Whistleblowing as a Tool for Reducing Corrupt Practices in Nigeria

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Abstract

This research work examined 'Whistleblowing as a tool for reducing corrupt practices in Nigeria'. The politicians and other public servants charged with corrupt practices and related offences constitute the study population from which the actual number of convicts were taken as sample which necessitated the choice of judgmental sampling technique. The studied period was 2016 to 2020. Secondary data covering 2016 to 2020 were sourced from the EFCC annual reports and other relevant official websites which necessitated the application of ex post facto research design. A combination of Multiple Least Square Regression and Software Package for Social Sciences (SPSS) version 23, as well as STATA Version 13 were utilized for statistical analysis and results. The research findings demonstrate that utilizing a whistleblowing mechanism (WBWC) has a beneficial impact on lowering corruption levels in Nigeria. However, when whistleblowers' protection (WBWP) are not adequately safeguarded, the system seems to have a contrary effect. Amount compensated to whistle blowers (WBWC) also reveals significant positive effect on reducing corrupt practices in Nigeria. The results of this study suggest that legislation should be passed to make whistleblowing policy officially recognized and active in Nigeria. Whistle blowers' protection Act should be legislated and taken with utmost seriousness by both the legislature, judiciary and executive. Whistle blowers' compensation should be one of the major priorities which must not be treated with levity if public confidence must be built and boosted by the authorized compensators.

Keywords: Whistleblowing, EFCC, corrupt practices, whistle blowing policy, investigation, compensation, legislature, Judiciary, executive

Introduction

Reporting any unethical behavior by employees, management, directors, or other stakeholders to the relevant authorities is referred to as whistleblowing.
Nigeria's whistleblowing policy strives to build a setting in which individuals such as employees, vendors, service providers, customers, and other involved parties can openly discuss matters such as misconduct, irregularities, and malpractices without fear of being targeted or retaliated against. Those who make reports can feel secure in the knowledge that their concerns will be taken seriously, investigated, and then reported on. Both employers and employees are important participants and have a responsibility to prevent and recognize any improper behavior, misconduct, or abnormality (Akinnaso, 2017; Adetula & Amupitan, 2018, Ogbomo, 2019) [2, 1, 18].
The main aim of a whistleblowing policy, according to Dauda, Ahmad & Keling (2020) [8], is to aid in the combat against financial crime and corruption by encouraging

people to come forward with information regarding malpractice and offering them protection from any potential retaliation.
It is hoped that by offering these incentives, more stolen funds may be recovered.
The prevalence of corrupt activities continues to be a major hurdle to economic growth in Africa, particularly in Nigeria, which has been labeled as one of the most corrupt countries on the planet. This has been deemed to be a major obstacle to Nigeria's efforts to achieve the 2030 Agenda for Sustainable Development and, particularly, to free more than 100 million Nigerians from poverty in the next decade (United Nations Office on Drugs and Crime (UNODC), 2019) [27, 28]. President Muhammadu Buhari's dedication to combating corruption in all its forms has resulted in him being appointed the African Union's Anti-Corruption Champion, indicating the Nigerian Government's commitment to its anti-corruption efforts.
The objective of this study is to explore the use of

whistleblowing as a method for regulating corrupt activities in Nigeria. The particular objectives of the research are to: analyze the association between whistleblowing strategies and corrupt practices in Nigeria, assess the effect of whistleblowers protection on corrupt practices in Nigeria and gauge the impact of whistleblower compensation on corrupt practices in the Nigeria. The research was guided by the following hypotheses presented in the null form: that there is no significant connection between whistle blowing mechanisms and corrupt practices in Nigeria, no substantial effect of whistleblowers protection on corrupt practices in Nigeria, and no considerable effect of whistleblower compensation on corrupt practices in Nigeria. This study will be of great value to those looking to research forensic accounting and to potential investors and shareholders when making decisions. It may also be beneficial for oil and gas companies, as it could be used to gauge the success of their managerial choices and profit predictions.

