WHISTLE BLOWING: A WAY OF FOSTERING ACCOUNTABILITY AND TRANSPARENCY IN PUBLIC SECTORS IN NIGERIA

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Abstract

It has been unanimously agreed that corruption remains the number one factor retarding economic growth of Nigeria. Accountability and transparency is factually non-existent in the public sector. The anti-corruption agencies are equally finding it difficult to prosecute offenders due to inadequate information. It is for these purposes that many have called for the passage of whistle blowing law, as a way of assisting in curbing corruption and fostering accountability in the public sector. This paper specifically attempts to relate high level of corruption and lack of accountability in public sectors to non-existence of whistle blowing policy. The paper therefore concludes that whistle blowing if encouraged will effectively aid accountability, transparency and curb corruption in public sectors in Nigeria.

Keywords: Accountability, Public Sectors, Transparency, Whistle Blowing

1.0 Introduction

There has been a rethinking among accounting and ethics expert on the quality of corporate governance amongst organizations globally. The reason for this is the growing incidence of collapse of organizations due to corruption and mismanagement (Dart, 2011; Lewis & Uys, 2007). The ripple effect of this for Nigeria is even more pronounced. For several years, she has paraded dismal statistics in respect of her ranking in corruption and competiveness. She ranked 144 out of 177 and 127 out of 144 in 2014 Corruption Perception Index and Global Competitiveness Index Report respectively. Worse still, this situation widens income gap and inequality among Nigerian citizenry. This paradox presents itself in Nigeria which produces the richest man in Africa alongside being the country with the third largest destination of poor persons. It is no wonder that there is continuous increase in restiveness, criminality and insecurity in Nigeria. Incidentally, fraudulent and corrupt practices in corporate and government organizations could be reduced drastically, if not entirely eliminated, where there is sufficient motivation and environment for whistle-blowing (Sweeny, 2008). Consequently there has been a growing global attention and support for whistle-blowing as a means of checking fraud and protecting common wealth (Surbanes & Oxley, 2002). It is against this backdrop that this paper explores how whistle-blowing can curb fraud and corruption and foster accountability in our public institution by helping to deter or detect wrongdoings in workplace, acting as early warning mechanism to prevent impropriety and corruption within the public institutions.

2.0 Literature Review

2.1 Conceptual Framework of Whistle-Blowing (WB), Accountability and Transparency

Whistle-blowing is generally seen as 'an old wine in a new wine skin'; meaning that it has always been in practice in various forms and adopting various names. There is however, convergence in the literature over time about the meaning of whistle-blowing. Ajetunmobi (2012) sees whistle-blowing as making disclosures, by the individuals, of illegal, corrupt, fraudulent or illegitimate practices to those persons or agencies that may be able to effect an action. Near and Miceli (1985) define it as; "the disclosure by organisation members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action." From these definitions, we can deduce the elements of whistleblowing to include:

- The whistle-blower;
- The Whistleblowing Act;
- The party to whom the complaint is made; and,
- The organization or persons against which the complaint is lodged (Bowen, Call & Rajgopal; 2010).

The profligacy level as exposed over time has brought to the fore the importance of whistle-blower's in public sector in Nigeria. The Achilles heel of whistle-blowing in Nigeria is the absence of laws guiding whistle-blowing and guarding whistle-blowers (Babajide, 2013).

Therefore, A **whistleblower** (also written as **whistle-blower** or **whistle blower**) is a person who exposes any kind of information or activity that is deemed illegal, unethical, or not correct within an organization that is either private or public (Vandekerckhove, 2006). The information of alleged wrongdoing can be classified in many ways: violation of company policy/rules, law, regulation, or threat to public interest/national security, as well as fraud, and corruption (Near, 1985). Those who become whistleblowers can choose to bring information or allegations to surface either internally or externally. Internally, a whistleblower can bring his/her accusations to the attention of other people within the accused organization such as an immediate supervisor. Externally, a whistleblower can bring allegations to light by contacting a third party outside of an accused organization such as the media, government, law enforcement, or those who are concerned. Whistleblowers, however, take the risk of facing stiff reprisal and retaliation from those who are accused or alleged of wrongdoing.

According to Ralph (1972), whistleblowing "is an act of a man or a woman, who, believing in the public interest overrides the interest of the organization he serves, publicly blows the whistle if the organization is involved in corrupt, illegal, fraudulent or harmful activity."
The definition has undergone some debate since then, but whistleblowing is now generally accepted as an act by a person or group to disclose to authorities or to the public acts of significant wrongdoing. The wrongdoing may relate to a violation of the law, unethical activities, health and safety violations or other matters which pose a risk or danger to public health, safety or interests.

