

Whistle-Blowing Scheme and Credibility of Intelligence Reporting in the Fight Against Corruption in Nigeria

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Abstract

There is no doubt that the legal framework for fighting corruption has been less effective, probably because it is evidence-based. The whistle-blowing scheme was, therefore, introduced to tackle corrupt practices and provide a means of recovering stolen public funds in Nigeria. Since the scheme's launch in 2016, several studies have analysed its efficacy as an anti-corruption strategy. This paper therefore examines whistle-blowing and the credibility of intelligence reporting in the fight against corruption in Nigeria. This paper addresses the research question using the big four anti-corruption agencies (ICPC, EFCC, CCB, and NEITI) as the respondents for the study to test the research hypothesis. A total sample size of 275 was used for the study. This study uses the regression analysis method to investigate the effects of whistle-blowing on the credibility of intelligence reporting in the fight against corruption in Nigeria. The study uses adjusted R^2 as a primary metric for measuring the model specification. The results show that the R square, the coefficient of determination, reveals a high value for all the parameters (ICPC- 72.8%, EFCC- 61.2%, CCB- 58.2%, NEITI- 64.0%) in explaining the model. The empirical findings show that whistle-blowing adoption positively correlates with the credibility of intelligence reporting in the fight against corruption in Nigeria. This paper recommends that strengthening the whistle-blowing scheme (passing of the whistle-blowing bill into law) and fostering a culture of transparency and accountability will contribute to the fight against corruption without fear of reprisal. Establishing robust support systems and legal frameworks will enhance the credibility of intelligence reporting, ultimately leading to more effective anti-corruption efforts.

Keywords: Whistle-blowing; credibility; corruption; accountability; transparency.

Introduction

As an initiative of Transparency International, whistle-blowing has emerged as a critical mechanism in the fight against corruption globally. In Nigeria, where corruption has been deeply entrenched in various sectors, it has put to question the effectiveness of Nigeria's anti-corruption agencies (ACAs), such as Code of Conduct (CCB), Independent Corrupt Practices and Other Related Offences Commission (ICPC) and Economic and

Financial Crimes Commission (EFCC) [among others], if one analyses the country's ranking on the Corruption Perception Index (CPI) and the number of corruption cases effectively prosecuted by these anti-corruption agencies which focus more on the legal framework to fighting corruption (Bala & Tanimu, 2018). In 2024, Transparency International still ranked Nigeria as low as 145 out of 180 most corrupt countries worldwide.

The introduction of the whistle-blowing scheme by the Nigerian government aims to empower citizens to report unethical practices without fear of retaliation. This initiative is particularly relevant given the alarming levels of corruption that have plagued the country, necessitating robust measures to enhance transparency and accountability within public institutions to improve the ranking of Nigeria on the Corruption Perception Index (CPI) by Transparency International. However, the effectiveness of these policies hinges on the credibility of intelligence reported by whistle-blowers, which is influenced by various factors, including organizational culture, legal protections, and personal motivations.

The effectiveness of whistle-blowing in uncovering fraud has been well-documented. Research indicates that whistle-blowing is more effective than traditional internal audits in detecting fraud (Safitri, 2022). This finding underscores the importance of establishing a supportive environment that encourages individuals to report wrongdoing. In Nigeria, the establishment of anti-corruption agencies has been accompanied by the implementation of whistle-blowing policies designed to facilitate reporting corrupt practices (Assay, 2023). These policies are intended to create a safe space for whistle-blowers, increasing the likelihood of reporting unethical behavior.

The determinants of whistle-blowing intentions are multifaceted. Organizational commitment, perceived personal costs, and the seriousness of the wrongdoing significantly influence an individual's decision to blow the whistle (Safitri, 2022; Helmayunita, 2018). For instance, individuals with a strong commitment to their organization may feel a moral obligation to report unethical practices, while those who perceive high personal costs associated with reporting may be deterred from taking action (Umar, 2021). Furthermore, the legal protections afforded to whistle-blowers play a crucial role in shaping their willingness to report misconduct. Inadequate legal frameworks can lead to a culture of silence, where potential whistle-blowers fear retaliation and ostracism (Akpan, 2023; Ali & Khan, 2022).

