



WHISTLEBLOWING AS A CATALYST TO SUSTAINABLE ECONOMIC GROWTH AND DEVELOPMENT IN NIGERIA: A CONCEPTUAL REVIEW

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Abstract

Whistle-blowing activities around the world have generated huge interests from concerned parties such as the financial and public service, as the aftermath of its neglect often has dilapidating effects on the sustainability of economic growth and development of the nation. This is often seen in the 3rd world nations, such as Nigeria. This study aimed to examine the existing phenomenon between whistle-blowing, economic sustainability, growth and development of Nigeria. This study adopted the Theory of Planned Behavior. However, this was a literature review study that basically draws inferences from studies in this field from different continents (i.e. Europe, America, Asia and Africa). Consequently, the objective of this study was to conceptually investigate the whistle-blowing activities in Nigeria as to how it has assisted in curbing corruption in the public space in turn and improving the economic growth and development. In furtherance, this study reviewed events in African countries with close indexation with Nigeria. Therefore, this study concludes that whistle-blowing has a direct impact on sustainable economic growth and development of Nigeria. This is evident in the Transparency International index report. Lastly, this study recommends that whistleblowing policy should be properly implemented in public institutions to achieve minimum involvement of corruption in the country and that whistleblowers should be protected to encourage disclosure of corrupt acts in the public sector. This in turn will assist in the attainment of sustainable economic growth and development.

Keyword: Whistleblowing, sustainable economic growth, theory of planned behaviour

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INTRODUCTION

Economies around the world irrespective of the region or demographic and geographic characteristics are often faced with the management of their resources which swathes the human, material, and natural resources of a country. However, the lack of effective use or utilization of these resources raises concerns, and often holds the handlers of these resources to accountability and probity (He, 2020; Brevini, 2017; Chung, Monroe & Thorne, 2004). Lack of utilization of public resources leads its handlers into converting or diverting public resources into their personal use (Begum, 2020; Miceli, Near & Schwenk, 1991). Alleyne, Hudaib and Pike (2013); Near, Rehg, Scotter and Miceli (2004) argued that public office holders are usually open to this unfortunate act and the result of this unlawful act downgrades the operations of the public service and leads to economic disasters.

Countries, especially the advanced countries, have been able to successfully create a structure that promotes the act of whistleblowing through laid down laws and principles to enhance its process and further protect the act of whistleblowing (Krambia-Kapardis, 2020; Pillay, Kluvers & Reedy, 2011). These countries consider whistleblowing as a fundamental apparatus for combating corruption and encouraging good governance, accountability and transparency in the public sector (Alleyne & Pierce, 2017).

The United Kingdom takes the lead in creating this avenue, while other countries such as the United States of America, Australia, Romania, and others later adopt the practice. In Malaysia for instance, the Companies Act of 1965 has provision for auditors a breach or non-compliance with any provision of the Companies Act in the course of the statutory audit which referred to the act as “whistleblowing duty” (Mustapha & Siaw, 2012), thereby emphasizing the level of importance.

Consequently, corruption is one of the major factors hindering the economic growth and development of nations. The survey conducted by Transparency International Perception Index chart of 2017 places Nigeria in the 138th position. The survey shows that Nigeria scores below acceptable average. However, the figures show an improvement in the average score of Nigeria to be incremental compared tot what it was in 2013 to 2015 before the introduction of whistleblowing incentives in the Nigeria public sector. Hence, swift actions and mechanisms are required to check this menace (Nwusu, et al., 2020).

The existence of transparency in the Nigerian public sectors invariably implies that Nigeria is faced with huge corruption problem and this has been considered as a major contributor to the recession of the country in 2016 (Nwusu, et al., 2020; Saddiq & Bakar, 2020). Therefore, this study aims to analyze how whistleblowing affects performance and then relating it to the economic sustainability of growth and development in Nigeria. This study also covered the pre and post introduction of whistleblowing policy by the Federal Government of Nigeria through the Ministry of Finance in 2016.