Materials and Methods
Empirical Review
Salihu (2019) [23] examined the impact of the whistleblowing policy on combatting corruption in Nigeria. Looking at the short period since the policy was implemented, the study sought to determine if it had been successful in the discovery and recovery of public funds and in the prosecution of those responsible. The research found that the policy had not been supported by appropriate legislation, leading to the conclusion that for it to be successful, the Whistleblower Protection Bill needs to be passed into law. This will provide protection for those who report corruption and give them the confidence to disclose more information.

Adetula and Amupitan (2018) [1] conducted a study to examine the effectiveness of whistleblowing as a tool to combat fraud, forgery, and corruption in Nigeria. They collected data from both primary and secondary sources and applied mean, standard deviation, regression, and Pearson correlations for analysis. The result of the study indicated that while whistleblowing is generally accepted and recognized globally as a tool to reduce fraud, forgery, and corruption, it is still in its early stages in Nigeria. Thus, the study recommended increasing the strength of whistleblowing to make it an effective tool for addressing fraud, corruption, and forgery.

Ibrahim, Ademu, and Olonite (2022) [14] conducted a study to explore the relationship between forensic accounting techniques and fraud detection in Nigeria, utilizing the Altman Z-Score Model as empirical evidence within the oil and gas industry. The study spanned from 2016 to 2020, focusing on a research population of 11 listed oil and gas companies, of which eight were selected for the sample.

The researchers employed an ex post facto research design, relying on the annual reports and accounts of the oil and gas companies as the secondary source of data collection.

In conclusion, the study predicted that the selected firms were unlikely to engage in fraudulent activities or face bankruptcy. It recommended the implementation of sound financial management principles and policies within the oil and gas companies. Furthermore, investors were encouraged to consider investing in the sampled oil and gas firms in Nigeria, as they were projected to be secure from fraud, bankruptcy, and insolvency.

Omojola (2019) [21] looks into the possibility of whistleblowing protection to help reduce corruption in Nigeria and the longevity of the policy's success. The study was conducted to assess if the whistleblowing policy, which was recently implemented, was able to protect whistleblowers and prevent corruption.

The results show that a strong legal system is necessary for the protection of whistleblowers in order for the whistleblowing policy to be successful.

Ogbomo (2019) [18] conducted a study to evaluate the success of whistleblowing policies in fighting corruption in the public sector of Nigeria, using Delta, Edo, Enugu, and Anambra States as case studies. Survey research was used as the method of data collection, and 264 respondents were chosen using a Judgmental Sampling Technique (JST). Descriptive statistical techniques such as charts, means, standard deviations, tables, and percentages response analysis were used to analyze the data.

The reliability of the research instrument was tested using the Cronbach alpha coefficient, with a result of 0.7110. The Pearson Product Moment Correlation Coefficient (PPMCC) was employed to test the hypothesis, and SPSS 23.0 was used. The findings suggested that whistleblowing policies are effective in combating corruption in the public sector.

Anya and Iwanger (2019) [3].
1. **Objective:** Explore the capacity of whistleblowing as an anti-corruption strategy in Nigeria.
2. **Methodology:** Conducted a review of relevant literature, evaluated existing laws and practices in Nigeria, and compared them to global standards.
3. **Findings**
   - The existing legal framework in Nigeria is inadequate to effectively support whistleblowing as an anti-corruption policy.
   - Without adopting global standards and practices, whistleblowing in Nigeria may be ineffective in combating corruption.

Ogbu (2017) [19].
1. **Objective:** Assess how whistleblowing can be used to combat corruption in Nigeria.
2. **Methodology:** Examined theoretical principles and implementation of the policy, utilizing the Ethical Theory of Whistleblowing, Universal Dignity Theory of Whistleblowing, and Framing Theory.
3. **Findings**
   - The policy, at the time of the study, lacked legal support.
   - Recommendations for adjustments included addressing issues of ethics, whistle-blower protection, and effective communication strategies.

