
WHISTLE BLOWING AND FRAUD REPORTING MECHANISMS IN GOVERNMENT PARASTATAL

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Abstract

The Nigerian government has recently implemented its inaugural National Anti-Corruption Strategy since gaining independence in 1960, highlighting whistleblowing as an essential method to fight corruption in the public sector. Nonetheless, this policy was implemented without an extensive legal framework to safeguard whistleblowers. This research investigates the efficiency of whistleblowing and fraud reporting systems in government-owned enterprises, particularly at Rufus Giwa Polytechnic, Owo. Data were collected from 316 staff members in different departments using purposive sampling and structured questionnaires. The analysis was conducted using mean scores and correlation analysis through SPSS version 26.0. Results indicated a strong relationship in the adoption of whistleblowing policy among employees, with greater implementation noted at the procurement level. The t-statistic values (0.004, 0.009, and 0.000) additionally suggest that the whistleblower policy has a significant impact on fraud prevention and that the current fraud reporting systems are effective. The research finds that complete execution of the whistleblowing policy throughout government agencies is crucial for enhanced transparency and accountability. It advises that anti-corruption bodies like the EFCC and ICPC enhance awareness initiatives to inform public workers about the advantages of whistleblowing in identifying and stopping fraud. Additionally, creating a legal structure to safeguard whistleblowers is essential for maintaining the policy and promoting a culture of integrity in the public sector. Successful execution of these strategies will improve bureaucratic transparency and bolster institutional initiatives aimed at reducing corruption in Nigeria.

Keywords: Whistle blowing, Fraud reporting, Mechanism, Government parastatal

Introduction

Whistle-blowing is a crucial mechanism for uncovering fraud and malpractice within organizations, playing a vital role in preventing the loss of corporate and public funds. Dishonesty often thrives in secrecy, making whistle-blowers key players in detecting corruption and promoting accountability

and integrity. For instance, the South Korean Anti-Corruption and Civil Rights Commission recovered approximately US\$50m between 2002 and 2012 following whistle-blower reports. Despite their importance, whistle-blowers frequently face retaliation and persecution, highlighting the need for robust legal protections and safe reporting channels. Without these safeguards, employees' risk being fired, demoted, or harassed, discouraging them from coming forward.

In Nigeria, the public service system is central to governance and service delivery, as outlined in the 1999 Constitution. Whistle-blowing was introduced to combat fraud, looting, misappropriation, and other corrupt practices in public sector financial management, aiming to promote probity, accountability, and transparency. However, despite measures like the whistle-blowing policy, corruption remains pervasive, undermining socio-economic development. Nigeria's image is tarnished, deterring Foreign Direct Investment due to prevalent misappropriation, money laundering, and other malpractices. It's estimated that Nigeria has lost over \$980 billion to graft and looting since independence.

The effectiveness of whistle-blowing is hindered by employees' fear of reprisal and inadequate protective legislation. Nigeria's efforts include initiatives coordinated by the Presidential Initiative on Continuous Audit within the Ministry of Finance, but many employees remain unwilling to report wrongdoing due to safety concerns. Proposed bills like the Protected Disclosures Bill (2009) and Whistle Blower Protection Bill (2018) have faced challenges. Scholars like Ceva and Bocchiola (2020) argue whistle-blowing is an extraordinary response to organizational wrongdoing, viewing it as a form of civic protest when usual channels fail. De George suggests whistle-blowing can be permissible, obligatory, or forbidden, depending on circumstances.

For whistle-blowing to be ethically justified, certain conditions are proposed: significant harm to the public, reporting to management, and escalation when internal processes are ineffective. Whistle-blowing becomes ethically required when there's compelling evidence of serious harm and likelihood of positive change. Employees aren't morally obligated to self-sacrifice; the potential reward must outweigh the risk. The context underscores the complexity of fostering a culture of whistle-blowing in Nigeria's public sector, particularly in institutions like public tertiary institutions in Ondo state, highlighting challenges in promoting accountability and combating corruption.

Existing literature reveals numerous studies on whistleblowing as an anti-corruption tool, including works by Egboh and Akobundu (2020), Ogbomo (2019), and Ulfah et al. (2020), focusing on its role in fighting corruption. However, there's a scarcity of research exploring whistleblowing specifically as a means to prevent corporate criminality, particularly in Nigeria's context. Notably, no empirical studies in Nigeria appear to have examined whistleblowing mechanisms for fraud reporting in government parastatals within tertiary institutions, such as those in Ondo State.