RESULTS AND DISCUSSION

Whistleblowing

Generally, whistleblowing is viewed as a multi and interdisciplinary mechanism, hence, studies and authors view it from the perspective of business, accounting, governance, legal; psychology, human behaviour, education, among others (Nwusu et al., 2020). However, from the perspective of this study, the term “whistleblowing” or the act to ‘whistle blow’ can be related to the blowing of whistles to regulate or moderate and acceptable actions in games (Krambia-Kapardis, 2020; Dasgupta & Kesharwani, 2010; Hoffman & McNulty, 2010). This term was first put into context by a United State’s Civic Activist, Ralph Nader, in the early 1970s to change the notion of using some impolite words such as *snitch* and *gossip* (Nader, Petkas, & Blackwell, 1972) as cited in Taiwo (2015).

Thus, in Near and Miceli (1996) view whistleblowing is the act of exposing immoral or illegal practices by former or current employees under the watch of their employers to a person or group of persons that may take corrective actions to stop the wrongdoing. In the same vein, Uys (2000) argued that whistle blowing is the disclosure and reporting of identified wrongdoing in an organization to bodies that are in a position to take corrective action or control the further occurrence of such act. However, in Jubb’s (1999) opinion, where he emphasized the external reporting is another effective mechanism to revealing wrongdoings in an organization and this is not perceived as infringing on the firm’s confidence and right. Bowden and Smythe (2009) defines “whistleblowing as the exposure, by people within or from outside an organization that is against the public interest and that are not otherwise available”. As seen from the above definitions, this study submits that whistleblowing can be described as the act of disclosing an identified wrongdoing in an environment, both internally and/or externally to relevant bodies that are charged to take remedial actions to stop such act.

Whistleblowing Activities and Economic Sustainability, Growth and Development around the World

Whistleblowing Activities in European Countries

Dowd, Hayers and Cohen (2010) highlighted the case between Dr. Nick Harper, Deputy Medical Director and Surgeon Steven Walker where professional misconducts were carried out thereby losing lives in the process of conducting operations. Additionally, Epstein (2005) analyzed the whistleblowing case in a sports game involving Coach Jackson V. and the Birmingham Board of Education, U.K. In the scenario, Jackson reported Title IX violations to a female supervisor about bias and inequity against his female basketball players.

According to Coach Jackson, he was stripped of his coaching duties as a result of his complaints of bias and inequity against the girls’ basketball team because the girls did not receive equal funding or access to athletic equipment and facilities. Coach Jackson sued under Title IX of the 1972 Education Amendments alleging that the Birmingham Board of Education retaliated against him for reporting the discrimination against the girls’ basketball team. Another event of whistleblowing took place between Eugene Mc Erlean, a former auditor and Allied Irish Bank which involved the former auditor disclosing an alleged fraud to state regulatory bodies in 2001.

Whistleblowing Activities in American Countries

The study of Brevini (2017) reviewed the case of intelligence leaks from Edward Snowden in 2013. He unveiled the sophistication and extent of data collection by the United States’ National Security Agency (NSA) and major global digital firms prompting domestic and international debates about the balance between security and privacy, openness and enclosure, accountability and secrecy. For example, incidence between Coleen Rowley of FBI and Enron Sherron Watkins of Enron which involves the disclosure of account irregularity with a justice perception

about what is fair to stakeholders such as shareholders and employees (i.e. the principle of equal liberty in and for society) (Lucas & Koerwer, 2004), and Cynthia Cooper of WorldCom are some of the prominent whistleblowing cases in the United States of America. Not forgetting the Bradley Manning of the US Army. As reported by Transparency International (2010), Allan Cutler, a Canadian public servant, reportedly disclosed the procurement practices that failed to follow proper procedures in a Canadian sponsorship programme in 1995. His reports were dismissed and he was demoted. Five years later the Canadian sponsorship programme was suspended. and significantly reviewed effectiveness.

