implementing it and their cultural readiness to support whistleblowing (Vandekerckhove & Phillips, 2020).

United Kingdom: The 1998 Public Interest Disclosure Act (PIDA) in the UK establishes a crucial legal foundation for safeguarding whistleblowers who report misconduct. According to Lewis (2016), although PIDA has beneficially influenced organizational policies and raised public awareness, its overall effectiveness is frequently hampered by a lack of robust enforcement and supportive mechanisms within organizations, which perpetuates reluctance among potential whistleblowers (Lewis, 2016).

Australia: In Australia, there are comprehensive public sector protections under the Public Interest Disclosure Act 2013. Importantly, this legislation seeks to facilitate and encourage the disclosure of information about serious wrongdoing in the government sector. However, recent research shows that there is a desperate need to reform the legislation and extend the protections to the private sector since whistleblowing is still a high-risk activity (Smith, 2018). Notably, such crucial reforms are still underway, which indicates a gradual development of the legislation as the relevance of such protections is also growing (Smith, 2018).

Developing Countries: Whistleblowing policies in many developing countries are still nascent, with cultural and legal environments often not favorable for effective implementation. In Nigeria, research by Nwabuzor (2019) demonstrates that formal policies, although present, are significantly hindered by poor enforcement, high corruption levels, and fear of retaliation. Similar research in other regions confirms that effective whistleblowing policies require strong legal protections, cultural acceptance, and rigorous enforcement mechanisms (Nwabuzor, 2019; Transparency International, 2020).

#### Whistleblowing in Nigeria

##### Historical Development

Whistleblowing in Nigeria has undergone a significant evolution, especially over the last few decades. At its inception, the activity was mainly informal and, most importantly, not supported by any legislative

instruments. The practice of whistleblowing at the time was surrounded by the risk of possible retaliation as the ‘whistleblowers’ were unprotected by the law (Smith, 2004). The formal creation of mechanisms that would allow for such reporting was the first fallout of the pursuit to manage the devastating effects of corruption that enveloped the country. At this time, the establishment of the Economic and Financial Crimes Commission in 2003 introduced the first legislative instrument to manage economic crimes, including those reported by whistleblowers (Smith, 2004).

The Federal Ministry of Finance's Whistleblower Policy, introduced in 2016, marked a crucial turning point. This policy was a direct response to the urgent need for a more effective anti-corruption mechanism, promising whistleblowers up to 5% of recovered funds as a reward (Johnson & Akinleye, 2016). The aim was to incentivize citizens to take an active role in governance by reporting illegal activities, representing a major stride in embedding whistleblowing into Nigeria's anti-corruption framework (Johnson & Akinleye, 2016).

Current State of Policies: Today, the whistleblowing policy framework of Nigeria is more specified, but still faces operational and acceptance challenges. It is applied by the EFCC and the Nigerian Ministry of Finance, dealing with financial misappropriation, government spending, and similar corruption types (Duru, 2018). On the whole, the extent of policy implementation varies between governmental sectors and is not directly proportional to its effectiveness (Duru, 2018; Williams, 2017).

A significant challenge has been sustaining both public and governmental support for whistleblowing. Although the policy initially triggered a surge in public participation due to the financial rewards, enthusiasm has diminished due to the slow pace of investigations and perceived transparency issues in handling the cases (Williams, 2017; Adebayo, 2019). Furthermore, whistleblowers continue to encounter substantial risks, such as threats to their safety and livelihoods, which the current policy does not sufficiently address regarding protective measures or legal support (Adebayo, 2019).

The attitude of the government towards whistleblowing can be described as twofold. On the one hand, there is evidence resourceful policy can be effective in the recovery of substantial amounts of money resulting from corruption and the trial of guilty parties. Conversely, there is criticism regarding the government's selective responsiveness, which appears driven by political considerations instead of a consistent dedication to fighting corruption universally (Okonkwo, 2020; Nwankwo, 2021).

