

WHISTLE BLOWING POLICY AND ACCOUNTABILITY IN THE NIGERIAN PUBLIC SERVICE: AN ASSESSMENT

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Abstract

The high level of corruption especially among public officials in the Nigeria's public service which appears to defy all efforts to tackle by successive administrations is becoming a big challenge to the growth of the nation's public service. The consequence is that it often leads to non achievement of goals and the inability of the government to deliver dividends of democracy to the citizenry. The latest attempt to address the ugly menace of corruption in the Nigerian public service was the introduction of the whistle-blowing policy. The extent to which this policy has contributed in promoting public sector accountability has been a subject of discussion since its introduction. However, little is known with respects to the contributions of the policy in promoting public sector accountability. This study is therefore sought among other things to ascertain the extent to which whistle blowing has contributed in promoting transparency among public officials in the Nigerian public service; determine the extent to which whistle-blowing policy has ensured adherence to laid down public sector financial regulations among public officials in Nigeria; and investigate the extent to which whistle blowing policy has curtailed incidences of looting among public officials in the Nigeria public service. Prebendalism theory by Joseph (1996) and accountability theory by Vance and Egget (2013) were adopted as the theoretical framework of analysis. The outcome of the study showed that whistle-blowing policy has contributed positively to promoting accountability in the Nigeria public sector although its existence is often threatened by some public officials. The researcher therefore recommended that government should enact enabling laws to ensure sustainability of whistle-blowing policy, by so doing, it will bring about bureaucratic transparency and curtail abuse of laid down financial regulations, government should improve the conditions of service for public officials to guard against apparent corrupt practices in the public service; and there should be a serious re-orientation of Nigerian people, thereby letting them know that whistle-blowing is morally justifiable to report bureaucratic malpractices; looting of public treasury and that it is also a collective responsibility for all Nigerians to ensure that prudence and probity in public sector financial management returns to the public service system in Nigeria.

Keywords: Whistle blowing, Accountability, Policy, Nigeria

Introduction

The thrust of governance and service delivery of every nation or state lies in the capacity of her public service system to deliver services to the people; and also on a public service that is devoid of corrupt practices and accountable to the people. Onah (2017) sees public services as all organizations that exist as part of government machinery for implementing policy decisions and delivery of services that are of value to citizens. According to him, it is a mandatory institution of state under the 1999 Constitution of the Federal Republic of Nigeria as outlined in Chapter VI of the constitution under the title: the Executive part I(2) and part II (D) which provides for a public service often referred to as the core service constituting of line ministries and extra-ministerial agencies; the public bureaucracy, or the enlarged public service, made up of the following: services of the State and National Assemblies; the Judiciary; the Armed Forces; the Police and other security agencies; paramilitary services (immigration, custom, correction service),

parastatals and agencies-including social services and commercially-oriented agencies, educational institutions, research institutes, etc. To further buttress the importance of the public service, Ita and David (2018) observed that whether the citizens of a state can live happily and orderly devoid of much conflicts and confusion may be determined to a large extent by good governance exemplified by the public service to the people.

Over the years, the Nigeria public service as argued by scholars and those who served the state in respective capacities has performed below the acceptable standard due to corruption and lack of accountability. Obasanjo (2013) in Ukeje, Ndukwe, Chukwuemeka, Ogbulu and Onele (2019) notes that Nigerians have for too long left shortchanged by the quality of public services which are not delivered without "undue influence" or inducement. Regrettably, the country's extreme income inequality, high level of poverty rate, underemployment, high unemployment rate, poor access to basic needs of life, such as health care facilities, sound education, food insecurity, poor road network, inadequate supply of portable water among others have been linked to corruption and lack of accountability.

The question of accountability draws from its centrality to the success of every public service system. Accountability is the watchword that guides the operations of the public service towards service delivery to the citizens. Accountability is an obligation that ensures proper stewardship and deters dishonesty. In contemporary political and -scholarly discourse, "accountability" often serves as conceptual umbrella that covers various concepts like transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity (Behn, 2001; Njemanze, 2004; Nwoba and Nwokwu, 2018). The Nigeria public service owes its allegiance and stewardship to the generality of the public that entrusted it with responsibilities.