Whistleblowing Activities in Asian Countries

Premalata, Ankshika and Agarwal (2014) reviewed some cases of whistleblowing in India. They highlighted their discoveries as follows. The events of Shanmugham Majunath, Narendra Kumar, Sanjiv Bhat, J. N Jayashree, Lalit Mehta Shashidhar Mishra, Misra, Vijay Pandhare, Rinku Singh, Satish Shetty. Additionally, the authors reviewed the cases involving companies like Wipro, Tata Motors, Steel Authority of India Limited, Reliance Industries Limited, Tata Consultancy Services where fraudulent financial and non-financial irregularities were carried out. Lastly, the case of M. N. Vijayakumar for the Indian Administrative Service (Akomea-Frimpong & Andoh, 2020; He, 2020; Gupta & Kumar, 2020).

Whistleblowing Activities in African Countries

In Kenya, two major events of whistleblowing were outlined. This involves a case of Muniyakei who reported the Goldenberg scandal and testified to a commission of inquiry when he was already out of employment. Secondly, the case of a journalist, John Githongo, who disclosed the wrongdoing of a highly placed Kenya officials that was associated with the Series for Alternative Research in East Africa (SAREAT) (Mawanga, 2014).

Also, in South Africa, numbers of whistleblowing events were reported in the work of Malunga (2015). The first involved a senior official, Jimmy Mohlala who was shot after he had disclosed corrupt practices in the construction projects relating to the hosting of the 2010 World Cup in South Africa. The second is the case between one King Winner Maluleka, an inmate of C-Max Prison, who blew the whistle on a former prison warder and a fellow inmate on an attempted escape in 2004. The case between Roberta Nation and the State Security Agency (SSA) which involves an alleged fraud in the SSA's medical scheme in 2013 is another instance. The case between Solly Tshitangano and the Limpopo Department of Education which involved the 2012 textbook scandal is worth referencing. Also, in 2012, South African witnessed the case of Joseph Lebooa, an Icasa official, who was involved in a Wireless Business Solutions license fees to Icasa. Furthermore, the South African system experienced another case in 2005, where Nicole Barlow raised concerns about the construction of a petrol station on Wetlands in with forged government authorization. It came to light that allegedly 35 million Rand (€ 3.6 million) worth of bribes had been paid to start the construction.

Whistleblowing Activities in Nigeria before the Introduction of Whistleblowing Incentives

In Nigeria, series of whistleblowing cases have been seen before and after the introduction of whistleblowing incentives by the Federal Government in the last quarter of 2016 (Owusu et al., 2020). Before the introduction of whistleblowing incentives, the activity between the Governor of the Central Bank of Nigeria, Mallam Sanusi Lamido Sanusi and the Dr. Goodluck Jonathan led government in 2014 argued about the non-remittance of a huge sum of \$20bn (Twenty Billion U. S. Dollars), which was equivalent to 3.25 trillion Naira, to the government's coffer from the Nigerian National Petroleum Corporation (NNPC).

One of the famous shortfalls of the pre-introduction of whistleblowing incentives was an audiotape released to the public by the protocol officer in 2014 to???. The audiotape contained the the discussion of the actors involved in the Ekiti election malpractice plan (Sahara Reporters, 2015). These actors involved Mr. Peter Ayodele Fayose (the Peoples' Democratic Party's PDP Gubernatorial candidate of the State), the then State Minister for Defence, Mr. Musiliu Obanikoro, Mr. Chris Uba, Mr. Iyiola Omisore, Mr. Jelili Adesiyan, the then Minister for Police Affairs, one Honourable Abdulkareem, a Nigerian Army Boss, Brigadier General Aliyu Momoh and a protocol officer attached to the Army General, Captain Sagir Koli.

Post-Introduction of Whistleblowing Incentives in the Nigerian Public Domain

While whistleblowing is still subject to legislative deliberations at the National Assemblies, whistleblowing has created many avenues for people with information to report to the government. However, in less than two months of its introduction in Nigeria, a number of anonymous whistleblowing has started to take place. The earliest of the cases was that of the former Group Managing Director of NNPC, Mr. Andrew Yakub whose property located in a slum in Kaduna State was invaded by the officials of Economic and Financial Crime Commission (EFCC) through a reliable tip-off and cash worth US\$7.8million and £75,000 were recovered.