The public's view of the whistleblowing policy is quite complex. Initially, there was substantial trust in the policy's potential, but reports of unresolved cases and the post-disclosure challenges faced by whistleblowers have dampened this trust. To make whistleblowing more effective, there is a need for more robust institutional support mechanisms, better protection for whistleblowers, and greater transparency in managing reported cases. These enhancements are vital for regaining public confidence and promoting more active participation in whistleblowing as a means to fight corruption (Nwankwo, 2021; Transparency International, 2019).

#### Challenges Facing Whistleblowing in Nigeria

In Nigeria, whistleblowing policies encounter numerous obstacles that significantly weaken their ability to combat corruption. This literature review consolidates research findings to investigate key issues, including insufficient protection, fear of retaliation, and inadequate legal enforcement and examines their effect on the effectiveness of these policies (Adebayo, 2019; Transparency International, 2020).

The major concern established in the literature is the Lack of protection. As highlighted by Afolabi (2019), although some legal protection measures have been established, more is needed since whistleblowers remain exposed to particular risks. Similarly, based on the study by Oyewo (2020), many individuals are dissuaded from reporting acts of corruption since the established infrastructure needs to provide sufficient anonymity and safety for whistleblowers.

**Fear of Retaliation:** The pervasive fear of retaliation is a crucial barrier for potential whistleblowers. Eme (2021) discusses various documented cases where

individuals encountered severe consequences, such as job losses and threats to their personal safety, after reporting misconduct. The study contrasts Nigeria's context with more robust frameworks in other nations, illustrating how cultural and institutional support can mitigate these fears (Eme, 2021). This comparison underscores the vital importance of comprehensive support systems to safeguard whistleblowers and promote reporting (Eme, 2021; Transparency International, 2019).

Another important issue that reduces the effectiveness of whistleblowing policies is weak legal enforcement, which is also well-documented in the literature. For example, Ogundiya (2020) criticizes the inefficiency of the Nigerian judiciary process characterized by lengthy procedures and corruption. According to the author, the low efficiency of the legal process casts doubts regarding its outcome, thus serving as a whistleblower's deterrent. Ndubueze (2022) also makes the same conclusion stressing that the lack of prompt and fair action after the reporting of the issue makes potential whistleblowers consider this activity useless (Ogundiya, 2020; Ndubueze, 2022).

**Comparative Analysis:** The studies reveal a clear disparity between the goals of Nigeria's whistleblowing policies and their real-world execution. Comparative analysis with other regions suggests that successful whistleblowing frameworks incorporate strong legal safeguards alongside proactive cultural and institutional backing, elements that Nigeria currently lacks (Transparency International, 2020; Nwabuzor, 2019).

**Theoretical Underpinning:** The identified challenges align with Institutional Theory, which asserts that policy effectiveness is heavily influenced by the robustness and integrity of institutions (Scott, 2001). In the Nigerian context, a weak institutional framework severely undermines the benefits of whistleblowing policies (Scott, 2001; Okeke, 2019).

**Broader Implications:** The repercussions of these challenges extend beyond policy failure. They contribute to a broader erosion of trust in governance and entrench a cycle of corruption that is difficult to disrupt. Enhancing the whistleblowing framework in Nigeria thus necessitates not only legal reforms but

also a cultural shift towards transparency and accountability (Lewis, 2016; Transparency International, 2020).

#### Impact on Corruption and Misappropriation

##### Analysis of How Robust or Weak Whistleblowing Policies Affect Corruption and Misappropriation

There have been numerous studies aimed to determine the effectiveness of whistleblowing policies in combatting corruption and other forms of misappropriation. The evidence in this relation reveals that robust whistleblower protection mechanisms reduce the level of corrupt practices (Transparency International, 2020; Jensen & Martin, 2018). For example, Transparency International's study conducted in 2020 reveals that countries with a well-established laws on whistleblowing that are effectively applied and implemented on practice systematically outscore other countries with no or weak laws on proper whistleblowing. This is one of the manifestations of the preventive role that the ability to effectively engage whistleblower mechanisms plays in combating corruption (Transparency International, 2020; Jensen & Martin, 2018).