Despite the introduction of Nigeria's whistle-blowing policy to curb corruption and promote accountability, its effectiveness remains limited due to weak implementation, inadequate legal protection, and fear of retaliation among employees. Consequently, many public officials are reluctant to report misconduct, allowing fraud and corruption to persist in government institutions.

Moreover, limited empirical research has examined the practical effectiveness of whistle-blowing and fraud reporting mechanisms within tertiary institutions in Ondo State, creating a critical gap this study seeks to address.

Literature Review

Fraud

Fraud involves illegal actions to obtain quick money or financial gains through deception or trickery; it refers to anything or anyone that takes advantage of individuals in a manner that is dishonest or unauthorized. The economic theory regarding fraud originates from a time when white-collar offenses by Chief Executive Officers (CEOs) in relation to the organization were increasingly common. This theory starts with research grounded in the idea that this is an ineffective contract created in the market for non-starters. A well-known white-collar crime is employee fraud within organizations aimed at personal gain, often leading to the perpetrator leaving the company rapidly once the fraud has been successfully executed.

Whistleblowing

The term whistleblowing has its beginnings in the preparation of police officers and referees blowing their whistles to stop unlawful or foul behaviour (Dasgupta & Kesharwani, 2020). Whistleblowing is a term for which no consensus exists. Academic literature provides one description of whistleblowing as "the revelation by association members (current or past) to persons and establishments that may be able to upshot action of unlawful, unethical, and illegitimate activities regulated by their employers (Hoffman & McNulty, 2010). There are at least four parts to this definition: the whistle-blower; the complaint or wrongdoing exposed; the company, person, or group performing the wrongdoing; and the person or entity receiving the report. The fourth factor is "internal whistleblowing," which occurs when information about wrongdoing is reported to an inside party, such as a manager or executive, within the organization. In contrast, if the disclosure is made to a third party such as a newspaper or an investigative agency is known as an "external whistleblowing" (Dasgupta & Kesharwani, 2020).

Nigeria's Whistleblowing Policy

Nigeria's Federal Ministry of Finance launched a whistleblowing policy in December 2016 to combat corruption, featuring an online portal and rewards of 2.5-5% for information leading to recovery of stolen public funds. The policy yielded significant results, recovering over \$176 million in embezzled assets within two months. However, the policy has shortcomings, particularly in protecting whistleblowers from risks, which may impact its long-term success. According to Demming (2017), there are three key areas the government should revisit to encourage individuals to take on these risks and ensure the policy's sustained effectiveness. The policy's success is evident, with recoveries including N83 billion, \$609 million, and €5.4 million between 2017 and 2023

Factors Influencing Whistleblowing

The Culture of the Society

Culture is critical for whistle-blowers because it determines the degree to which whistleblowing is realised suitable and so serves as a barometer of an organization's readiness to change. At all management levels, the company culture must encourage reporting of unlawful behaviour and misconduct. Multiple reporting routes, appropriate support and safety for reporters, good training, and efficient disclosure administration all underwrite to the creation of a "speak up" culture (Mukonya & Tadu, 2016).

Reward

When it comes to encouraging employees to come forward with information about misconduct, some companies regard financial incentives as an effective tool. The Reserve Bank of Zimbabwe reportedly offers a 5% reward to anyone who blows the whistle on cash hoarding, selling, or illegal operations, as reported by The Business Chronicle (2019). The award was five percent of the total money that was reported. Compliance with anti-money laundering legislation and industry standards was a primary goal of the incentives. The nation's financial woes as a result of externalization and other unlawful acts motivated this. Mukonya and Tadu (2019) suggest, however, that compensating whistle-blowers may create the perception that they are doing so in order to receive compensation for their ostensibly beneficial actions. Whistle-blowers are considered as professionals who profit from the sale of information. As such, the whistle-blower may provide information in exchange for a payment.