There is no law, no system and no set of regulations which can more effectively hold governments to account than the conscience of man. Opposition parties, the public and the press rely on individuals, not systems, to tell us what those who rule over us would like us not to know. We call them "whistleblowers" because, like referees, they seek to keep the players in our political system in check.

Leading arguments in the ideological camp that whistleblowing is ethical maintain that whistleblowing is a form of civil disobedience, and aims to protect the public from government wrongdoing (Delmas, 2015 and Alford, 2001). In the opposite camp, some see whistleblowing as unethical for breaching confidentiality, especially in industries that handle sensitive client or patient information (Firtko & Jackson, 2005). Legal protection can also be granted to protect whistleblowers, but that protection is subject to many stipulations. Hundreds of laws grant protection to whistleblowers, but stipulations can easily cloud that protection and leave whistleblowers vulnerable to retaliation and legal trouble. However, the decision and action has become far more complicated with recent advancements in technology and communication (Delmas, 2015). Whistleblowers frequently face reprisal, sometimes at the hands of the organization or group they have accused, sometimes from related organizations, and sometimes under law. Questions about the legitimacy of whistleblowing, the moral responsibility of whistleblowing, and the appraisal of the institutions of whistleblowing are part of the field of political ethics.

It is very glaring that the culture of whistle blowing has been accepted and recognized universally as one of the tools to promote good governance and combat corruption (Oyebade 2016).

Accountability refers to duties and responsibilities and answering for the performance of those duties and responsibilities. In the ideal, managers of a corporation are accountable to the board that is accountable to shareholders. In democratic government, bureaucrats are accountable to elected officials who are accountable to voters.

In ethics and governance, **accountability** is answerability, blameworthiness, liability, and the expectation of account-giving (Dykstra, 1939). As an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit and private (corporate) and individual contexts. In leadership roles (William, 2006), accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences.

In governance, accountability has expanded beyond the basic definition of "being called to account for one's actions" (Mulgan, 2000 & Sinclair, 1995). It is frequently described as an account-giving relationship between individuals.

Accountability is to people with a legitimate interest and is about controlling conduct and preventing mismanagement and misconduct.

Frequently, accountability is a two-way relationship. Again in the ideal:
- Most managers have a responsibility to their employees to ensure that they work in an environment and with tools which enable them to do their jobs efficiently, and to provide honest and constructive performance appraisals.
- Employees are responsible for ensuring the work is done properly and in a timely manner, and for improving their performance when required.

Similarly, employees should not have to:
- Work in an environment which is dangerous
- Perform acts which are unethical or illegal
- Observe the unethical or illegal behaviour of others.

Nor should they, through their actions, endanger others or allow problems to go unaddressed. For example, if fraud is occurring in a corporation, the board of directors and the shareholders have a right to know.

Accountability also implies that there are mechanisms by which the performance of responsibilities can be reported, heard and acted upon in a constructive manner. Shortcomings must be able to be addressed by remedial action or penalties.

Thus, where there are no mechanisms to report on the performance of duties and responsibilities or no means to address poor conduct, mismanagement or misconduct, no accountability can be said to exist.

To be transparent, is a key challenge in preventing and fighting corruption is to detect and expose bribery, fraud, theft of public funds and other acts of wrongdoing. One of the most direct methods of shining the light on corruption is whistleblowing. Unfortunately, whistleblowers commonly face retaliation in the form of harassment, firing, blacklisting, threats and even physical violence, and their disclosures are routinely ignored.

Being transparent, it is believed that the individual right to freedom of expression includes the right to point out acts of wrongdoing – both in government and in private companies. Even beyond this basic right is the simple fact that people who step forward to disclose wrongdoing – particularly when public safety, health or resources are at stake – should be acknowledged and protected, not punished and ostracized.

To help to ensure that whistleblowers are adequately protected from reprisals, and to provide them with easy-to-access avenues to make their disclosures, Transparency International is engaged in a wide range of advocacy, public awareness and research activities in all regions of the world.

According to Carolyn (2009), transparency reveals three metaphors: transparency as a public value embraced by society to counter corruption, transparency synonymous with open decision-making by governments and nonprofits, and transparency as a complex tool of good governance in programs, policies, organizations, and nations. In the first metaphor, transparency is subtly intertwined with accountability. In the second, as transparency encourages openness, it increases concerns for secrecy and privacy. In the third, policymakers create transparency alongside accountability, efficiency, and effectiveness. The analysis concludes that these meanings affect the way organization members' conduct and will conduct their day-to-day activities and how policies are and will be created. Transparency is becoming an unofficial mandate by the public and is often a legal mandate.