Statistical analysis by the World Bank (2019) corroborates this, indicating that better whistleblowing regulations are linked to a significant reduction in misappropriation incidents in the public sector. Meta-analyses further reveal that effective whistleblowing policies help prevent both large-scale corruption and minor misappropriations that frequently go unnoticed (World Bank, 2019; Jensen & Martin, 2018). These findings underscore the substantial role whistleblowing plays in promoting transparency and accountability within organizations (Transparency International, 2020; World Bank, 2019).

Moreover, the enforcement of the policies is vital. The research that was done across various states in Nigeria showed that in the regions where whistleblowing was strictly enforced, cases of public sector corruption declined by upto 40 percent in a period of five years (Adegroye & Olumide, 2021). Clearly, the effect of enforcement on the success of a whistleblowing policy cannot be overemphasized (Adegroye & Olumide, 2021; Transparency International, 2020).

#### Case Studies and Examples

Measuring the whistleblower policies by looking at some specific Nigerian examples gives a concrete representation of their success. One of the most prominent examples of a whistleblowing policy's success is the Whistleblower Protection Act of 2016. Within the program's first two years, more than NGN 500 billion was stolen and later discovered (Federal Ministry of Finance, 2018; Transparency International, 2019). Not only did it allow the recovery of these funds, but such actions also ignited a series of similar approaches with the potential of deterring many instances of corruption (Federal Ministry of Finance, 2018; Transparency International, 2019).

Conversely, systemic failures are also apparent, with weak enforcement and insufficient protection for whistleblowers leading to unresolved cases and ongoing misappropriation. A notable instance involved a whistleblower who exposed misused funds within a state department but experienced severe retaliation without any thorough investigation into the claims (Okeke, 2019; Nwankwo, 2021). This example highlights the weaknesses in the system and the negative consequences of inadequate policy support and enforcement (Okeke, 2019; Nwankwo, 2021).

These examples collectively reveal the differing outcomes dependent on the robustness and enforcement of whistleblowing policies. Successful cases showcase the substantial positive impact, whereas failures underscore the need for enhancements to ensure the policies' efficacy in combating corruption (Transparency International, 2020; Okeke, 2019).

#### Recommendations for Strengthening Policies

A number of recommendations can be provided to increase the effectiveness of whistleblowing policies in Nigeria, as evident from both domestic and international practices. First, there is a necessity to create strong legal protection of whistleblowers. As stated by Umar et al.(2020): "Legal safeguards such as immunity from prosecution and protection against reprisal are essential for enhancing the willingness and confidence of potential whistleblowers in revealing acts of corruption" (Umar et al., 2020; Transparency International, 2019). The legal act should be coherent, comprehensive, and most importantly, the legislation



should be strictly enforced (Umar et al., 2020; Transparency International, 2019).

Contributing to the security and reliability of the reporting avenue is possible through setting up an independent whistleblowing agency. This approach corresponds to the practice of such countries as Australia and Canada, where the establishment of independent mechanisms defined a drastic improvement in reporting and addressing whistleblowing complaints (Harper, 2021). Such an agency should be given the right to thoroughly investigate the reports as possible and maintain the appropriateness of confidentiality to protect the identity of the whistleblowers under any circumstances (Harper, 2021; Transparency International, 2020).

Moreover, training and awareness campaigns play a crucial role. Providing employees in the public and private sectors with information about their whistleblower rights and the protective measures in place can foster a culture of transparency and accountability (Mensah, 2019). Ongoing training sessions, along with public awareness campaigns, would help to demystify the process and alleviate the stigma associated with whistleblowing (Mensah, 2019; Transparency International, 2020).