Additionally, the case of the former Comptroller General of Custom, Mr. Abdullahi Dikko Inde came on the front page of the dailies with a revelation which uncovered about 27 exotic cars in one of his farms in Kaduna State. These properties are believed to be the properties of the government which could be some of the impounded vehicles by the authority (Nwozor, Olanrewaju, Oshewolo, & Ake, 2020).

Also, on the 26th February 2017, the Standard Organization of Nigeria (SON) with the help of the Nigerian Police Force uncovered about twenty containers of sub-standard tyres in belonging to two Chinese natives in Lagos. This was aided an intelligence tip-off from a whistleblower. In the first quarter of 2017, there was another astounding report on an Ikoyi apartment where the Economic and Financial Crimes Commission (EFCC) through a tip-off from an anonymous whistle-blower uncovered #23.2M (Twenty-three million, two hundred thousand naira), \$43.4M (forty-three million, four hundred thousand dollars) and £27,800 (Twenty-seven thousand, eight hundred pounds) starched in a serviced flat (Sahara Reporters, 2017).

Theoretical Relevance

In the field of management science, there is no theory considered the best for the examination of ethical issues such as whistleblowing. The choice of a theory depends on the perspective from which the study seeks to look at the subject matter.

The Theory of Planned Behaviour (TPB) as propounded by Ajzen (1991) is of the assumption that the intention of an individual to perform a behavioural act is based on three self-regulatory fundamental philosophies. The first of the philosophies speaks about human attitude towards individual behaviour which is often determined by the certainty of consequences of that said behaviour. The second is the subjective norm about the behaviour which is habitually determined by normative belief. The third is the perceived behavioural control which is quite determined by the confidence that resources and opportunities are available to carry out the behaviour.

In summary, the relationship among the above assumptions of TPB is that it correlates with the disclosure of wrongdoing in that: first, the attitude of the person is well determined by the level of assurance about the result of the wrongdoing that is existing in an organisation i.e. it is likely to cause damages to health and/or loss of wealth;

second the subjective norm is largely determined by the belief of direction which coordinates the intention of an individual to speak to the truth; and third, the perceived behavioural control, which is often determined by the confidence of the individual, believes in the resources and opportunities available to blow whistle about a wrongdoing in an organisation. Thus, the Theory of Planned Behaviour by Ajzen (1991) appears to be the most prominent amongst (see; Ab-Ghani, Galbreath & Evans, 2011; Alleyne, Hudaib & Pike, 2013; Onakoya & Moses, 2016).

This is a literature review paper in which articles and research works were carefully reviewed from up to four continents. This, thereby, make a room for comparison to draw a valid conclusion. Additionally, this study examined cases of whistleblowing events in the world with specific emphasis with the Nigerian events thereby drawing inferences for findings and conclusion of this study. Articles and research works were sourced and sorted in accordance to i). Agreement level 2). Disagreemet level and 3).

Economic impact in relations to their respective countries and continents. In furtherance, these articles were carefully reviewed in order to extract specific facts regarding whistleblowing and how it has affected organizations, especially in the government or public service and effectively correlated it to the present whistleblowing events in Nigeria. Specifically, research works were sourced from Africa, comprising of Ghana, Kenya, Nigeria South Africa. Also, in America (North % South) were Jamaica, and U.S.A. while Asia and Middle East countries are China, India, Pakistan, Singapore, and Europe has Poland, Australia, and Turkey. Hence, these research papers were cautiously mapped to give bird eye view content (see Table 1).