However, challenges persist in implementing whistle-blowing policies in Nigeria. Issues such as the victimization of whistle-blowers, lack of awareness about existing policies, and inadequate support systems can undermine the effectiveness of these initiatives (Akpan, 2019 & 2023). Addressing these challenges requires a concerted effort

from government and civil society organizations to create an environment conducive to whistle-blowing.

However, there has not been adequate research into the link between the whistle-blowing scheme and the credibility of intelligence reports in the fight against corruption in Nigeria. Hence, this study examines the whistle-blowing scheme and the credibility of intelligence reporting to fill the gap in this study. The objective of this study is to examine the overall impact of the whistle-blowing scheme on the credibility of intelligence reports in the fight against corruption in Nigeria.

Whistle-Blowing and the Fight Against Corruption in Nigeria

Whistle-blowing, according to Transparency International (2010), is increasingly recognized as an important tool in the prevention and detection of corruption and other malpractices. The concept of whistle-blowing has generated debates in the literature on what constitutes whistle-blowing. Though there are different perspectives on the definition of whistle-blowing, however, there are commonalities on the subject of whistle-blowing. Whistle-blowing is a deliberate and obligatory act of disclosure, which gets on public records and is made by a person who has privileged access to information of an organization about the illegality, fraudulent practices, or other wrongdoing of a person or organization to an external entity having the power to rectify the wrongdoing (Jubb, 1999). The essence of whistle-blowing in any organization is to eliminate unethical behavior or practices that may affect the credibility of intelligence reporting.

Social media platforms have become vital tools for exposing corrupt practices and ensuring accountability in Nigeria (Ugochukwu, 2020). They provide an avenue for whistle-blowers to share information anonymously, thereby mitigating the risks associated with reporting. This digital transformation in whistle-blowing practices aligns with the growing recognition of the need for innovative approaches to combat corruption in the modern age (Lam & Harcourt, 2019). However, the effectiveness of these platforms is contingent upon the quality of information shared and the public's ability to discern credible reports from misinformation.

Moreover, the relationship between organizational culture and whistle-blowing intentions is significant. A supportive organizational culture that promotes ethical behavior and transparency is likely to encourage employees to report misconduct (Pillay et al., 2015; Odinkonigbo et al., 2019). Conversely, a culture characterized by fear and retaliation can stifle whistle-blowing efforts, leading to underreporting of unethical practices. This highlights the need for organizations, particularly in the public sector, to foster an environment that values integrity and encourages open communication (Kehinde & Osagie, 2017; Anya & Iwanger, 2019).

Legal protections for whistle-blowers are essential in promoting a culture of accountability. In Nigeria, the legal framework surrounding whistle-blowing has been criticized for its inadequacies, which can deter individuals from reporting corruption (Akpan, 2023; Williams-Elegbe, 2018). Effective whistle-blowing policies must include robust protections against retaliation, ensuring that individuals who come forward are shielded from potential repercussions. This legal assurance can significantly enhance the quality of information reported, as individuals are more likely to disclose sensitive information when they feel secure in their decision to do so (Ali & Khan, 2022; Bala et al., 2022).

The impact of whistle-blowing on the effectiveness of anti-corruption measures is evident in various studies. For instance, the introduction of a whistle-blowing scheme has been linked to increased recovery of misappropriated funds in Nigeria (Nebe & Owolabi, 2021; Babatunde et al., 2021). This correlation suggests that empowering individuals to report wrongdoing can lead to tangible outcomes in the fight against corruption. Furthermore, effective whistle-blowing mechanisms can enhance public trust in government institutions, as citizens perceive a commitment to transparency and accountability (Onyebuchi, 2022; Lee & Fargher, 2017).

Whistleblowing and Credibility of Intelligence Reporting

Sarbanes and Oxley (2002) developed a whistle-blowing policy to guide financial [and anti-corruption] institutions in their internal operations. This scheme is expected to lead to high-credibility intelligence reporting in those institutions. According to these writers, organizations act within their policy's capacity.