General Observations
1. **Legal Support:** Both studies highlight the importance of a robust legal framework to support whistleblowing as an effective anti-corruption strategy.
2. **Global Standards:** Anya and Iwanger stress the need for Nigeria to adopt global standards, indicating a broader perspective on the issue.
3. **Ethics and Communication:** Ogbu's study emphasizes

the need for adjustments related to ethics, protection of whistle-blowers, and effective communication strategies.
4. **Policy Adjustment:** Ogbu suggests that adjustments to the whistleblowing policy are necessary for it to be a viable tool in the fight against corruption.

In summary, both studies underscore the challenges and deficiencies in the existing whistleblowing framework in Nigeria and provide insights into potential improvements, including legal support, adherence to global standards, and addressing ethical considerations.

The study conducted by Onuora and Uzoka (2018) [22] focused on the potential association between corruption and whistleblowing in the Nigerian public sector. They utilized an exploratory research design and a convenience sampling technique to acquire a sample size of 300 respondents. The sample was composed of internal and external auditors in public parastatals. Primary data was collected and Cronbach alpha tests were completed to ensure reliability of the research instruments. Simple percentages and Chi-square statistical tests were utilized in the data analysis. The results of the study suggested that whistleblowing could improve financial transparency in the public sector and enforce accountability when preventing fraud. The research also concluded that citizens must be willing to act as whistleblowers and government agencies must prosecute perpetrators in order to make a whistleblowing policy effective.

Concept of whistle blowing
According to Transparency International (2011) [25], whistle blowing is the act of revealing information related to misconduct within an organization or the potential for such misconduct to people or entities that may be able to take action.
Salihu (2019) [23] and Johnson (2003) [15] both point out four primary characteristics of whistleblowing: disclosure of data by an individual to the general public, imparting information to an outsider to the organization who may take action upon it, the data is related to unlawful activity within the organization, and the individual disclosing the information is or was an employee of the organization. Someone who speaks out about illegal or dangerous behaviour in the workplace in order to bring attention to potential corruption or hazards to the public or environment is referred to as a whistleblower. To effectively combat unethical behaviour in the workplace, there needs to be a unifying effort to prevent this type of activity.

Whistleblowing mechanisms
Transparency International (2011) [25] outlines a whistleblowing mechanism to be a system of policies and protocols within an organization that offer comprehensive protection and support to those reporting wrongdoing. This programme encourages individuals to bring forth information regarding financial misconduct, mismanagement of public funds and assets, fraud, and theft. It has three main parts: policies that specify the avenues to report and the type of information to be reported; rewards for reporting fraud; and safeguards for whistleblowers (Omojola, 2019) [21].

Whistleblowing mechanism was initiated in 2016 which according to the Federal Ministry of Finance, received 2351 tips from whistleblowers bothering on cases of public fund embezzlement (Omojola, 2019) [21]. It has gained general acceptance as a veritable tool to uncover corrupt practices and related offences worldwide (Transparency International, 2011) [25]. Corrupt practices is undoubtedly pervasive, hence is imperative to have an effective whistleblowing legislative framework for the success of the policy to be sustainable.

Whistleblower Protection
The Organization for Economic Co-operation and Development (OECD) (2012) [17] states that whistleblower protection is a safeguard which prevents retaliatory action from being taken against employees who report in good faith and with reasonable justification any kind of wrongdoing occuring in the workplace. The safeguarding of public and private individuals who report any acts of corruption, while also preserving their anonymity in accordance with their respective nation's Constitution and domestic legal system, can be provided (UNODC, 2019) [27, 28]. The concept of whistleblower protection involves providing legal safeguards for people who report acts of corruption in good faith and on reasonable grounds to the proper authorities. This includes protecting the identity of these individuals from any sort of intimidation or attack.
The Nigerian government must take steps to ensure that whistleblowers are adequately protected, similarly to how the more developed countries (including the United States of America, United Kingdom, China, Russia, etc.) effectively use whistleblowing to uncover corrupt activities and associated offenses. The United Nations Convention Against Corruption (UNCAC) calls on all member countries to create adequate protection policies for whistleblowers in order to discourage any forms of reprisal. This would motivate more people to report corruption activities to the relevant anti-corruption authorities (UNODC, 2019) [27, 28].