However, available statistics suggest that the Nigeria public service and the public sector in general have been marred by corrupt practices which appear to undermine the quality of service delivery. Before the introduction of the whistle blowing policy, indicators of high level of corruption abound in the country. Public officials seem to be "found wanting in prudent management of public resources and given proper account of their stewardship. There were facts to support the foregoing. For instance, Nigeria was ranked 136 out of 176 countries with a score of just 27 out of 100 on the 2015 corruption perception index (Transparency International, 2015). Nigerians surveyed believe that corruption has astronomically increased from 2011 to 2015. Global Financial Integrity estimated that more than US 157 billion US dollars in the past decades had left the country illicitly (Nkwede and Abah, 2015). The question of accountability seems to be hampered by the quest to accumulate wealth by all means available by some public officials at the expense of providing quality services to the people. The consequences of corruption manifest in government's inability to fulfill her mandates to the people through the public service.

In a bid to fight corruption and ensure accountability, there were measures put in place before the introduction of the whistle blowing policy. These among others included the Corrupt Practices Decree of 1975 promulgated by the Regime of Murtala/Obasanjo, War Against Indiscipline (WAI) by Buhari/Idigbon regime, Code of Conduct Bureau of 1990, Advance Fee Fraud and other related Offences Decree of 1995 by the Abacha Regime which was later re-enacted as the Advanced Fee Fraud and other Related Offences Act, 2006 by Olusegun Obasanjo Administration, Corrupt Practices and Money Laundering Act 2004, the Economic and Financial Crimes Commission Act, 2004; the Independent Corrupt Practices and other related Offences Commission (ICPC), etc.

The above measures by successive administrations were targeted at making sure that public affairs are conducted in line with the agreed set standards so that the citizens could be served better. It is the expectations of the general public that these policy measures would have drastically reduced the menace of corrupt practices in the public service among public officials by making them religiously accountable to the people. Even though the anti-corruption agencies made useful contribution in their quest to fight

corruption and ensure accountability, corruption in the public service continued unabated which culminated the adoption of whistle blowing policy.

Ogunkeye (2016) defined whistle blowing as the disclosure by a person, usually an employee in a government agency or private enterprise to the public mismanagement, corruption, illegality or some other wrong doings. At the international and domestic level, there has been public outcry and ongoing support especially in the areas of good governance and public accountability; there are litanies of high profile fraud, which ranges from money laundering, looting of government properties, impunity, immorality, unruly behaviours and exhibition of stubbornness to the constituted authority to carry out a lawful directive from a superior officer. And the above incidents have negatively affected the practice of public 'accountability in the Nigerian public service which in part prompted the introduction of whistle blowing as a way to checkmate these vices eating deep into Nigerian public service system, and in order to instill the culture of accountability in the nation's public service.

The choice of whistle blowing policy was informed by the success it recorded elsewhere. For instance, Wasiu (2018) documents that whistle blowing policy was first experimented in the United States of America after the failure of multi-national companies such as Eron, Tyco International, Adelphia, Peregrine systems and Worldcom, which resulted in Global Economic meltdown in 2001. The collapse of these companies necessitated the enactment of policy which will prevent future occurrence of great loss to stakeholders as a result of financial recklessness. The event inspired US Senator Paul Sarbanes and US representative Michael G. Ovey to sponsor a bill in 2001 and was passed in 2002 tagged Sarbane-Oxley Act 2002, which contain sections II, as a reaction to a number of major corporate and accounting scandals in the united States. The Act provides for insiders Whistle blower for any perceived financial irregularities in an organization as well as protection of the Whistle-Blower from intimidation, sacking or undue punishment from employers or managers of the victim organization.