Ultimately, incorporating technology into the whistleblowing process can greatly improve the anonymity and security of whistleblowers. Implementing secure digital platforms for reporting and monitoring the progress of cases can enhance system transparency and trust (Singh & Gupta, 2022). Technologies like blockchain can create a secure, unchangeable record of whistleblowing reports, guaranteeing their integrity and maintaining whistleblower anonymity (Singh & Gupta, 2022; Transparency International, 2020).

## Findings / Results

### Overview of Key Findings

The literature review has provided valuable insight regarding the interplay of whistleblowing policies with corruption in Nigeria. Historically, the policies' introduction and history have followed a reactive trend with growing concerns over corruption and failures in governance (Akindele, 2016; Transparency

International, 2020). The main insight is the direct relationship between the strength of the whistleblowing policies and the amount of corruption control. Stronger policies are, therefore, associated with better governance (Smith, 2004; Johnson, 2015). This synthesis seeks to distill the findings, offering a nuanced perspective on how differences in policy strength and enforcement influence corruption and public trust. The objective of this section is to integrate varied literature findings, presenting a cohesive overview that connects the decline of whistleblowing policies with the rise in corruption and misappropriation in Nigeria (Nwabuzor, 2019; Olawale, 2020).

### Historical Context and Evolution of Policies

Nigeria experiences profound changes to its whistleblowing policies during the development of these laws. The initial step was the formation of the Economic and Financial Crimes Commission in 2003, which was created to curb financial crimes by ensuring proactive disclosure and enforcement (EFCC, 2003). The formation of the Federal Ministry of Finance's Whistleblower Policy became one of the most important laws in 2016, which promised rewards to whistleblowers and strove to make the practice an integral part of countering corruption, and possible to call the beginning of the current national whistleblowing system (Federal Ministry of Finance, 2016).

It should be noted that these legislative achievements have defined the whistleblowing events in Nigeria. However, the efficiency of the policies should be evaluated considering internal and external pressures. Along with the political will of the ruling parties, public perceptions, and broader social and political contexts, this factor determined that despite the strong legislative basis many of these policies were not implemented successfully (Johnson & Akinleye, 2016; Duru, 2018). Corresponding to the historical context, the achievements often failed due to the absence of ongoing support and resources to sustain and develop reforms essential to combating this issue (Adebayo, 2019; Okeke, 2019).

The literature indicates that Nigeria's whistleblowing policies have been greatly shaped by the nation's shifting political and economic landscapes. The

effectiveness of these policies is closely tied to the historical context of their development and implementation, illustrating the intricate relationship between governance and anti-corruption efforts within a dynamic societal framework (Nwankwo, 2021; Olawale, 2020).

#### Analysis of Current Whistleblowing Frameworks

The current centralization of Nigeria's whistleblowing frameworks under the Economic and Financial Crimes Commission as well as the Ministry of Finance, regarding the enforcement of the policies, continues to display concerns with inconsistency in the enforcement of the policies (Adebayo, 2019; Transparency International, 2020), particularly the protection of the whistleblowers as well as the investigations into allegations of corruption due to the sensitivity of the politics involved (Okeke, 2019).

In practice, the effectiveness of these policies shows considerable variation. Recent incidents, like the uncovering of misappropriated funds within local government budgets, illustrate that effective enforcement of whistleblowing can result in significant recoveries. Nevertheless, this effectiveness is often compromised by sluggish investigative processes and a lack of proactive enforcement measures, which results in delayed justice and reduced deterrent effects (Olawale, 2020; Nwankwo, 2021). This disparity underscores a gap between the intended purpose of the policy and its practical implementation, weakening overall effectiveness and eroding public trust in whistleblowing mechanisms (Transparency International, 2019).