Whistleblower compensation
Ogbu (2017) [19] attempted to interpret the Federal Ministry of Finance's message by characterizing whistleblower compensation as a financial incentive given to a whistleblower who provides accurate information that could result in the retrieval of missing or stolen funds. Banisar (2015) [7] describes whistleblower compensation as a sum of money given to whistleblowers who have reported information that leads to the retrieval of large amounts of money or the uncovering of unethical or illegal activity. In conclusion, offering financial rewards to whistleblowers may incentivize them to come forward with information about any illegal or unethical activities that may be taking place in a public office or business.
Certain countries have chosen to recompense whistle blowers who have provided information about looted funds with a certain percentage of the funds that have been recovered (Howse & Daniels, 1995) [13]. In Nigeria, whistleblowers can be rewarded with a minimum of 2.5% and a maximum of 5% of the recovered funds if they provide information which leads to the voluntary return of stolen or concealed public money or assets. In many countries, whistleblowers are eligible for financial compensation if they are unable to be fully remedied by an

injunction. This may include compensation for lost wages, as well as for any associated emotional distress (Banisar, 2015) [7].

Corrupt Practices
Definition of a corrupt practice is wide and this informs why policymakers and scholars continue to devote much attention its causes and impact from public and private socio-economic contexts. The United Nations (2004) [26] defines corruption as the misuse of public power for personal gain, which is detrimental to the public good.

The World Bank characterizes corruption as a misappropriation of public power for private benefit. This can occur when a public official accepts bribes in exchange for special treatment, or when private agents offer bribes in an effort to circumvent public policies and processes for their own gain. Holders of public office may misuse their position for personal gain, even if no bribes are paid. This could involve the awarding of favors to family and friends (patronage and nepotism), stealing government property, or diverting public funds. Ayawei, Abila, and Kalama (2015) [5] explain this as a violation of an established standard of conduct for the individual's own advantage.

Transparency International (2011) [25] identified two types of corrupt practices: large-scale, or grand corruption, and small-scale, or petty corruption. Grand corruption involves large bribes or commissions paid by businesses in industrialized nations in exchange for government orders from developing and transitioning countries in Central and Eastern Europe. Petty corruption is a term used to describe a payment given by a company or person to get what they are legally entitled to.

Corruption is a worldwide issue that can have lasting effects on the development of civilization and human success in all aspects of life. This immoral conduct has a considerable impact on the Nigerian economy, both in the public and private sectors (Makinde, 2018, Anya & Iwanger, 2019) [16, 3].

Theoretical review
This paper is perused on the following theoretical underpinning:

Theory of Two Publics (TTP)
Ekeh (1975) [10] introduced the idea of the Two-Thirds People (TTP) in response to the colonization of Africa which caused a distinctive post-colonial African history to emerge. This theory suggests that many of Africa's political issues come from the interplay between the two publics. Ayamba (2019) [4] explains that there are two distinct types of publics: primordial public and civic public. Primordial public is associated with familial and ancestral relations, tribe/ethnicity, geographical area, and religion. Civic public, on the other hand, is based on socio-economic factors such as class, status, role, and professional group in either the private or public sector.

In Nigeria, an individual is expected to take responsibility for the welfare of their community and uphold moral obligations as part of their civic duty Nigerians typically prioritize loyalty to family and close connections over loyalty to the nation, which can lead to protection of personal interests in the event of a conflict of interest, as evidenced by Azelama (2002) [6] and Ayamba (2019) [4]. It can be suggested that a person's need to gain acceptance in the public could lead them to take part in deviant activities, which in turn could lead to corruption. When looking at whistleblowing, it may be argued that misbehavior, lawlessness, bribery, dishonest practices, and other similar offenses are simply reflections of the way society is structured, especially when it comes to the influential relationships and connections. However, the Theory of Transitional Proportionality has some shortcomings due to its inability to explain why whistleblowers are expected to take on a large burden, including the systems of reward.