In Nigeria, whistle blowing was first used as part of corporate governance of financial and non-financial institutions in the First bank of Nigeria to report financial irregularities. The First bank of Nigeria (2016), in his ethical report stated that, the Central Bank of Nigeria 2012 guidelines section 3.1 provides basis for whistle-blowing for banks and other financial institution in Nigeria. Also, section 5.3.1 of the code of corporate governance for Boards House was another form of Whistle-Blowing in the banking sector of the country.

Consequently, whistle blowing policy was extended to the entire public service as a measure to curb corrupt practices and ensure accountability in public sector financial management in Nigeria. In articulating the objectives of the policy, the former Minister of Finance Mrs Femi Adeosun stated that in line with the Federal Ministry of Finance (FMF), (2016) the whistle blowing initiative is intended to encourage Nigerians (anyone) who have helpful knowledge of a breach of financial regulations, mishandling of government funds, fraud, concealing to report material information. It is limited to violations and" abuses of financial procedures, due diligence, and associated offences or matters in the public sector under FMF whistle blowing programme. In order to motivate the whistle blower and the need to realize the intended goals and objectives of the policy, he or she is entitled to 2.5 percent of the amount recovered.

Following the adoption of the policy, there were some achievements recorded. For instance, it was reported that within the first two months of the implementation of the policy the Nigerian federal government recovered a total of 2, 150 tips from the public, 128 tips came through the website of the ministry, 1,192 was through phone calls, 540 through SMS and 290 through e-mail to the ministry. By July/August 2017, a total of 5,000 tips were received. In October 2017, the then acting chairman of the EFCC Ibrahim Magu, revealed that N527,643,500,553,222-747; GBP 21,222,890 and Euro 547,730 were recovered since the inception of the policy (Tukur, 2017).

Despite the above achievements, cases of financial corruption abound in the public service of the federation. and little is known with respect to its contribution towards promoting accountability in the public service of the federation. It is based on the above backdrop that this study became imperative to investigate the effect of whistle blowing on accountability in the Nigeria public service.

Statement of the Problem

The essence of whistle blowing in Nigeria was to 'checkmate fraud; looting, misappropriation and mismanagement of funds, money laundering and all forms of sharp practices in public sector financial management and by extension promote probity, accountability and transparency in government business. Nigeria's image in the comity of nations has been pitifully battered such that mere mentioning of the fact that one is a Nigerian seems to create fear and lack of trust. Foreign Direct Investment (FDI) appears to be hampered as people hardly invest in an environment and economy characterized by high level of misappropriation of funds, looting, money laundering, forgeries, budget padding among others.

Despite measures put in place to tackle the ugly menace of corruption and promote accountability in the Nigeria public service, including the adoption of whistle blowing policy corruption appears to continue unabated. Corruption seems to have resisted all efforts targeted at reducing it to the barest minimum decades following Nigeria's independence in 1960 especially from 1999 till date. Regrettably, the public outcry for accountability in all sectors of Nigerian economy seems to be in vein, since corruption by every criterion, is far the major challenge that undermines all efforts at socio-economic development of the Nigerian state. In all forms of human violation, political, economical and institutional corruption is presumed to be responsible for both moral and other decadence that pervades every strata of human public life in the study area. It is estimated that Nigeria has lost over \$500 billion to graft and looting of public treasury by government officials since independence (Taiwo, 2015). The public service which ought to guarantee service delivery through provision of basic amenities such as modem schools, hospitals, quality road networks, effective security of lives and properties appears to be found wanting in this regard owing to lack of accountability. Obasanjo (2003) in Ukeje, Ndukwe, Chukwuemeka, Ndukwe, Ogbulu and Onele, (2019) regretted that for too long Nigerians have been left shortchanged by the quality of services which are not delivered without "undue influence" or inducement. Other important social economic indicators such as poverty, level of unemployment and underemployment rates, and maternal mortality ratio among others are far below the acceptable standards.

More worrisome is the fact that the consequences of corruption and lack of accountability manifest in governments failure to meet the needs of her citizens such as provision of pipe borne water, hospitals and quality road networks. Sagay (2016:15) observed with total dismay that:.. the consequences of looting the common wealth of the country could be such level of deprivation in our social and economic services that peoples' lives could be affected like women who could not access quality antenatal care.