#### Relationship Between Policy Decline and Corruption Increase

Recent research has drawn clear connections between the weakening of whistleblowing policies and a surge in corruption in Nigeria. The decline in enforcement and support for these policies has been linked to a rise in corruption incidents, especially in public sectors where accountability mechanisms are fragile (Nwankwo, 2021; Transparency International, 2020). This relationship is further evidenced by national corruption perception indexes, which show a deteriorating score for Nigeria coinciding with the reported drop in whistleblowing activity (Transparency International, 2020; Duru, 2018).

The reasons behind this correlation are complex. Firstly, weakened whistleblowing policies often result in reduced transparency and accountability, fostering an environment where corrupt practices can flourish without fear of exposure. Secondly, inadequate protection for whistleblowers discourages reporting, thereby allowing corrupt activities to spread unchecked (Okeke, 2019). Finally, the lack of stringent enforcement emboldens corrupt individuals and organizations, as the perceived risks of detection and punishment are minimal. These elements together create a cycle where weakened whistleblowing policies directly contribute to rising corruption rates, undermining efforts to promote clean governance and public integrity (Nwankwo, 2021; Olawale, 2020).

#### Public and Governmental Response

Public perception of whistleblowing policies in Nigeria is notably skeptical. Studies and surveys show that although the public recognizes the importance and potential impact of whistleblowing in fighting corruption, there remains a substantial mistrust in the mechanisms designed to protect whistleblowers and effectively handle their reports (Transparency International, 2019; Adebayo, 2019). A 2019 Transparency International survey indicated that most Nigerian citizens are reluctant to report corruption due to fears of retaliation and skepticism about the government's commitment to act on such reports.

Governmental actions have done little to ease these concerns. While there are examples where whistleblowing has led to investigations and recoveries—such as the 2017 discovery of \$43 million in an Ikoyi apartment due to a whistleblower's report—the overall governmental response is often perceived as slow and selective. Critics argue that enforcement and protection measures are inconsistently applied, heavily influenced by political connections and the profile of the accused, thereby affecting the overall credibility and effectiveness of the whistleblowing policy (Akindele, 2018; Okeke, 2019). This inconsistency not only erodes public trust but also discourages potential whistleblowers from coming forward, thus weakening the policy's effectiveness as a deterrent to corruption (Nwankwo, 2021).

## Discussion

### Interpretation of Findings

A comprehensive analysis of whistleblowing policies in Nigeria, evaluated through the lenses of Agency Theory, Theory of Planned Behavior (TPB), Institutional Theory, and Resource Dependence Theory (RDT), reveals complex dynamics influencing their effectiveness. These theoretical frameworks offer a structured understanding of the barriers and enabling factors within the country's whistleblowing mechanisms (Eisenhardt, 1989; Ajzen, 1991).

Agency Theory highlights a fundamental conflict of interest between principals (public and government) and agents (employees and officials). While whistleblowing policies aim to align agents' interests with those of the principals by exposing misconduct and promoting accountability, findings indicate a significant disconnect (Smith, 2004; Duru, 2018). This misalignment stems primarily from inadequate protective measures and weak enforcement mechanisms, allowing agents to act in self-interest without fear of consequences. This environment fosters corruption and severely undermines public institutions' integrity and credibility as agents exploit systemic vulnerabilities to engage in corrupt practices unimpeded (Transparency International, 2020; Adebayo, 2019).

The Theory of Planned Behavior (TPB) underscores the role of individual attitudes, subjective norms, and perceived behavioral control in shaping whistleblowing behaviors. The decline in whistleblowing efficacy, as findings suggest, is significantly influenced by negative public attitudes towards whistleblowing, driven by fears of retaliation and doubts about the outcomes of reporting (Ajzen, 1991; Nwabuzor, 2019). Consequently, there is a low incidence of whistleblowing despite formal encouragement and potential rewards. Enhancing subjective norms and perceived control—through improved protections and credible incentives—could play a crucial role in boosting whistleblowing policies' effectiveness by encouraging more individuals to come forward (Transparency International, 2019; Olawale, 2020).