Universal dignity theory of whistleblowing (UDTW)
The theory of whistleblowing proposed by De George (1986) [9] has been extended by Hoffman and McNulty (2010) [12] with their theory of UDTW. According to their findings, it is both permissible and a duty to blow the whistle when it is the most effective way of protecting the dignity of all stakeholders involved. They also identified three criteria for ethical whistleblowing which are:

1. There is strong proof of activities carried out by an organization or its employees that are considered to be wrong or unethical and which infringe on the rights of one or more of the stakeholders.
2. If there is a lack of awareness of any wrongdoing or failure to take corrective action within an organization, it may be considered ethically appropriate to report such behavior, provided the specified conditions are met. However, certain conditions may excuse a person from whistleblowing.
3. If someone has reasonable evidence that speaking out would cause themselves or others to face retribution, then they would be exempt from the obligation to report it. UDTW lacks the capacity to set its own ethical standards, choosing instead to abide by those set by De George (1986) [9]. Furthermore, UDTW does not consider the potential implications of rewarding whistleblowers or how best to structure such rewards. This is especially pertinent to this study, as there has been much discussion among scholars regarding the propriety of the motivations of the whistleblower and the morality of whistleblowing policy in Nigeria.

Theory of Whistleblower Rewards (TWR)
Yehonatan Givati created a concept in 2016 that examined the two primary aspects of whistleblower rewards; the idea that whistleblowers have to endure a personal cost and that offering a reward may lead to fabricated reports. Givati (2016) [11] suggests that the optimal reward for a whistleblower can vary depending on the personal cost to them and the risk of a false report. This implies that providing incentives for whistleblowers can be beneficial when the risk of a false report is low, potentially replacing the need for police and investigators. However, this theory does not consider what might happen when a whistleblower provides a false report. This is an important point to consider when discussing the topic of whistleblower rewards (TWR).
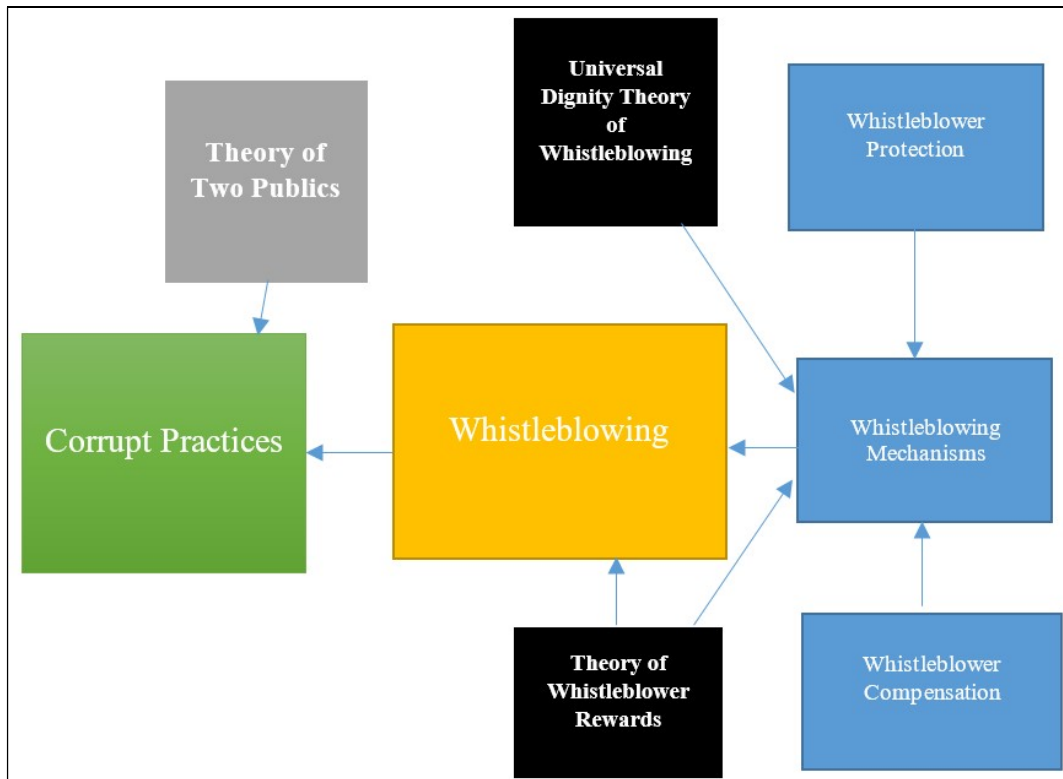
Source: Modified Framework Adapted from the work of Ogbomo (2019) [18].