Regrettably, the above takes place where public accountability has not been accorded its right place. The case in point is Nigeria where the public service has not been delivered in line with the expectations of the general public due seemingly to inability of the nation's public bureaucracy to live above board in terms of addressing the yearnings of the people.

Objectives of the Study

The objective of this study is to ascertain the extent to which whistle blowing has contributed in promoting transparency among public officials in the Nigerian public service.

Concept of Whistle blowing

Literally, the Cambridge Advanced Learners Dictionary (2010) defined Whistle-blowing as causing something bad that someone is doing to stop, especially by bringing it to the attention of other people. Oxford Advanced Learners Dictionary (2005) defined it as a person informing or who informs people in authority or organization they work for is doing something wrong or illegal. Legally speaking, however, there are no universally acceptable definitions of the term, : because of the uncertainties associated with it. However, it has been defined as the reporting of a wrongdoing that needs to be corrected or terminated in order to protect public interest (Asian Institute of Management 2006). Empirically, Whistle-blowing has to do with calling attention to the wrongdoing that is being perpetrated within an organization or society with the intention of protecting and/or preserving public interest. Lewis (2001) defined Whistle-blowing as circumstances and conditions under which the employees who disclose wrongdoing are entitled to protection from retaliation.

Gilan (2003) defined Whistle-blowing as passing on information from a conviction that it should be passed on despite, not because of the embarrassment it could cause to those implicated. "It has also been defined as a culture that encourages the challenges of inappropriate behaviour at all levels. It may be synonymous with the culture of raising concern by a member of staff about a wrongdoing or misdeeds taking place in his place of work (Shipman, 2005). Gilan (2003), defined it as speaking out publicly or to the authorities regarding any wrongdoing, on financial administrative or regulatory which may harm members of the public which might be taking place in. his organization, either private or public', by current or former employee of that organization, or even somebody who does not have any relationship with that organization. The wrongdoing may include financial scandal to cheat, corruption, sex scandal or mismanagement to health and safety issues that may bring about decline or total collapse of the organization or an immeasurable damage to the public, if necessary measures are not taken.'

The term, Whistle-blowing is thought to have its roots in two different perspective, but related activities; first the term follows from the practice of police or bobbies who blew their whistle when an attempt to apprehend a suspected criminal is made; secondly, it is thought to follow from the practice of referees during sporting events- who'-blow their whistle to stop an action (Miceli and Near, 1992). whistle blowing is a preventive measure taken by an employee to report an individual or organizational misdeed with intention to correct some social ills and societal abnormalities. Furthermore, whistle-blowing is a kind of hue and cry of individual person(s) who felt that the activities of an organization has gone ultra-viral and he raises alarm for change or correction in order to seek justice for the interest of .the general public. It could be done by contractors, employees, clients, suppliers, or anybody who gets to know of certain activities which are detrimental to public good economic social interest of the organization or private business (Erne & Orji, 2021).

Accountability

Accountability in its simplest form means being held to account for one's actions, Preston (1992). It means holding public officials responsible for their actions. Lawten and Rose (1994) defined accountability as a process where a person or group of persons are required to present an account of their activities and the way in which they have or not performed their duties, by implication, a person is held accountable for not only his/her actions but also inactions. Rouse (1997) maintained that accountability entails the demonstration to someone else success or achievement, it involves revealing, explaining and justifying what one does nor has done or how one discharges one's responsibility. In the words of Laxmikanm (2006) "the concept of accountability connotes the obligation of the administrations to give a satisfactory account of their performance and the manner in which they have exercised powers conferred on them". To be specific, accountability means the strong recognition and acceptance of the fact that all

the public officials owe and hold their positions on trust for the people. It implies that those who render public service must account to the people they are expected to serve (Akpan, 1982). Nkoma (2004) is of the view that public accountability is the requirement that those who hold public trust should account for the use of that trust to citizens or their representatives. Stanley (2000) averred that public officials are accountable to three things: stewardship of public funds including:

1. Regularity which means the requirement for all expenditures and receipts to be dealt with in accordance with the legislation authorizing them, any delegated authority and the rules of government accounting.
2. Propriety which is another requirement that expenditures and receipts should be dealt with in line with parliament's intentions and the use of principles parliamentary control, and in line with the values and the behaviour to the public sector management.
3. Value for money and effective management systems again compliance with the law and government policies, initiatives and public expectations of proper -conduct, with performance targeted at the objectives of the rules (ethics) and ultimately, determined to deliver acceptable levels of service to the public. Accountability could be seen as the moral obligation to be answerable to any misconduct or misdeed arising from any one's duty position to the superior authority. Accountability could also entail rendering of account on one's success or failure arising from his/her entrusted responsibilities on the day of reckoning. Accountability may also mean actions taken by public officials to strengthening their records in the cause of daily discharging of their official responsibility, before its exposition in the public.

Whistle-blowing policy in Nigeria became imperative after so many decades of fight against the monster called corruption particularly in the Nigerian public service persisted. Today corruption has permeated all segments of society, especially in the Nigerian public service where many expected public servants to live above aboard and exhibit acts that conform to the global best practices in governance and administration. In Nigeria public officials engage in unwholesome activities such as, embezzlement of public funds, outright exhibition of impunity, stealing of government properties, breaching government order, show of attrition to their subordinates, deliberate fraud in the payroll system, sex scandal, punitive transfer, distortion of financial figures, gross insubordination to the constituted authority, double payment of salary to one staff (salary padding), inflation of contract .and collaboration with unscrupulous elements in public service to dupe government (conspiracy) and other numerous illegalities. It is against this backdrop that the introduction of whistle-blowing policy became imperative to stop the incessant menace of corruption. This policy was introduced in order to work in tandem with existing policies, acts and government agencies towards reducing to the barest minimum corrupt practices and promote accountability.

According to the Federal Ministry of Finance (2016), the policy encourages Nigerians (anyone) who have helpful knowledge of a breach of financial regulations, mishandling of government funds and assets, financial mismanagement, fraud, or concealing reporting material information. The primary goal of the policy is, -therefore to support the fight against financial crimes and corruption by increasing exposure to financial crimes and rewarding the whistle blowers (Lucky, Araniyer, & Williams (2021).

In view of the above, the questions of the contribution of whistle blowing to promoting accountability in the public service have become imperative.-It is therefore, a welcome development in the Nigerian public service, because without accountability, the image of Nigerian public service will be seriously viewed by international communities as a spoilt system.

Empirical Review

Taiwo (2015) studied "effects of whistle-blowing practices on organizational performance In Nigerian public sector: The objective of the study, was to study empirical facts on selected local government in Lagos and Ogun State regarding the impact of whistle-blowing on entities performance in the public sector. A descriptive survey design was adopted. Data were also collected from both primary and secondary sources. Seven hundred (.700*) copies of questionnaires were distributed, however, six hundred and seventy two (672) copies were returned. The study used simple frequency table, descriptive statistics and pearson's correlation co-efficient were employed for different analysis in the study. The findings of the study revealed that there is a significant relationship between exposure of corrupt conducts and organizational performance in Nigeria public sector. The paper therefore recommended that whistle-blowing policy should be upheld as a culture in any organization in Nigeria, as a way to checkmate corrupt practices and promote the principle of accountability.

Similarly, Fawole & Fasua (2017) in their study investigated effective whistle blowing mechanisms in the public sector. The study adopted descriptive survey design and data were collected from both primary and secondary sources. A total of 700 questionnaires were administered out of which 672 were retrieved. Pearson Correlation coefficient was used to test the hypotheses formulated for the study. The findings of the study show that: there is significant relationship between whistle blowing mechanism and performance in the public sector. The study therefore recommends that those who are charged with the responsibility in the public sector should promote the system, procedure and culture of whistle blowing mechanisms, and strengthen internal reporting mechanism as this will assists government to achieve her objectives.