Whistle-blowing and Transparency

Miceli, Near, and Dworkin (2008) opine that whistle-blowing has recently received attention because it has led to the financial transparency of most financial institutions. They believe that whistle-blowing has reduced the incidence of fraud in workplaces. A survey by the Association of Certified Fraud Examiners (2010) revealed that whistle-blowing has reduced fraud by 48% in most financial institutions globally. The survey showed that whistle-blowing has led to transparency in the financial reporting process of most financial institutions worldwide.

Whistle-blowing and Independence

The Enron and WorldCom scandal in 2002 brought about the integrity and independence of financial reporting in a bad light (Harold, Meinderd, & Laury 2007). Part of the whistle-blowing objective is to ensure that financial information is free from

undue interference and independence. PricewaterhouseCoopers' (2014) study shows that whistle-blowing implementation has greatly improved the independence of financial reports from undue influence from external parties.

Whistle-blowing and Value Relevance

Lewis and Uys (2007) reveal that the ultimate goal of whistleblowing is the stakeholders. Their study demonstrates that whistle-blowing aims to make financial statements robust and add value to the organization's stakeholders by removing frauds, financial malpractices, and unethical behaviors that could hamper the objective of reporting, which is value relevance. Whistle-blowing makes the preparation of financial reporting credible and adds value to stakeholders who make relevant and timely decisions about financial statements.

Whistle-blowing and Reliability

Whistle-blowing has become a common strategy to ensure the reliability of financial reporting in many countries (Association of Certified Fraud Examiners, 2010). Lewis and Uys (2007) opine that whistle-blowing has become a *de facto* procedure for effective reporting to ensure that financial statements are free from intentional error and fraud. Their study further confirmed that whistle-blowing has helped reduce financial statement misstatements and errors, especially in emerging economies.

Whistle-blowing and Accountability

The whistle-blowing policy aims to ensure accountability for owners and preparers of financial reports (Brennan & Kelly, 2007). Allenyne (2010) opines that if whistle-blowing is given proper consideration in organizations, it would engender accountability on the part of those saddled with the responsibility of preparing the financial statement. The financial result must show a true and fair view of the organization's position before it is considered accountable to stakeholders who have an interest in the organization.

Review of Empirical Studies

Alleyne (2010) examines the influence of individual, team, and contextual factors on external auditors' whistle-blowing intentions in Barbados. A survey design was used through a questionnaire to 250 external auditors and 18 individual interviews as well as 2 focus groups were conducted in Barbados to gather information about the conceptual model on whistleblowing intention among external auditors. The study reveals that respondents preferred an anonymous internal channel of reporting and showed a general reluctance to report externally.

Furthermore, the findings show that an open-door policy, hotline, and clearly defined policies could encourage whistle-blowing. Dennis et al. (2013) examine accounting students' intent to blow the whistle on corporate fraudulent financial reporting. The study explores an experiment involving accounting students to ascertain their intent to externally blow the whistle on fraudulent financial reporting, given the specified personal and societal consequences of such actions. Findings show a majority of the participants indicated a tendency to blow the whistle, while few indicated otherwise.

Dorasamy (2013) conducted a study on good governance and whistle-blowing: a case of a Higher Education Institution (HEI) in South Africa. The study seeks to examine the extent to which employees are encouraged to blow the whistle at higher education institutions despite legislation that protects disclosure in good faith. Questionnaires were administered to all employees of Durban University of Technology in South Africa. The findings show that employees think that practices relating to whistle-blowing have not encouraged whistle-blowing in the institution.

De George (2006) conducted a study on the propensity of whistle-blowing: empirical evidence from China, Taiwan, and the United States. A survey design was used through the use of a questionnaire to respondents from the three countries. The results show that Americans have a greater tendency to engage in whistle-blowing than Chinese and Taiwanese. The intention of Taiwanese and Chinese to whistle-blow is influenced by the degree of amount involved and also by the extent of unprofessional or illegitimate practices of companies.

Ogunbamila (2014) examines whistle-blowing and anti-corruption crusade: evidence from Nigeria. The study investigated the extent to which whistle-blowing predicted corruption perception index (CPI) score, the extent to which employees engaged in whistle-blowing, and why they did not report cases of wrongdoing. Respondents of 536 employees were sampled from public organizations in South-western Nigeria. The findings show that whistle-blowing could significantly enhance the country's CPI score because the more the citizens engage in whistle-blowing, the better the country's CPI score.