Fig 1: Conceptual Model of Whistleblowing and Corrupt Practices

Figure 1. Shows the conceptual framework that has been developed with three independent variables (whistleblowing mechanism, whistleblower protection and whistleblower compensation) and one dependent variable (corrupt practices).

This research utilized an ex post facto design. Data from 2016 to 2020 was gathered from the EFCC annual reports and other relevant online sources. Information obtained included the number of whistleblowers given protection and compensation, the amount of compensation given to whistleblowers, the total number of corruption cases investigated, filed, and convictions secured. The individuals in the public sector who are accused of engaging in corrupt activities and other related crimes form the group which was researched for this study. From this population, a number of those convicted were chosen as the sample. Due to this, a judgmental sampling method was employed.

The use of Multiple Least Squares Regression was implemented for the data analysis (Olonite, 2021) [20]. This choice was based on the key assumptions of the error-term which allow for the most accurate and unbiased linear estimator (BLUE PRINT) of the parameter estimates of a single equation model (Uwaleke, Ibrahim & Adefiranye, 2018) [29]. The use of the best linear unbiased estimator of the unknown parameters is derived from minimizing the residual sum of squares. This leads to the development of a model specification to assess the impact of whistleblowing in Nigeria based on empirical findings and theories.

Operationalization of the variables

This study took the model of Ogbomo (2019) [18], which examined the efficacy of whistleblowing protocols in fighting corruption in the Nigerian public sector, and made slight modifications. Ogbomo's (2019) [18] model is formulated as follows:

$$CORP = \alpha_0 + \alpha_1 WBW + \varepsilon_1$$

For estimation purpose, the simple linear regression model for the formulated hypotheses in this study is given as:

$$CORP_{it} = \alpha + \beta_1 WBWM_{it} + \beta_2 WBWP_{it} + \beta_3 WBWC_{it} + \beta_4 CCI_{it} + \varepsilon_{it}$$

Where:
CORP = Total amount of recovered funds by anti-graft agencies. (Dependent variable)

WBWM = Whistleblowing Mechanism which is represented by number of whistleblowing reports upon which petitions were received.

WBWP = Number of whistle-blowers protected
WBWC = Amount compensated to whistle-blowers
CCI = Number of corruption cases investigated
β_0 = Constant or Intercept
β_1 - β_3 = Coefficient of the explanatory variables;
β_4 - β_4 = Coefficient of control variable
ε_{it} = Stochastic error term
A priori expectation: $\beta_0 > 0$, $\beta_{1-3} > 0$.

Results

Table 1: Result of the Descriptive Statistics

Descriptive Statistics					
	Mean	Std. Deviation	Min	Max	N
CORP	330,947.87	393,686.00	.81059	819.6258	6
WBWM	8,421.67	3,312.24	2.872	12.644	6
WBWP	5,361.00	2,989.71	0	8.729	6
WBWC	1,184.84	1,436.27	0	3.802	6
CCI	490.67	474.09	0.103	1.28	6

Source: Output from STATA 13.