Adetula and Amupitan (2018) also conducted a study titled whistle-blowing as a tool for combating the menace of fraud, forgery and corruption in Nigeria public sector. The study examined whistle-blowing, as a device for fighting corruption in Nigeria. Both primary and secondary sources of data collected were used. 125 copies of questionnaires were distributed but 112 copies were returned, as a sample size. Data collected for the study were analysed using descriptive statistics. Pearson Product Moment Correlation was used to test the hypotheses formulated for the study. The study revealed that there is a significant positive relationship between whistle-blowing and the fight against corruption in Nigeria. The researchers though recommended that government should enact laws to protect whistleblowers to guard against attacks from those corrupt act have been exposed.

Osagioduwa (20.19) investigated "Effectiveness of the Whistle blowing policy in combating corruption in the Nigerian public sector" The specific objective of the study was to determine the effectiveness of the whistle blowing policy in combating financial crime in the Nigeria public sector: Descriptive survey design was adopted for the study. The study was carried out in Delta, Edo, Enugu and Anambra States respectively. Data were obtained through structured questionnaire. Survey design was employed in the study. A total of one hundred and two (102) auditors and 162 accountants were sampled in the public sector. Judgmental sampling Technique (JST) was employed in selecting the 264 respondents in the four states' public organizations. Descriptive statistical technique such as, charts, mean, standard deviation, tables, and percentages response analysis were used in analyzing the data. Cronbach alpha coefficient was used to test for reliability of the research instrument and the result was (0.7110). Pearson Product Moment Correlation Coefficient (PPMCC) was employed in testing the hypothesis formulated for the study. SPSS 23.0 was used. The results revealed that the WBW policy is effective in combating corruption in the public sector of Nigeria. It was recommended that the state and local government should also initiate suitable WBW programme, continuous advertisement on WBW should be on the media, adequate protection of whistle blower should be guaranteed, and the rewards for the whistle blowers should be increased.

More so, Niyi & Akinyemi (2021) carried out a study titled "Whistle blowing policy and fraud prevention and Detection of Listed Deposit Money Banks: Experience from Ekiti State, Nigeria". The broad objective of study was to examine the relationship between effective whistle blowing policy and fraud prevention and detection in deposit money banks in Nigeria. The study sought to determine the relationship between whistle blowing and prevention of management fraud; establish the relation between whistle blowing and prevention and detection of outsiders' fraud etc. Descriptive survey design was adopted for the study. The study's participants were all core and managerial workers of Ekiti State's fourteen listed deposit money institutions. The main instrument for data collection was a structured questionnaire. Out of one hundred questionnaires distributed, 88 were correctly filled and returned. The data was analyzed using inferential statistics such as Chi-square, Analysis, of Variance (ANOVA), and Multiple Linear regression. Findings revealed that there exists a positive significant relationship between whistle blowing policy and monitoring and mitigation of management and outsider fraud in Nigeria money deposit banks. The researcher recommended that deposit money bank management should continue to implement whistle blowing policies to prevent and detect fraud before it occurs, because it is an effective and efficient way of controlling the occurrences of fraud in deposit money banks.

Some challenges facing Whistle blowing policy in Nigeria

Whistle-blowing was a policy initiative of federal government under the leadership of President Muhammadu Buhari which was aimed at stamping out illegalities in his administration such as, stealing of funds meant for developmental projects, abuse of office, sex scandal, gross insubordination, self aggrandizement, willful destruction of public properties, uncontrollable impunity, deliberate misplacement of government priority, and mismanagement of public resources at will. However, this policy in its entirety did not achieve its intended goal due to some challenges.

Poor implementation: Nigeria is blessed with good policy measures but implementation has been the biggest obstacles. Many anti corruption policies, programmes initiated in the past as highlighted in the background of the study with fanfare but little has been achieved in terms of their capability to address the ugly menace of corruption. Another major issue here is on how to restore the seemingly lost public confidence with regards to government promises to improve quality of life of the people due to mainly failure of previous policies and programmes. Some persons still question the genuineness of the policy as some of the agencies saddled with the fight against corruption seem to have been reduced to tools of witch-hunt especially of the opposition.