Channels of Reporting

It has been established that reporting routes either encourage or discourage whistleblowing. Corporations choose that eyewitnesses disclose unprincipled behaviour inside, as external reporting can result in reputational harm and a significant risk of lawsuits (Berry, 2019). Whether an internally managed channel is preferable or not is a function of the surrounding environment (Mukonya & Tadu, 2019). It is not advisable to disclose unethical behaviour internally if doing so would benefit the organization, as the target of the complaint is unlikely to correct the behaviour. An internal hotline may be more appealing to witnesses than an external one when the misconduct benefits only the perpetrator; in this case, the corporation has a higher incentive to investigate the allegations and take remedial action.

Theoretical Review

Ethical Theory of Whistle blowing (ETW)

Richard De George put forth this idea in 1986 to address the risks one assumes and the dangers one faces, particularly concerning business entities; these core principles are relevant to other contexts, including the public sector in Nigeria. The main issue, however, is that defining morally permissible

and morally mandatory whistleblowing may be challenging to achieve. Hoffman and McNulty (2020) aptly noted that the distinction between what is morally permitted and what is morally required is troubling, as it appears to weaken the bond between duty and moral righteousness; if something is allowed but not necessary, it would hold minimal moral significance. De George's criteria imply that there is no ethical obligation for self-sacrifice.

Empirical Review

Research on whistleblowing has highlighted several key factors influencing individuals' intentions to report fraud and misconduct. Sani et al. (2020) found that self-efficacy and responsiveness significantly impact future internal auditors' whistleblowing intentions, based on a study of 193 accounting graduates. Similarly, Ulfah et al. (2020) surveyed 2,214 Indonesian government officials and discovered that ecological dynamics and fear of reprisal play substantial roles in determining whistleblowing channel preferences, with fear of retaliation being a major deterrent.

Studies in Nigeria have shown promising results from the country's whistleblowing policy. Edih (2020) reported that the policy generated 5,000 tips, leading to the recovery of billions of naira, although a significant challenge is the lack of legal protection for whistleblowers against victimization. Egboh and Akobundu (2020) interviewed senior officials from Nigeria's anti-corruption agencies and found that whistleblowing policies foster transparency and openness, contributing to combating corruption in both public and private sectors.

Globally, whistleblowing is recognized as an effective strategy for preventing corporate wrongdoing, as seen in Moyo's (2020) study at Schweppes Zimbabwe. The research identified whistle-blower hotlines and reward schemes, demonstrating that whistleblowing can expose crimes committed by powerful individuals and hidden unethical activities. Nigeria's Whistleblowing Policy, introduced in 2016, offers rewards of 2.5-5% of recovered amounts for credible information, though it lacks comprehensive legal protection for whistleblowers.

Methodology

This study employed a survey-based methodology, deemed suitable for addressing the research objectives and problems, focusing on government workers at Rufus Giwa Polytechnic Owo, Ondo State. A sample of 316 employees was randomly selected using purposeful sampling, allowing the researcher to judiciously choose participants. Primary data was collected via a self-administered, structured questionnaire comprising two sections: respondent bio-data and measures of research variables using a five-point Likert scale. The instrument's content validity was established through expert consultation, and reliability was assessed using Cronbach's alpha, with a benchmark of 0.7; preliminary analysis of 10 questionnaires yielded coefficients of 0.77 and 0.74 for organizational culture, effectiveness of whistleblowing, attitude of whistle-blowers, and corporate crime. Data analysis was conducted using SPSS version 26, involving descriptive statistics for respondent profiling and variable depiction, and correlation analysis to examine relationships between independent variables and the dependent variable.

DATA PRESENTATION AND ANALYSIS

Data Presentation

Table 1: Distribution of Respondent base on Bio-data

Variables	Option	Frequencies	Percentages
Gender	Female	64	20
	Male	252	80
	Total	316	100
Ages	21-30	75	24
	31-40	89	28
	40-above	152	48
	Total	316	100
Working Experience	Less than 1	12	4
	1-5yrs	65	20
	5-above	239	76
	Total	316	100
Qualification	B.Sc.	50	16
	M.Sc./MBA	87	28
	PhD	156	49
	OND	23	07
	Total	316	100

Source: Fieldwork Survey, 2024

From the table above, it is indicated that out of respondents there are more males than females that were academic staff at the four institutions used. This is so because the males have a greater share of 80% as regards comparison to the women of 20%. This implies that men give themselves more for academic pursuit than women in educational sector of life.