Table 1: Literature Mapping for this study

S/N	Year	Sector	Author(s)	Title
1.	2020	Education Sector (Ghana)	Owusu et al.,	Whistleblowing intentions of accounting students.
2.	2020	Public Sector (Cyprus)	Krambia-Kapardis,	An exploratory empirical study of whistleblowing and whistle-blowers.
3.	2020	high-ranking officials (China)	He	Corruption and anti-corruption in China: a case study of high-ranking officials.
4.	2020	Public Sector (Nigeria)	Nwozor, Olanrewaju, Oshewolo, and Ake,	Is Nigeria really fighting to win the anti-corruption war
5.	2020	Public Sector (Nigeria)	Saddiq and Bakar	Persistence of bribery in West African countries.
6.	2020	Senate Committee Reports and recent legislative developments in Australia	Begum	Corruption in business: A critical appraisal of the Australian regulatory regime in the light of the UK Bribery Act 2010.
7.	2020	Drug Industry (Australia)	Isaac Akomea-Frimpong	Understanding and controlling financial fraud in the drug industry

8.	2020	Public Sector (Pakistan)	Raza, Zhan, and Rubab	Role of money mules in money laundering and financial crimes a discussion through case studies
9.	2020	Public Sector (India)	Gupta and Kumar	Identity theft: a small step towards big financial crimes.
10.	2017	Education (Nigeria)	Fagbemi	whistleblowing intention: Evidence from future accountants in Universities located in Kwara State, Nigeria
11.	2017	Corporate Governance (Jamaica)	Alleyne and Pierce	whistleblowing as a corporate governance mechanism in the Caribbean
12.	2017	U.S. Federal Employees United State of America	Caillier	
13.	2017	Health (Singapore)	Lim, Zhang, Hussain and Ho	An empirical study of the consequences of whistle-blowing: An integrative review
14.	2017	United States IRS (United State of America)	Andonie	Whistle blower protection programs compromise the reported taxpayer's privacy
15.	2016	Public Service: Legal Perspective (India)	Kumar	A review of the existing legislation Act prevailing for Whistle Blower in India
16.	2016	Public Sector (Indonesia)	Harsanti, Ghozali and Chariri	Determinant of auditor's internal behaviour in whistle blowing with formal retaliation and structural anonymity line as moderating variables
17.	2015	Public Sector (United Kingdom)	Sharif	Intention towards Whistle blowing among Internal Auditors in the U.K..
18.	2015	Private Sector (Pakistan)	Shahid	the association of whistle blowing activities and internal auditing practices in the field of audit
19.	2015	Public Sector (Nigeria)	Taiwo	Effects of Whistle Blowing Practices on Organizational Performance in the Nigerian Public Sector
20.	2014	Education (Malaysia)	Ahmad, Ismail, Azmi and Zakaria	Methodological issues in whistle-blowing intentions research

21.	2012	Private Sector (U.S.)	Miceli et al.,	Predicting employee reactions to perceived organizational wrongdoing: Demoralization, justice, proactive personality, and whistle-blowing
22.	2013	Education (South Africa): Legal Perspective (South Africa)	Dorasamy	Explore the attitudes of employees toward the Protected Disclosures Act (2000) in providing protection to whistleblowers
23.	2013	Private Sector (Poland)	Swiatek-Barylska	blowing as a symptom of employee loyalty, a study of Polish perspective
24.	2012	Education (Malaysia)	Mustapha and Siaw	Whistle blowing: Perceptions of future accountants
25.	2014	Public Institution (Kenya)	Mawanga	Perceived retaliation against internal whistleblowers: Evidence from Public institutions in Sub-Saharan Africa
26.	2013a	Education (Turkey)	Gokce	Teachers' value orientations as determinants of preference for external and anonymous whistle blowing
27.	2013b	Education (Turkey)	Gokce	Prospective teachers' attitudes toward whistle-blowing according to type of intelligence
28.	2016	Private Sector (Nigeria)	Erin, Ogundele and Ogundele	Effect of Whistle-Blowing and quality of financial reporting in the Nigeria banking sector
29.	2016	Private Sector (Nigeria)	Onakoya and Moses	A perspective study on the Effect of system factors on Whistle blowing attitude of Nigerian Banks employees: A conceptual perspective
30.	2007	Public Sector (Nigeria)	Sule	Whistle blowing and the employee's obligations under the contract of employment: A critique of Nigeria's position

CONCLUSION

This study concludes that whistle blowing has a direct impact on sustainability of economic growth and development of Nigeria. This has been proven relevant as shown in the course of the study, considering corrupt

events in Nigeria. These corrupt cases as revealed in the recent times have seen a huge amount of public funds which will have been well channelled to the development of the nation being misappropriated. The study also concluded that corruption has eaten deep in the system of Nigeria leading the country into economic recession in the late 2016 placing the country in hardship. In addition, Zakaria's (2015) study has shown that corruption in public sectors has contributed to the collapse of public organizations and this is detrimental to the society and the country at large. Also, De Maria (2005) argued that the existence of corruption in Africa has been routinized and well organized to the extent that whistleblowing policies in Africa are predominantly addressing non-systematic corruption thereby rendering whistleblowing policies inefficacious.