In the ranking of countries by Transparency International using corruption perception index (CPI), Nigeria has continued to be viewed as a country synonymous to corruption. For instance in 2014 Nigeria was ranked 144 out of 177 countries assessed and also in 2015, Nigeria ranked 136 out of 167 countries assessed with a score of 26%. It was also stated by Transparency International from 2009 through 2013 that Nigeria has CPIA transparency, accountability, and corruption in the public sector rating is 3 out of 6, with 1 meaning low and 6 meaning high (Adetula & Amupitan, 2018).

2.2 Whistle-Blowing (WB) and Accountability:

WB if understood correctly is not about informing in the negative, anonymous sense but rather about "raising a concern about malpractice within an organization". The bravery of being prepared to blow the whistle is directly related to the cultural resistance in many organizations to transparency and accountability. Whistle blowing is therefore a key tool for promoting individual responsibility and organizational accountability. Accountability requires that a public officer entrusted with public resources has the obligations to report on the management of such resources and be answerable for the fiscal, managerial and programme responsibilities that are conferred. This presupposes that a public officer must not betray the public trust. But it is a known fact in Nigeria that many public office holders has corruptly enriched themselves and have gone scot-free. In order to protect the interest of the public, there is need for a mechanism to notify the appropriate institution about any unethical behavior by public official. It is for these reason that many have called for Whistle Blowing Act which if passed would safeguard public interest and lend credence to the fight against corruption and promote transparency and accountability.

Consequently, the nexus between whistle blowing and accountability is that WB is expected to curb the excesses of public officials who may have any intention to subvert due process. It will also assist in providing information that would be needed by public auditors to carry out their work. This information would also be useful during investigation and prosecution.

2.3 Public sector whistleblowing

Recognizing the public value of whistleblowing has been increasing over the years. Exposing misconduct or illegal or dishonest activity is a big fear for public employees because they feel they are going against their government and country. Private sector whistleblowing protection laws were in place long before ones for the public sector. After many federal whistleblowers were scrutinized in high-profile media cases, laws were finally introduced to protect government whistleblowers. These laws were enacted to help prevent corruption and encourage people to expose misconduct, illegal, or dishonest activity for the good of society (Lee, 2011). People who choose to act as whistleblowers often suffer retaliation from their employer. They most likely are fired because they are an at-will employee, which means they can be fired without a reason. There are exceptions in place for whistleblowers who are at-will employees. Even without a statute, numerous decisions encourage and protect whistleblowing on grounds of public policy. Statutes state that an employer shall not take any adverse employment actions any employee in retaliation for a good-faith report of a whistleblowing action or cooperating in any way in an investigation, proceeding, or lawsuit arising under said action. Federal whistleblower legislation includes a statute protecting all government employees. In the federal civil service, the government is prohibited from taking, or threatening to take, any personnel action against an employee because the employee disclosed information that he or she reasonably believed showed a violation of law, gross mismanagement, and gross waste of funds, abuse of authority, or a substantial and specific danger to public safety or health. To prevail on a claim, a federal employee must show that a protected disclosure was made, that the accused official knew of the disclosure, that

retaliation resulted, and that there was a genuine connection between the retaliation and the employee's action.

2.4 The Typologies of whistle blowing

The typologies of whistle-blowing are:

Formal versus Informal: Formal reporting is when wrongdoing is done following the standard lines of communication or a formal organizational protocol for such reporting, whereas informal whistle-blowing is done by the employee personally telling close associates or someone she or he trusts about the wrongdoing using grapevine or other informal channels of communication other than the ones allowed by the organization.

Identified versus Anonymous: Identified whistle-blowing is an employee's reporting of wrongdoing using his or her real name, whereas in anonymous whistle-blowing, the employee conceals his/her identity and might use an assumed name.

Internal versus External: Internal whistle-blowing is the employee's reporting of wrongdoing to a supervisor or someone else within the organization who can correct the wrongdoing and External Whistle blowing is reporting of a wrongdoing to outside agencies believed to have the necessary power to correct the wrongdoing.