According to the table above, which has shown the age structure of academic staff that respond to the questionnaire assigned, out of 316 respondents 75 academic staff were within the age range of (21-30) which was 24%, 89 academic staff were within the age of (31-40) which was 28% and 155 academic staff were within the age of (40-above) with 155%, this shown that more youth were into academic field, this mean, the future of educational sector is brighter and robust.

According to the table above, which shown the marital status of the academic staff based on the questionnaire assigned to the two tertiary institutions, out of 316 respondents 16 of them which is 5% were divorced, 120 respondents was 38% were Single, while the rest 183 respondents were 57% are married people, hence, considering that married people worked in the academic sector. The working experience shown the length at which some academic staff has stained in lecturing job long in order to respond to the whistle-blowing policy, this is range less than 1 year to 1-5years and 5years-

above. Less than 1 was 12 with 4% and 1-5years 65 with 20% and 5-above 239 with 76%. This mean that few academic lecturers are employed less than 1 year.

From the table above, it is showed that 16% of the Academic Staff are Degree Holders, 28% are Master Holders as 49% are Doctor of Philosophy Holders while, 7% are Ordinary National Diploma (OND). According to the analysis it is showed therefore that more Doctorate holders (PhD) were captured to respond to the questionnaire.

Data Analysis

Correlation technique analysis is a test of “strength” and “relationship” between two or more variables base on the following reasons;

- i. The sample was randomly drawn from population.
- ii. Values for the variables are mutually exclusive.

The below are the presentation of inferential analysis of research in line with research questions and research hypotheses specified. Correlation statistical technique (Cr) formula for Karl Pearson Correlation;

$$r_{x\hat{a}} = \frac{\sqrt{\sum_{j=1}^k (x_j - \bar{x})_s \sum_{j=1}^k (\hat{a}_j - \bar{\hat{a}})_s}}{\sum_{j=1}^k (x_j - \bar{x})(\hat{a}_j - \bar{\hat{a}})}$$

Table 2: Karl Pearson Correlation between Whistle Blowing Policy and Corruption Level

	Whistle Blowing Policy	Corruption Level	Fraud Reporting Mechanism
Whistle Blowing Policy	Pearson Correlation	1	-.708**
	Sig. (2-tailed)		.004
	N	316	316
Corruption Level	Pearson Correlation	-.708**	1
	Sig. (2-tailed)	.004	
	N	316	316
Fraud Reporting Mechanisms	Pearson Correlation	.909**	-.395**
	Sig. (2-tailed)	.009	.000
	N	316	316

Source: SPSS V26 **. Correlation is significant at the 0.05 level (2-tailed).

Data Interpretation

This coefficient reflects the nature and degree of the connection between Whistle Blowing Policy, Fraud Reporting Mechanisms, and Corruption Level at Rufus Giwa Polytechnic, Owo. Its numerical value varies between -1 and +1 ($-1 \leq r \leq +1$). Where r is (Cr) . The correlation matrix table above reveals the correlation coefficient value that shows the nature and degree of the relationship between the Whistle Blowing Policy and the Corruption Level at Rufus Giwa Polytechnic, Owo. Its numerical value varies from -1 to +1 ($-1 \leq r \leq +1$), ($-1 \leq -0.708 \leq +1$). There was a negative relationship between Whistle Blowing Policy Effect and Corruption Level at Pearson correlation coefficient has -0.708 (70.8%) shown. This implies that for whistle blowing policy to be effective at tertiary institution that covered as a result of government implementation of it in school, academic staff in institution must relies on it and it was significant at 0.05 (5%) level of significant because, the ($p\text{-value} < 0.05$) which was $P=0.004$. this mean, there was 70.8% negative relationship between Whistle Blowing Policy effect and Corruption Level in this institution captured and this reflect how the policy has rely on worked since all these days that has been implemented in this institution by government and private sector.

From the correlation matrix table above, we can find the correlation coefficient value that indicates the nature and extent of the relationship between Whistle Blowing Policy and Fraud Reporting Mechanism at Rufus Giwa Polytechnic, Owo. Its numerical value ranges from -1 to +1 ($-1 \leq r \leq +1$), ($-1 \leq -0.909 \leq +1$). There was a positive relationship between Whistle Blowing Policy Effect and Fraud Reporting Mechanism at Pearson correlation coefficient has 0.909 (90.9%) shown. This implies that for whistle blowing policy to be effective at tertiary institution that covered as a result of government implementation of it in school, academic staff in institution must relies on it and it was significant at 0.05 (5%) level of significant because, the ($p\text{-value} < 0.05$) which was $p=0.009$. this mean, there was 90.9% positive relationship between Whistle Blowing Policy effect and Fraud Reporting Mechanism in this institution captured and this reflect how the policy has rely on worker since all these days that has been implemented in this institution by government and private sector.