As De Maria (2005) points out; corruption in Africa, including Nigeria has been so institutionalized that whistle-blowing policies are predominantly addressing non-systematic corruption thereby rendering them ineffective. Because corruption has been institutionalized in most countries, including Nigeria, only very few people in government, schools, businesses and society in general still have the moral standing to crack the moral whip against perpetrators of malpractices in their midst (Taiwo, 2015). Actually, whistle-blowing ought to be an ethical and moral duty. The moral obligation to blow the whistle may need to be justified and supported by cultural, social, religious and legal norms to gain acceptance in the society. It is difficult for a policy of this nature to sail in a clime where wealth is celebrated regardless of its source. The question of motive is critical and needs to be addressed if the whistle-blowing policy in Nigeria is going to succeed in the future. Regrettably, the policy has not clearly stated the motive of the whistleblower, except the warning that "if you report false or misleading Information, it will be referred to law enforcement agents for investigation and prosecution. (FMF whistle-blowing, 2016) so, if the information is correct, it does not make any meaning to the government. If the whistleblower was inspired by greed for monetary reward, attrition, or retaliatory attack or mere malice, Nigerian government had not indicated interest in these areas, so that one could be courageous to do the job of whistle-blowing, couple with the fact that

Nigerian government has not been able to make necessary legislation or pass it into law, so that, the law can make provisions for whistleblower's protection law, whistle-blowing policy is still a mere policy or government initiative which may sustain till next administration or may not unless, the National House of Assembly fast track the passage of the bill on the need to establish whistle-blowing and enabling laws that will ensure its sustainability in fighting sharp practices in Nigerian public service system. Now, it is every person responsibility to report any misconduct(s) found in his/he working environment that will serve as antidote for accountability in Nigerian public service system.

There is yet to be legal framework to protect whistle blowers and this could affect successful implementation of the policy.

Theoretical Framework

The researcher adopted prebendalism theory by Joseph (1996) and accountability theory propounded by Vance, lowing and Egget (2013) as the theoretical frameworks of analysis. Prebendalism explains and highlights the notion of patron-clientelism especially in Nigeria. The theory assumes that state offices are regarded as prebenders that can be appropriated by the office holders who use them to generate material benefits for themselves, and their constituents and Kin groups. As a result of patron-client or identity politics, Nigeria has regularly been one of the lowest ranked nations for political transparency by the Transparency International (TI) in its corruption perception index. Appointment into sensitive position in Nigeria is now viewed as the opportunity to share in the national cake. Public funds are siphoned, diverted and looted with impunity without recourse to its consequences on the common welfare of the people.

On the other hand, accountability theory underscores the very essence of whistle blowing policy. Vance, et al, (2013) assumes that the perceived need to justify one's behaviour to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached. In turn, this perceived need to account for a decision-making process and outcome increases the likelihood that one would think deeply and systematically of one's procedural behaviour. Whistle blowing policy checkmates the activities of public-officials with a view to making them accountable to the constituted authorities.

Over the years in Nigeria, corruption has resulted to loss of huge amount of money owing to leakages, fraud, misappropriation and mismanagement of public financial resources. In essence, corruption is considered as the main obstacle negating good governance. It has been considered the most devastating factor negating Nigeria's 'socio-economic and political development; and widespread corruption in Nigeria has nurtured poverty and low human development indices (Enweremmadu, 2012; Idris, 2021). In order to address the problem of corruption, the principle of accountability becomes imperative.