Institutional Theory provides a broader perspective, illustrating how institutional frameworks—both

formal structures like laws and regulations and informal mechanisms such as cultural norms and societal values—shape behaviors. Findings indicate that while formal structures for whistleblowing exist in Nigeria, the informal institutional context characterized by pervasive corruption and a weak rule of law hampers their effectiveness (Scott, 2001; Okeke, 2019). This disconnect underscores the need for comprehensive institutional reforms addressing both formal and informal aspects, aiming to rebuild public trust and ensure consistent enforcement of whistleblowing policies (Transparency International, 2020; Adebayo, 2019).

Resource Dependence Theory (RDT) reflects on how external pressures and resources influence organizational behavior. Despite international pressures linking financial aid and cooperation to anti-corruption measures, these influences have been insufficient to ensure a steadfast governmental commitment to robust whistleblowing practices in Nigeria (Pfeffer & Salancik, 1978; Nwankwo, 2021). This suggests a complex interaction between external resource dependencies and internal political dynamics, where short-term political considerations often override long-term policy goals, leading to inconsistent policy application and weakened anti-corruption efforts (Okeke, 2019; Transparency International, 2019).

The synthesis of these theoretical insights with empirical findings suggests that a multifaceted approach is required for whistleblowing policies in Nigeria to be genuinely effective. This approach should encompass legal and institutional reforms alongside a cultural shift towards valuing transparency and integrity (Smith, 2004; Olawale, 2020). Moreover, policy implementation needs to align with international best practices while considering Nigeria's unique socio-political nuances (Akindele, 2018; Nwabuzor, 2019).

### Policy Implications and Recommendations

The analysis of whistleblowing policies in Nigeria yields crucial insights for policymakers and stakeholders dedicated to bolstering anti-corruption efforts. Drawing from both theoretical insights and empirical data, several practical recommendations can

be made to enhance the whistleblowing framework (Smith, 2004; Transparency International, 2020).

1. **Enhanced Legal Protections:** It is imperative for policymakers to establish robust legal protections for whistleblowers, including safeguards against retaliation and assurances of anonymity and security. The legislation should be clear, enforceable, and include severe penalties for those retaliating against whistleblowers. Additionally, swift and impartial judicial processes are needed to ensure that whistleblowers feel secure in reporting misconduct (Jensen & Martin, 2018; Umar et al., 2020).

2. **Independent Whistleblowing Body:** Trust and efficiency can be improved by establishing an independent body dedicated to managing whistleblowing cases. This body should have the authority to investigate claims independently from government agencies or the organizations being reported. Transparent operations and regular public reporting on activities are essential to building trust and accountability. The body should also have the power to enforce actions based on findings, serving as a strong deterrent against corruption (Adebayo, 2019; Harper, 2021).

3. **Public Awareness Campaigns:** Raising public awareness about the importance of whistleblowing and the protections available to whistleblowers is crucial. Educational campaigns should aim to change public perceptions and normalize whistleblowing as both a civic duty and a professional responsibility. These campaigns can be carried out through media, workshops, and partnerships with educational institutions to instill the values of integrity and accountability from an early age (Lewis, 2016; Nwabuzor, 2019).

4. **Training and Support for Whistleblowers:** Empowering potential whistleblowers through training and support is essential. Training programs should cover legal rights, the reporting process, and the support available, including psychological and legal assistance. Such initiatives should be accessible and regular to ensure all employees understand how to proceed with whistleblowing reports (Okeke, 2019; Olawale, 2020).

5. **Monitoring and Evaluation:** Robust monitoring and evaluation mechanisms are vital for assessing the effectiveness of whistleblowing policies. These mechanisms should track the outcomes of whistleblowing reports, response times, and

whistleblowers' satisfaction with the process, using this data to continually refine and improve policies. This feedback loop will help identify shortcomings and areas for improvement in real-time, allowing for agile adjustments to the framework (Akindele, 2018; Transparency International, 2019).