From table 1 above, it was discovered that the average of total amount of recovered funds by anti-graft agencies (CORP) is N330, 0947.87 (three hundred and thirty billion naira) only with minimum N0.18billion and maximum of N819.63 while the number of whistleblowing reports upon which petitions were received (WBWM) was on average of 8,421(eight thousand, four hundred and twenty two reports). As for the average number of whistle blowers claimed to has been protected (WBWP) within the period under review, it was discovered to be 5,361 (five thousand, three hundred and sixty one whistle blowers. Within the period under review also, the average amount claimed to have been compensated to whistle blowers (WBWC) based on available data was N1, 184.84 (one billion, one hundred and eighty-five million naira plus) only with the maximum amount of N3.8 billion (three billion, eight hundred million naira) only as the highest amount compensated to the whistle blowers in the period under review.

Additionally, CORP the table displays the value 393,686 as the degree of dispersion (standard deviation) within the six (6) years period under review amongst the data. As for WBWM it shows the standard deviation of 3,312. Whereas WBWP reveals 2,989.71 as the level of dispersion among the values of the variables, WBWC reveals standard deviation value of 1,436.27.

Correlation Matrix

The table 2 below showcases the output of relationships among the variables in matrix form.

Table 2: Correlation Matrix

	CORP	WBWM	WBWP	WBWC	CCI
CORP	1.0000				
WBWM	0.4150	1.0000			
WBWP	0.2570	0.9850	1.0000		
WBWC	-0.1233	0.6126	0.6498	1.0000	
CCI	-0.3237	-0.1563	-0.1426	0.6482	1.0000

Source: Output from STATA Version 13.

From the correlation matrix above, it shows that positive relationship between WBWM and WBWP is the greatest with 99%. The correlation between BWWP and WBWC which is 64% is the positive one ranked to be the second in other of ranking. The third correlation is between WBWM and WBWC which is 61% and it is also positive. The correlation following this is the positive one between CORP and WBWM, that is, 42%. The lowest positive correlation is that of 26% that is between CORP and WBWP while the only and least correlation is the negative one between CORP and WBWC which is -0.12%.

Table 3: Result of the Multiple Regression

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1020584.609	29597.690		-34.482	.018
	WBWM	698.296	6.698	5.875	104.262	.006
	WBWP	-832.954	13.391	-6.326	-62.203	.010
	WBWC	277.549	19.997	1.013	13.879	.046
	CCI	-800.260	45.687	-.964	-17.516	.036

a. Dependent Variable: CORP
Source: Results from SPSS Version 23.

Table 4 shows that whistleblowing mechanism (WBWM) plays significant role (significant positive effect), i.e. 0.006 in reducing corrupt practices in Nigeria. The implication of this result is that there is at least 95% confidence and assurance that if whistle blowing mechanism is objectively utilized in combatting corruption there is going to be drastic reduction in corrupt practices in Nigeria.

The result also showed that there exist a negative but significant effect (0.010) of whistleblowers' protection (WBWP) on reducing corrupt practices in Nigeria when the blowers' interests are not well protected. This implies that there is at least 95% confidence that when the whistle blowers are sure that their interests and lives are protected, they will put more efforts and interests in their assignment and this can scare, deter and alleviate corruption because no perpetrator wants to be exposed. Therefore, if blowers are not well protected, they would not be of much help in reducing corrupt practices in Nigeria. And because they are not protected in Nigeria, WBWP therefore shows significant negative effect (0.010; -6.326).

Amount compensated to whistle blowers (WBWC) also reveals significant positive effect (0.046) on reducing corrupt practices in Nigeria. It is significant at 5% (0.05) level. This implies that when there is faithfulness in compensation of whistle blowers it will encourage them to do more thereby discouraging the prospective perpetrators from engaging in corrupt practices.

With respect to the above result of CCI, it is evidenced that it is not the number of piled up cases that matters, but swift objective investigation that brings about significant positive change, otherwise negative effect will be unavoidable. Impliedly, the number of investigated cases shows significant negative effect because the number investigated is not much compared to the number of cases not investigated. Since much number is not investigated in Nigeria and just very little was investigated it will lead to significant negative effect on reduction of corrupt practices in Nigeria (0.036; -0.964) as observed in this study.