2.5 Stages and Sequences of Whistle-Blowing (WB)

Whistle-blowing, where it is properly done, passes through various internal stages before it is being blown as a whistle. Managers of organizations should be circumspect to pick out signals related to these stages and intervene before the information gets to outsiders. These stages are:

- ✓ **Potential Whistle-Blowing Scenario:** The scenario that prompts whistle-blowing is discovery of someone doing something that is ethically wrong in an area that you have more information than others and which when made public will change the course of action.
- ✓ **Assessing the Seriousness of the Malpractice:** This is where assessment of the consequences of the wrongdoings to the organization, client and/or the public is made. The key question here is; how serious are the infractions? Do they have serious consequences on the welfare of the public? Once the answers to the questions above are in the affirmative, then WB can proceed to the next stage.
- ✓ **Reality Check of the WB Information:** At this stage the whistle-blower wants to be sure that his/her facts are correct. Crosschecking with colleagues and relevant documents may be necessary at this point.
- ✓ **Holistic Assessment of the Collateral Implications of WB**: This is where other decision levels and the strategic intent of the organization are assessed in the light of the wrongdoing. The focal question here is; are there other persons who can moderate act of WB?
- ✓ **Exhausting Internal Means of Resolving the Matter:** The potential consequences of WB suggest that there is need to draw management attention to the problem. This can even get as far as the Audit Committee of the Board of the organization.

✓ **Blowing the Whistle:** Once it is clear that management is aware of the problem and they are likely to do nothing or actively in support of the infraction, then it is time to blow the whistle to bodies outside the organization that can bring pressure for corrective action - media, regulators and legal authorities.

2.6 Personal and Contextual Factors that Influence Whistle-Blowing

Below are a number of personal factors that influence WB. These personal factors are what Alleyne, Hudaib & Pike (2013) call 'Antecedents' comprising:

- **Personal Attitude:** This is an individual's assessment of the extent of approval or disapproval of a specific behaviour. This is mainly anchored on one's belief of the behavioural consequences and evaluation of those consequences.
- **Perceived Behavioural Control (Self Efficacy):** This is the perception of how easy or difficult it would be to perform a specific behaviour. It is the position of theory of planned behaviour that the greater the perceived behavioural control, the higher the chances or likelihood of blowing the whistle.
- **Independence Commitment:** This is simply the intensity of an accountant's belief in the accounting professional ethos of Auditor independence — described as the likelihood that an auditor will highlight any breaches and misstatements in the financial statements when discovered (DeAngelo, 1981).
- **Personal Responsibility for Reporting:** These are factors (such as moral sense of right or wrong or demands of the office (role) or social responsibility) that make it obligatory for an accountant to report wrongdoing. The more an accountant sees whistle-blowing as his personal responsibility, the more the likelihood that he will indulge in it.
- **Personal Cost of Reporting:** This is the individual accountant's assessment of the risk of reporting. This is inversely or negatively related to whistle-blowing, meaning that the higher the personal cost the lower the chances of reporting and vice versa.

2.7 The contextual factors that influence WB

The contextual factors that influence WB are:

- ➢ **Perceived Organisational Support (POS):** This is the employees' perceptions of "the extent to which the organization values their contributions and cares about their well-being" (Eisenberger, Fasolo, & Davis-LaMastro, 1990). The more the individual accountant feels that the organization will support his/her intentions to report wrongdoing the higher the chances that he/she will blow the whistle.
- ➢ **Team based Norm or Variable:** This is defined as "legitimate, socially shared standards against which the appropriateness of behaviour can be evaluated" (Chatman & Flynn, 2001). Auditing is more of group and team activity and studies suggest that group decisions are superior to and sometimes colour individual decisions. For instance; why did no one within the audit firm of Arthur Andersen blow the whistle

on the audit partner's collusion with Enron's management and subsequent decision to obstruct justice by shredding documents?

➢ **Individual, Firm and Societal Effects:** Whistle-blowing has positive and negative consequences to society, the individual whistle-blower and his/her audit firm. Positive societal effects could include the reduction of the cost to society, resulting from loss of shareholders' confidence and undermining of the capital markets; reduction of loss of jobs as a result of a closure of the firm, and also ensuring potential tax revenues to the government. Whistle-blowing will flourish where the blower believes that it will lead to positive consequences to the firm, individuals and the society at large.

2.8 Benefits and Risks Associated with Whistle-Blowing

The benefits of WB are summarily presented below:
- It leads to stoppage of unethical businesses with all the harm it poses to the society.
- It proactively prevents corruption and unethical practices.
- It promotes public good and saves society from all sorts of malpractices, some of which include:
  - ► Financial misconduct.
  - ► Health and safety risk.
  - ► Padding an expense report.
  - ► Violating laws about hiring and firing.
  - ► Corruption and misconduct.
  - ► Unfair Discrimination.
  - ► Attempt to suppress or conceal any information relating to any of the above.