The relevance of the theories to the study cannot be overemphasized. One is that prebendalism theory explains the popular attitude of public officials to public resources in Nigeria. Corruption among public officials in Nigeria results from the unconventional idea that public officers are means to plunder public resources and common "wealth of the nation. Politics can therefore be said to be too lucrative in Nigeria and most politicians see public offices as their return on investment and as a means of helping their kinsmen and women. This harmful practice has made corruption endemic in Nigeria. Secondly, accountability theory provides the basis for probity and transparency in the management of public sector financial resources and this is central to implementation of whistle blowing policy. The whistle blowing policy is intended to expose financial crimes and promote accountability.

The beauty of accountability lies in the very fact it conditions the behaviour of public officials towards the general public. Nigerians expect that funds made available for the socio-economic

development of the country should be judiciously used and accounted for. Public officials are expected to conduct their affairs in line with public demands so that public service delivery will meet the needs of the citizens. In practice, this has become the major challenge of governance. By extension, the Nigeria public service is yet to meet the yearnings of the citizen due to corrupt practices and all other acts that negate the principle of accountability.

The thrust of whistle-blowing policy is fundamentally to expose corrupt acts and guard against treating public resources as if they were personal resources with impunity. Whistle-blowing policy is therefore in tune with the principle of accountability and the fight against prebenders. It is based on the above backdrop the theories are considered relevant for the study.

Findings

The study found that the act of whistle-blowing serves as an antidote for accountability in the Nigerian public service system. The study also found that corruption "had persisted over the decades in the Nigerian public service system, but it was discovered that whistle-blowing can be effectively utilized as strategy to fight the menace of corruption and other illegalities inherent in the Nigeria public service. The act of whistle-blowing is a moral obligation and justifiable only when the whistleblower is convinced beyond any reasonable doubt that an organization or public official had violated the law or there is a breach of trust and that act of whistle blowing is not an act of bewitching or malice, but a moral obligation aimed at sanitizing public service system in Nigeria.

The policy has assisted to curtail incidences of looting among public officials. In the course of this study, it was found out that since the introduction of this policy, it has not been given a full legal backing, but underway in the National Assembly for its passage into law, however, this study discovered so far, that hitherto, it has not specified modus operandi that will serve as security and protection for any potential whistleblower so that he/she cannot be attacked unnecessarily or face sack from his/her employment.

The study further discovered that accountability in the Nigerian public service system can be achieved through whistle-blowing as an antidote, by the time all Nigerians will begin to see the issue of accountability as an individual business and not as government business, which is always regarded as nobody business. It further argued that law enforcement agents cannot be effective in their duty without accurate information from whistleblowers after thorough investigation.

Conclusion

There is no doubt regarding the effectiveness of whistle -blowing programme in Nigeria despite its few years of its implementation in the Nigerian domain. The trust and confidence Nigerian people have on the programme is not fully rest assured for its sustainability due to whims and caprices that usually characterized such policy related to crime fights in the public sector. However, whistle-blowing is act of reporting fraud and all manner of illegalities found in public sector organization by the people who morally felt that the public service ethics have been broken and such a person (whistleblower) has good intention of correcting wrongdoing being perpetrated by unauthorized officials who bent to destroy the image of public service in Nigeria. Chronic situation of corruption in the Nigerian public service system necessitated the introduction of whistle-blowing policy in order to reduce the menace of illegalities and promote accountability in the public service system in Nigeria. This policy of whistle-blowing will be sustained if all hands are on deck .This paper is a clarion call to>all Nigerians both private and public sector management to brace up the challenges of wrongdoing and report all unethical practices so as to bring back the culture of accountability in the Nigerian public service system using whistle-blowing strategy as an antidote to effect changes for-a better Nigerian public service system.

Recommendations

1. There should be enabling laws to ensure sustainability of whistle-blowing policy, by so doing, it will bring bureaucratic transparency.
2. In order to curtail abuse of laid down financial regulations; government should improve the conditions of service for public officials to guard against apparent corrupt practices in the public service.
3. There should be a serious re-orientation of Nigerian people, letting them know that whistle-blowing is morally justifiable to report bureaucratic malpractices; looting of public treasury and it is also a collective responsibility for all Nigerians to ensure that prudence and probity in public sector financial management returns to public service system in Nigeria.

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