Sunday (2015) examines the effect of whistle-blowing practices on organizational performance in the Nigerian public sector. Survey research was adopted in the study, a total of 700 questionnaires were administered using a simple random technique. The findings show a significant relationship between whistle-blowing practices and organizational performance in the Nigerian public sector. The result shows that employees feel uncomfortable reporting unethical practices within the organization to external bodies [such as ICPC, EFCC, CCB, & NEITI].

Theoretical Framework

This study adopts ethics and moral theory based on Immanuel Kant's (1964) proposition. Kant's theory assumes that it is a moral duty to tell the truth and report any wrongdoing by being rational. In support of Kant, De George (2006) affirms that whistleblowing is a moral obligation of employees to act right and disclose wrongdoing in good faith. Based on both arguments, lawyers, quantity surveyors, auditors, accountants, and other well-meaning citizens have the moral right to act in the public interest and honor public trust by demonstrating professionalism.

Ethics and moral theory play a fundamental role in understanding whistleblowing and credible intelligence reporting in the fight against corruption in Nigeria. By providing a framework to evaluate the morality of actions, these theories offer insights into why individuals report corruption, the societal implications of such acts, and the ethical dilemmas they may face.

Ethics and moral theory provide valuable perspectives in explaining the motivations and implications of whistleblowing and credible intelligence reporting in Nigeria's anti-corruption efforts. They underscore the importance of moral courage, public accountability, and societal welfare. However, the application of these theories is not without challenges. Addressing their weaknesses through robust legal protections, cultural transformation, and institutional support can enhance their relevance and effectiveness in combating corruption.

Methodology

This study employed the use of survey design method, as data were collected through the use of a questionnaire. The big four ACAs (ICPC, EFCC, CCB, and NEITI) were used as respondents for the questionnaire distributed. The big four ACAs were also selected as respondents due to their on-field nature of work and experience, which allowed them to fight corrupt and unethical practices in public and private organizations.

The enforcement departments of the four ACAs were selected as respondents to the questionnaire distributed. The total population for this study is over one thousand (1000) employees, while the sample size is two hundred and eighty-five (285) employees. The sample size was derived through the Taro Yamane formula.

Based on the above, a 285 sample size with an error limit of 5% is considered fit for the study. Out of the 285 sample size, 275 people responded to the questionnaire, which represents a 96% response rate while 4% represents a rejection rate. The distribution of the questionnaires was as follows: ICPC-70, EFCC-80, CCB-65, and NEITI-60.

The questionnaire was constructed using a five-point Likert scale. The questionnaire was divided into two sections; Section A comprises the personal information of the respondents while Section B is on questions relating to the hypothesis. The data collected were analyzed with the use of both descriptive and inferential statistics. The linear regression method was used in this study as the statistical method for analyzing the data gathered.

The study adopts linear regression because it allows an adjusted coefficient of determination (adj. R^2) as a unit to measure the relationship between dependent variables (Whistle-blowing scheme) and independent variables (Credibility of intelligence reporting). The Statistical Package for Social Sciences (SPSS) was used to analyze the data collected for the study.

Model Specification

The basis for this model specification is hinged on the literature reviewed and theoretical framework which seeks to explain the relationship between whistle-blowing and the credibility of intelligence reporting in the fight against corruption in Nigeria. This is carried out from the perception of ethics and moral theory. Ethics and moral theory consider whistle-blowing and quality of intelligence reports as variables that affect Nigeria's socio-economic development and its ranking by Transparency International's CPI.

WB= (CIR).

Where: WB= Whistle-Blowing, CIR= Credibility of Intelligence Reporting.

Consequently, WB policy can be represented as follows:

Equation (1) is WB Policy = f (CIR).....(I)

Assuming a linear relationship, we can rewrite all the above equation (I) in an explicit functional form after taking into consideration independent variables as:

Equation (2) is $CIR = \beta_0 + \beta_1 TRANS + \beta_2 ACC + \beta_3 REL + \beta_4 IND + \beta_5 VR + \epsilon$ (II)

Where:

B_0 = Constant term, TRANS= Transparency, ACC= Accountability, REL= Reliability, IND= Independence, VR= Value Relevance.