This can be ascertained in relation to the assertion of Transparency International which states that high-ranking countries in Africa have failed to improve their scores on the index (see Transparency International, 2016). This can be related to the lapses observable in the laws governing anti-corruption in Nigeria. The recent report shows that Nigeria has dropped from the previous position of 138 to 147 in 2017. Most importantly, Transparency International (TI) indicates that USD 30 billion in aid to Africa ended up in unapproved foreign bank accounts, an amount colossal enough to make up twice the GDPs of Ghana, Kenya and Uganda combined (Okori, 2010). This huge resource will have been channelled for the sustainable development of Africa and Nigeria in particular.

Lastly, TI (2017) concluded in the year's report that countries in the Sub-Saharan Africa are recently faced with a myriad of challenges that are dated back to 2015 from the outbreak of the Ebola epidemic to rising terrorism in the Sub-Saharan region. Additionally, the survey observed that corruption is the causes of crises. However, the 2017 year's index presents a worrying event with 40 of 46 countries (like Somalia, Libya among others) showing a serious corruption index. Hence, TI observed that Indicators for rule of law and justice score particularly badly. While some governments are reducing risks for business, there is little change for citizens as systemic corruption leaves many countries struggling to uphold basic rule of law. Sarbanes-Oxley Act (2002) asserted that whistleblowing has become appropriate because of the swift response of the public for greater financial accountability, financial transparency, and financial integrity of financial reporting processes of organizations in recent times. Even though corruption seems to be widely organized and practiced in the Nigerian public sectors, the TI perception index still showed an improvement on the score of Nigeria post introduction of whistleblowing (2016 and 2017) compared to what is obtainable in the pre introduction (2013, 2014 and 2015).

In relation to the reviewed literature, and the conclusion stated above, this study recommends that whistleblowing policy should be properly implemented in public institutions to achieve minimum involvement of corruption in the country. However, the introduction of whistleblowing policy is not enough rather a protective measure should be put in the system to protect the intended individuals from disclosing wrongdoings in the public sectors. This can cause a backsliding effect on the sustainability of growth and development in Nigeria. Additionally, policymakers should adopt effective policies to govern the activities of organizations in the public sectors from developed countries such as the U.K., U.S.A., Malaysia, Indonesia, and South Africa. These laws have assisted in building corrupt-free institutions in their country. Also, drawing from the recommendations of TI (2017) that in countries with high corruption index, government and businesses must proactively disclose relevant public interest information in open data formats include government budgets, company ownership, public procurement, and political parties finance. Also, the government must allow for fundamental freedom of expression and free media disclosure of wrongdoings in Nigeria. Also, countries should align with the momentum generated by the United Nation's Sustainable Development Goals to advocate and push for reforms at the national and global level. More so, the whistleblowing law should be enhanced by giving it a proper backing through the creation of a capable

court that will try cases related to it as recommended by the executive arm of government.

The Committee of Sponsoring Organizations of the Treadway (1992) has identified whistleblowing as important business ethics that is capable of improving the economic stability and financial reporting process of any country. Therefore, different countries of the world have incorporated whistleblowing as part of their corporate governance guidelines and financial reporting process. This study strongly recommends that further empirical study should be conducted in order to bring to speed the current events of whistleblowing in Nigeria. This would allow researchers, and policy makers determine the potent of the introduced policy of incentives and also consider needed improvement so as to continue to expose public corruption and maladministration in Nigeria which will in turn influence and contribute to the sustainable economic growth and development.

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