6. **Encouragement of Private Sector Policies:** The private sector should be encouraged to adopt robust whistleblowing policies by offering incentives such as tax breaks or recognition awards for best practices in transparency and ethics. Support for private organizations to establish internal systems and training for handling whistleblowing cases can foster a culture of openness and ethical behavior across all sectors (Mensah, 2019; Singh & Gupta, 2022).

#### Limitations and Future Research

This study, though comprehensive, has certain limitations that need to be acknowledged to fully grasp its scope. Firstly, relying on existing literature and secondary data sources restricts the exploration of the more nuanced aspects of individual whistleblowing cases, which could offer richer, more personal insights into the dynamics at play (Smith, 2004; Jensen & Martin, 2018). Additionally, the variability in policy enforcement was difficult to assess quantitatively due to inconsistent and unreliable data across different sectors and regions within Nigeria (Transparency International, 2020; Okeke, 2019).

The evaluation of enforcement mechanisms' effectiveness, crucial to the success of whistleblowing policies, was also limited. This is partly due to the opaque nature of policy implementation, which often goes undocumented or is not publicly accessible (Olawale, 2020; Adebayo, 2019). Moreover, the analysis did not account for regional differences in policy implementation, which can significantly affect outcomes and perceptions at the local level (Nwabuzor, 2019; Transparency International, 2019). Future research should address these limitations by focusing on longitudinal studies that track the effectiveness of specific policy changes over time, providing a temporal dimension to better understand policy impacts (Jensen & Martin, 2018; Duru, 2018). Additionally, there is a significant need for qualitative research involving interviews with whistleblowers, which could provide deeper insights into the personal and professional repercussions of whistleblowing.

Such firsthand accounts would enhance the understanding of the risks and challenges faced by whistleblowers (Smith, 2004; Adebayo, 2019).

Further studies should also explore the impact of cultural factors on the effectiveness of whistleblowing policies, especially in different regions within Nigeria, to determine how local customs and social norms influence whistleblowing practices (Transparency International, 2020; Nwankwo, 2021). Moreover, examining the role of technology in improving the whistleblowing process could provide valuable insights. Future research might evaluate how digital platforms and blockchain technology could be used to maintain anonymity and secure evidence in whistleblowing cases, potentially increasing the safety and effectiveness of reporting mechanisms (Okeke, 2019; Singh & Gupta, 2022).

Addressing these gaps will not only enhance the academic understanding of whistleblowing in Nigeria but also support the development of more tailored and effective policies to combat corruption. Such research would provide policymakers with the necessary data to craft strategies that are both culturally sensitive and technologically advanced, thereby improving the overall integrity and success of anti-corruption measures (Nwabuzor, 2019; Harper, 2021).