Table 1 below shows the regression analysis results for the model specification. The results show that the R square, the coefficient of determination, reveals a high value for all the parameters (ICPC- 72.8%, EFCC—61.2%, CCB—58.2%, NEITI- 78.8%) in explaining the model.

Table 1: Regression Analysis (Model Summary)

	ICPC	EFCC	CCB	NEITI
R	0.808	0.645	0.745	0.788
R ²	0.728	0.612	0.582	0.640

Source: Field Work, 2024.

Table 2: Shows the results of the aggregate correlation coefficients for the model specification. The results show that all the coefficients have a positive value, indicating that whistle-blowing has positive significant effects on the credibility of intelligence reporting in the fight against corruption in Nigeria. All the results of the big four ACAs show a significant value (β_1 (0.831), β_2 (0.654), β_3 (0.545), β_4 (0.570), β_5 (0.642), $p < 0.05$), which means that the variation explained by the model is not due to chance.

Table 2: Model Correlation Coefficient

Model	B	Std. Error	Beta	t-test Statistics	Sig.
(Constant)	4.578	3.660	2.667	2.165	0.000
β_1 (Transparency)	.790	0.089	0.831	1.017	0.001
β_2 (Accountability)	.539	0.079	0.654	1.879	0.002
β_3 (Reliability)	.443	0.076	0.545	1.887	0.001
β_4 (Independence)	.513	0.071	0.570	1.587	0.000

β_5 (Value Relevance)	.727	0.068	0.642	1.404	0.000
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Source: SPSS 20 Output from Field Survey, 2024.

Therefore, the null hypothesis is rejected, while the alternate hypothesis is accepted accordingly. The respondents perceive that whistle-blowing has contributed to the high credibility of intelligence reporting in the fight against corruption.

Findings

The empirical findings of the study indicate that the adoption of whistle-blowing positively correlates with the credibility of intelligence reporting in the fight against corruption in Nigeria.

The study utilized regression analysis, and the adjusted R-squared values for all parameters were high: ICPC - 72.8%, EFCC - 61.2%, CCB - 58.2%, and NEITI - 64.0%. These values suggest that the model effectively explains the relationship.

Furthermore, the aggregate correlation coefficients show positive and significant values for all independent variables: Transparency ($\beta_1 = 0.831$), Accountability ($\beta_2 = 0.654$), Reliability ($\beta_3 = 0.545$), Independence ($\beta_4 = 0.570$), and Value Relevance ($\beta_5 = 0.642$), with $p < 0.05$. This indicates that the variation explained by the model is not due to chance.

Therefore, the study rejected the null hypothesis and accepted the alternative hypothesis, concluding that the whistle-blowing scheme significantly affects the credibility of intelligence reporting in the fight against corruption in Nigeria. The respondents perceived that whistle-blowing has contributed to the high credibility of intelligence reporting in anti-corruption efforts.

Policy Implications of Findings

The following policy implications are highlighted based on the research findings in this paper: The passing of the whistle-blowing bill into law will boost the confidence of Nigerians and ACAs as they rely on credible petitions and intelligence to fight corrupt practices in Nigeria. The effect on the Nigerian economy is that it will improve the level of foreign direct investment (FDI) into the country because of the high confidence global investors will place in Nigerian ACAs. It will boost the country's transparency index from global rating agencies. Also, it will improve the country's image on the corruption perception index, which has remained high among the most corrupt countries in the world.

Conclusion and Recommendations

In conclusion, whistle-blowing is vital in combating corruption in Nigeria, with the credibility of intelligence reports playing a crucial role in its effectiveness. Organizational culture, legal protections, and personal motivations significantly influence individuals' willingness to report unethical practices. As Nigeria grapples with corruption, strengthening whistle-blowing policies and fostering a culture of transparency and accountability will ensure that citizens can contribute to the fight against corruption without fear of reprisal. The establishment of robust support systems and legal frameworks will further enhance the credibility of information reported, ultimately leading to more effective anti-corruption efforts.

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