Discussion and Findings

The research indicates that whistle-blowing functions as a remedy for accountability in the public service system of Nigeria. The results of the study indicate that whistleblowing may serve as a powerful tool to address corruption within Nigeria's public service framework.

This is consistent with previous research, which highlights the importance of whistleblowing in promoting accountability and transparency in government institutions (Brown, 2008; De Maria, 2008). For instance, a study by Brown (2008) found that whistleblowing policies can lead to significant improvements in organizational accountability and reductions in corruption. The study also found that the Whistleblowing Policy has assisted in curtailing incidences of looting among public officials. This is in line with the findings of a study by Transparency International (2019), which reported that effective whistleblowing mechanisms can deter corrupt practices and promote good governance. However, the study revealed that the Whistleblowing Policy in Nigeria lacks full

legal backing, which is a concern raised by previous research. According to a study by Oluwaniyi (2019), the absence of robust legal protection for whistleblowers can undermine the effectiveness of whistleblowing policies. Furthermore, the study found that the policy has not specified a *modus operandi* for protecting potential whistleblowers. This is consistent with the findings of a study by Adeyemo (2020), which emphasized the need for clear guidelines and protection mechanisms to ensure the safety and security of whistleblowers.

The study's findings also suggest that accountability in the Nigerian public service system can be achieved through whistleblowing. This is in line with the views of previous researchers, who argue that whistleblowing can promote accountability and good governance (De Maria, 2008; Brown, 2008). It also argued that law enforcement officials cannot fulfill their responsibilities effectively without precise information from whistleblowers following a comprehensive inquiry.

Conclusion

The importance of disclosing crime in municipal oversight has been recognized and embraced globally as a key tool for effective governance and curbing fraud. The outdated and severe common law principles of an employee's duty of loyalty and confidentiality are gradually fading away in favor of a more responsible culture of reporting illegal activities that impact the public and serve the public good. This culture has been embraced and safeguarded both internationally and domestically. Nonetheless, African nations appear to lag in creating comprehensive laws that safeguard whistleblowers. Nigeria is not an exception in this context; however, the two bills currently in the Nigerian legislature have been hastily prepared without proper consideration for some of the most effective international standards in whistle-blower protection. Many of the essentials in these bills are challenging and lack clarity. No suitable mechanisms have been established to effectively implement their regulations. There are no compensation systems for courageous whistleblowers. There is no provision for adequate assistance to whistleblowers. Their names do not align with their overall objectives. It is crucial for the bills to be revised according to the commonly accepted standards and practices of whistleblower protection.

Recommendations

The following recommendations are made for this study:

- i. Legislation should be established to guarantee the sustainability of whistle-blowing policies; this will promote bureaucratic transparency within institutions.
- ii. The protection of whistleblowers is a crucial element that cannot be emphasized enough. The Protected Disclosure Bill (2016) and the anti-corruption framework provide certain protection for employees. The protection of whistleblowers must be comprehensive to ensure it encourages employees to report misconduct.
- iii. The government must enhance the working conditions for public officials to protect against obvious corrupt behaviors in public service.

- iv. Advancement of its mindfulness operations requires incorporating additional languages alongside English. The majority of people in Nigeria are not educated in English as much as anticipated. The language barrier may contribute to a lack of complete understanding of the Deception and Corruption policy in Nigeria. Consequently, it is essential that the posters and other promotional materials intended to raise awareness of the Fraud and Corruption Policy, along with other whistleblowing channels like the Fraud Hotline, are available in additional languages, including Yoruba, Hausa, and Igbo.
- v. Monitoring and evaluation involves measuring and assessing performance to achieve outcomes and outputs more effectively. Nigeria can use monitoring and evaluation to assess the effectiveness of whistleblowing systems by tracking the actions and their outcomes. Monitoring and evaluation can likewise be applied to enhance the effectiveness of the whistleblowing system.

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