#### REFERENCES

- [1] Adebayo, P. (2019). Enforcement inconsistencies and whistleblower risks: A Nigerian perspective. *Journal of Public Policy and Administration*.
- [2] Adetunji, A. S., Afolayan, A., Olola, T., Fonkem, B., & Odunayo, R. (2023). An Examination Of The Effects Of Culturally Relevant Engineering Design On Students' Perception And Engagement In K-12 Stem Classrooms. *Iconic Research And Engineering Journals*, 7(5), 294–300. <https://doi.org/10.5281/zenodo.14018572>
- [3] Adegoroye, A., & Olumide, F. (2021). Regional enforcement of whistleblowing policies and corruption control. *Nigerian Journal of Governance and Development*.
- [4] Adetunji, A. S., Afolayan, A., Olola, T., Fonkem, B., & Odunayo, R. (2023). Enhancing Stem Education Through Culturally Relevant Engineering Design: A Mixed-Methods Approach To Improving Student Retention And Engagement. *Iconic Research And Engineering Journals*, 7(1), 618–627. <https://doi.org/10.5281/zenodo.14018509>
- [5] Afolabi, A. (2019). Protection mechanisms for whistleblowers: A Nigerian case study. *International Journal of Law and Governance*.
- [6] Akindele, S. T. (2016). The Nigerian Whistleblower Policy: An analysis. *Journal of African Law*.
- [7] Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179-211.
- [8] Duru, U. (2018). Whistleblowing and anti-corruption strategies in Nigeria: A critical analysis. *International Journal of Business and Management*.
- [9] Dworkin, T. M. (2007). SOX and whistleblowing. *Michigan Law Review*.
- [10] Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of Management Review*, 14(1), 57-74.
- [11] Eme, O. I. (2021). Retaliation against whistleblowers: Cases from Nigeria. *Journal of Business Ethics*.
- [12] European Commission. (2019). EU Whistleblowing Directive.
- [13] Federal Ministry of Finance. (2016). Whistleblower Policy.
- [14] Harper, C. (2021). Independent whistleblowing agencies: Global best practices. *Journal of Public Administration and Policy Research*.
- [15] Jensen, M. C., & Martin, B. K. (2018). Whistleblowing and outcomes: Empirical analysis of whistleblower data. *Journal of Accounting and Public Policy*.
- [16] Johnson, S., & Akinleye, D. (2016). Rewards for whistleblowing: Complications and implications. *Journal of Financial Crime*.
- [17] Johnson, S. (2015). Legal protections for whistleblowers. *Journal of Business Ethics*.
- [18] Lewis, D. (2016). The Public Interest Disclosure Act in the UK: An assessment. *Industrial Law Journal*, 45(2), 42-67.
- [19] Mensah, S. (2019). Public awareness and whistleblowing: A study of perceptions and attitudes. *International Journal of Public Sector Management*.

- [20] Miceli, M. P., & Near, J. P. (1992). *Blowing the whistle: The organizational and legal implications for companies and employees*. Lexington Books.
- [21] Nwabuzor, A. (2019). *Whistleblowing policy implementation in developing countries: A comparative study*. Public Administration and Development.
- [22] Nwankwo, S. (2021). *Policy decline and corruption increase: A Nigerian narrative*. Journal of Public Affairs.
- [23] Ogundiya, I. S. (2020). *Legal enforcement and whistleblowing: A critique of the Nigerian judiciary*. African Journal of Legal Studies.
- [24] Okeke, M. I. (2019). *The dark side of whistleblowing: Nigerian experiences*. Journal of Business Ethics.
- [25] Olawale, F. (2020). *Whistleblowing effectiveness and public sector corruption*. Government and Opposition.
- [26] Olsen, P. (2014). *The challenges of implementing whistleblower protections*. Law and Society Review.
- [27] Pfeffer, J., & Salancik, G. R. (1978). *The external control of organizations: A resource dependence perspective*. Harper and Row.
- [28] Scott, W. R. (2001). *Institutions and organizations*. Sage Publications.
- [29] Singh, S., & Gupta, P. (2022). *Technological advancements in whistleblowing: Blockchain and anonymity*. Journal of Information Technology and Public Policy.
- [30] Smith, J. (2004). *Early whistleblowing frameworks in Nigeria: An historical analysis*. Journal of African Historical Review.
- [31] Transparency International. (2019). *Global Corruption Barometer*. Transparency International.
- [32] Transparency International. (2020). *Corruption Perceptions Index*. Transparency International.
- [33] Umar, H., et al. (2020). *Legal protections for whistleblowers: A critical overview*. Journal of International Law and International Relations.
- [34] Vandekerckhove, W., & Phillips, A. (2020). *The EU Whistleblowing Directive: Implementation challenges*. Journal of European Public Policy.
- [35] Williams, R. (2017). *Public perceptions of whistleblowing in Nigeria*. Journal of African Governance and Development.