2.9 The Risks associated with Whistleblowing (WB)

The risks associated with WB are summarized below:

a)   **Individual Whistle-Blower:** The personal risk and cost of whistle-blowing according to Curtis (2006) includes: "form of refusal of pay increases, unfair performance reviews, lack of peer support (e.g. ostracism), transfers to undesirable posts or jobs, and possible firing."
- **Denial of incentives and unfair performance appraisal:** Most whistle-blowers often get biased appraisal report and denial of performance incentive.
- **Transfer to career dead ends:** In most cases, whistleblowers get posted to less desirable work stations far away from the mainstream activities where they will see less and barely anything to report (whistle-blow) on.
- **Ostracism:** This is rejection by colleagues and/or those in authority with disastrous consequences: David Kelly, a biological weapons inspector for the British Government, disclosed information that Iraq did not have weapons of mass destruction (Philp, 2007). The British Government publicly dismissed his claims and he committed suicide soon after. Another example is the case of Dr. Jeffrey Wigand, a researcher at Brown and Williamson Tobacco Corporation, who in the 1990s

disclosed that the US tobacco authorities were not honest about the lethalness and addictiveness of tobacco, as they manipulated nicotine levels to keep smokers hooked to cigarettes (Miceli, 2004). Wigand suffered significant emotional stress including a lawsuit for breach of confidentiality, loss of income and personal threats as a result of the incident.

- **Loss of job:** To some organizations there is no need keeping a whistle-blower in their employ so they will frustrate him/her out of the organization.
- **Threat to life:** In societies with less effective security agencies, threat to life and possible assassination may befall a whistle-blower.

b) To organizations: The following are the consequences of WB:
- Potential loss of clients and by extension, business.
- Loss of reputation and in extreme cases, closure; i.e. Arthur Anderson.

It is these personal and organizational costs that deter potential whistle-blowers from doing it especially in societies such as ours where there is little or no legal and institutional protection and safety net for such a person.

2.10 Encouraging Whistle-Blowing in Nigeria Public Sectors: Ways Forward

Whistle-blowing could be encouraged in Nigeria public sectors using the following media:
● **Whistle-Blowing Hotlines:** Organizations that are serious should dedicate lines that can be used to blow the lid on malpractice. These lines should be such that the anonymity of the blower is protected.
● **Internet Platforms:** In this internet and information age, there is need to use dedicated platforms for whistleblowers to do anonymous unidentified but crucial whistleblowing. This is very important. There are basically two sites known for doing this: (Wikileaks & Adleaks 2013). Potential whistle-blowers can use these platforms for virtual and internet whistle-blowing where the risk of other forms of whistle-blowing is very adverse.
● **Passing of the Whistle-Blower Protection Bill of 2011:** There is need to pass this bill to give legal teeth to whistle-blowing protection in Nigeria. For this bill to be effective it should contain the following ingredients: "Anti-retaliation", focusing on creating and protecting individual rights, especially employment rights; "Institutional" or structural approach focusing on making whistle-blowing one of the responsibilities of staff in organizations; A "public" or media-based approach focusing on recognizing the value of free speech and open government; and "Reward" or bounty approach (focused on incentivizing, by compensating, whistle-blowers and the private legal market to make whistle-blowing work (Dworkin & Brown (2013).
 ● **Motivating Whistle-Blowers through Incentives:** Whistle-blowers should be encouraged through incentives.

2.11 Theoretical Framework
The theoretical frameworks that underpin whistleblowing are the justice and institutional theories. Proponents believe that whistle-blowing is a voluntary act that flourish within the

context of free speech and the individuals perception of justice and fairness to all in the society not only the selfish interest of a few (like the management and stockholders). Institutional theory suggests that organizations are shaped by wider cultural, social and symbolic elements which define what acceptable behaviour is and thus impinge on WB intentions of employees (Rawls, 1971; Dimaggio & Powell, 1983).

3.0 Methodology

The study being a theoretical analysis of whistle blowing as a way of fostering accountability in public sectors in Nigeria; it employed the secondary source of data collection by making use of available literature on whistle blowing application in Nigeria public sectors.

4.0 Summary and Conclusion

This paper briefly discussed the issue of WB as a way of curbing corruption and fostering accountability and transparency in Public Sectors in Nigeria. It concludes that WB will promote individual responsibility and institutional accountability. Consequently, this paper proposes creation of enabling environment to encourage WB, which is one sure way of providing informal intelligence to external auditors in the first instance, and regulatory agencies where the latter fails, of unreported financial malpractices thereby protecting the commonwealth of the society at large.

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