Table 4: Test of Hypotheses

Hypotheses	Coef.	T-value	P-value	Decision
H$_{01}$: There is no significant relationship between whistleblowing mechanisms and corrupt practices in Nigeria.	5.875	104.262	.006	Reject
H$_{02}$: There is no significant influence of whistle blowers protection on corrupt practices in Nigeria.	-6.326	-62.203	.010	Reject
H$_{03}$: There is no significant effect of whistle blowers compensation on corrupt practices in Nigeria.	1.013	13.879	.046	Reject

Source: Results from SPSS Version 23.

Appendix 1: Multiple Regression Results

		Coefficient[a]				
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**T**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	-1020584.609	29597.690		-34.482	.018
	WBWM	698.296	6.698	5.875	104.262	.006
	WBWP	-832.954	13.391	-6.326	-62.203	.010
	WBWC	277.549	19.997	1.013	13.879	.046
	CCI	-800.260	45.687	-.964	-17.516	.036

Appendix 2: Model Summary

				Model Summary[b]						
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**	**Change Statistics**					**Durbin-Watson**
					R Square Change	**F Change**	**df1**	**df2**	**Sig. F Change**	
1	.998[a]	.996	.992	.01262	.996	296.889	4	5	.000	2.087

a. Predictors: (Constant), CCI, WBWC, WBWP, WBWM
b. Dependent Variable: CORP

Appendix 3: ANOVA

	ANOVA[a]					
	Model	**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
1	Regression	774904504.912	4	193726126.478	0.004987	.000[b]
	Residual	38842223.089	1	38842223.089		
	Total	774943346.002	5			

a. Dependent Variable: CORP
b. Predictors: (Constant), CCI, WBWP, WBWM, WBWC

Discussion

The research results support Obomo's (2019) [21] conclusion that the whistleblowing policy is effective in fighting corruption in the public sector. The results of the study as well support Onuora & Uzoka (2018) [22] whose study concludes that whistleblowing could be helpful in guaranteeing accountability and that, combat against fraud and corruption in public sector would be highly rewarding using whistleblowing policy.

The results of the research agree with Adetua and Amupitan (2018) [1] who demonstrated that whistleblowing policy is an effective way of tackling fraud, forgery, and corruption, even though it is still relatively new in Nigeria.

Conclusions

This research aims to analyze the role of whistleblowing in curbing corruption in Nigeria. The specific objectives of the study are: to determine the relationship between whistleblowing mechanisms and corrupt practices in Nigeria; to investigate the influence of whistleblowers protection on corrupt practices in Nigeria, and to evaluate the effect of whistleblower compensation on corrupt practices in the Nigeria. At the end of the whole investigations and analyses, the outcomes of the study reveal that whistleblowing mechanism (WBWM) which is represented by number of whistleblowing reports upon which petitions were received; number of whistle blowers protected (WBWP) and amount compensated to whistle blowers (WBWC) all shows significant effects on reducing corrupt practices in Nigeria.

Recommendations

The results of this study suggest that a whistleblowing policy should be legally established and implemented in Nigeria. Additionally, it is recommended that:
1. Whistleblowing mechanism should be upheld in Nigeria by enacting the law by legislature, properly interpreted by the judiciary, and implemented by the executive and populace who are whistle blowers.
2. Whistle blowers' protection Act should be legislated and taken with utmost seriousness by both the legislature, judiciary and executive.
3. Whistle blowers' compensation should be one of the major priorities which must not be treated with levity if public confidence must be built and boosted by the authorized compensators.

Suggestion for further studies

This study investigated 'Whistleblowing as a Tool for Reducing Corrupt Practices in Nigeria'. Future studies may still look at it from the similar perspective by introducing other concepts in form of control variables or as independent variables such as number of corruption cases investigated (CCI); number of cases filed in court (CFC) and number of convictions secured (CSE) from its (Whistle blowing policy) year of inception, 2016 till date.

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