



WHISTLE BLOWING:

INSPIRING CHARTERED ACCOUNTANTS

BY:

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Permit me to congratulate this Institute which everybody around the world hold in very high esteem. I must also not fail to mention that I am elated to have been chosen once again by this noble Institute to come and present/discuss this topic.

INTRODUCTION

WHISTLE BLOWING DEFINED

Whistle blowing usually refers to the process by which individuals raise concerns at work. It originates from when a pit whistle was blown at times of accident in a mine; or it is analogous with a referee 'blowing the whistle' because of a foul in a football match, or a police man apprehending a criminal.

In the Netherlands, the term used is 'bell-ringing'; in Russia, it is 'lighthouse-keeping'. It implies letting everyone know there is a problem.

Literally, **Cambridge Advance Learner's Dictionary (2010, online)** defined 'whistle-blowing' as, "(causing) something bad that someone is doing to stop, especially by bringing it to the attention of other people".

It has been recently defined by the **Asian Institute of Management 2006, p15**, as, “the reporting of a wrong doing that needs to be corrected or terminated in order to protect public interest”.

Legally speaking, there may not be a universally acceptable definition of the term because of the uncertainties surrounding it.

Guy Dehn a renowned public accountability expert (Testimony of Guy Dehn, 2003), defined whistle-blowing as: “... a colloquial term usually applied to the raising of concerns by one member of an organization about the conduct or competence of another member of the same organization or about the activities of the organization itself”.

In recent years, the connotation of whistle blowing has come to mean taking concerns outside the organisation, usually by informing the media about a dangerous or illegal activity that they are aware of through their work. In this respect, many often resort to making these illegal activities known through wikileaks, or through other social media, thus making it go viral.

Blowing the whistle externally in this way is usually a last resort, occurring when concerns have not been listened to or acted upon internally.

The terms ‘whistle-blowing’ or ‘speaking up’ are often used interchangeably, and can refer to the disclosure of a wide range of illegal or unethical conduct to the media or authorities about the happenings in a corporate or government entity.

Any breach of an organisation’s code of ethics can be a reason to blow the whistle (e.g. conflicts of interest, sexual harassment, unfair treatment of staff, corruption, discrimination, racial prejudice etc).

WHO IS A WHISTLE BLOWER

Obviously speaking, “Whistle-blower” comes from the common practice of law enforcement officers and referees blowing a whistle to indicate an illegal action. Today, a whistleblower is any individual who reports a corporate or government entity’s illegal or unethical conduct to the media or authorities.

A ‘whistle-blower’ on the other hand has been defined by the **Oxford Advanced Dictionary (2005, online)** as, “a person who informs people in authority or the public that the company they work for is doing (something) wrong or illegal.”

In common parlance, someone is said to blow the whistle when they tell their employer, a regulator, customers, the police or the media about a dangerous, unwholesome, inimical or illegal activity or practices that they are aware of and going on in their work place.

TYPES OF WHISTLEBLOWERS

There are basically two types of whistleblowers that have been identified:

- ***The Internal whistleblowers*** – Report the misconduct or illegal behavior of a fellow employee or superior within a company. Most whistleblowers are internal. One of the most interesting questions with respect to internal whistleblowers is why and under what circumstances people will either act on the spot to stop illegal and otherwise unacceptable behavior, within an organization, if there are complaint system (also known as Internal Conflict Management

System) that offer not just options dictated by the planning and control organization, but a choice of options for absolute confidentiality.

- *The External whistleblowers* – Not directly involved in a company, but report their actions to entities such as the media, law enforcement, and watchdog agencies.

Which ever group we tend to classify a whistle blower, whether as internal or external, the underlining factor usually common to both, is the need to preserve the 'public interest'.

SOME GRAY AREAS IDENTIFIED WITH WHISTLE BLOWING

Amid some disagreements in the early 80s on what exactly constitutes whistle-blowing, Robert and Kraft (1990, pp, 849-874, quoted in Asian Institute of Management), identified some conceptual elements to clarify some of the cloudy areas of whistle-blowing. They identified the following:

- a. **An individual:** To them, the person reporting or disclosing the wrongdoing can be an employee or ex-employee of that organization, not a journalist or even ordinary member of the society. Nevertheless, as reflected in some legislations, the current trend shift towards considering any person a whistle-blower by his/her actions - and he/she must not be registered or identified with any organization, (whistleblowers Australia).
- b. **Information which is of public record:** as opposed to other dissenters in an organization, whistleblowers expect that the information they disclose in public interest should publicly and openly be utilized by the

public. They expect the recipient to further disclose the information in public interest.

- c. **Information about actual or serious wrongdoing:** the information must also be about a wrongdoing threatening the wellbeing of the public and not a trivial one. Regard being had to the number of those affected, the seriousness of the consequences and even the amount of money or loss involved.

OPTIONS BEFORE A WHISTLE BLOWER

A potential whistleblower that sees a wrong carried out in an organization has four risky options.

- Firstly, he may decide to keep silent for fear of dismissal or that he will be called names, or that his family may be targeted. However, his silence may cause grave disaster to the public at large.
- Secondly, he may decide to blow the whistle internally so that those in charge of the organization are put on the alert to take the appropriate measure(s) to avert or avoid the risk. This is particularly if the employee belongs to an organization encouraging the culture of raising concern about wrong doing.
- Thirdly, he may decide to let everybody know by blowing the whistle outside (publicly): for instance by alerting the media - likened to washing ones dirty linings in public. This may be the most dangerous cause as the

employee may likely lose his job at the end of the drama for ethical or legal reasons.

- Fourthly, the employee may anonymously blow the whistle internally or external; for instance by leaking the information to those in more senior positions or to the media.

It must be noted that, two things are indisputably true about whistle-blowing:

- the first is that it “is a risky business” (Vickers, 1997, p.594), and
- the second is that it is a helpful practice.

It is a risky business because of the dangers, detriment and threats awaiting an employee who courageously decides to say ‘**enough is enough**’ to the wrongdoing of either his co-workers or his employers. Whistleblowers could commonly face discipline or dismissal because they are seen as “particular threat to, and thorn in the side of, an employing organization”, (**Bowers and Lewis, 1996 p. 637**). They may also earn “more negative labels such as informants, snitches, rats, squabbles, sneaks, or stoolies”, (**Gilan, p. 38**) which could have negative impact on them or their families.

CONSEQUENCES OF WHISTLEBLOWING

The consequences of whistle-blowing could cause embarrassment and financial loss to many persons and organizations; although, of course it could prevent a great disaster or harm befalling the general public or large number of innocent people. For these and other dangers, a potential whistle-blower will be moved to engage in balancing and weighing between the effect and impact of what he is going to reveal and the dangers to his life, livelihood, his family, reputation and profession.

A study of whistleblowers in the US in the year 2000 (Irish Times) found out that **100%** of those who blew whistle were fired and most of them were unable to find new jobs. **17%** lost their homes; **54%** were harassed by peers at workplaces; **15%** were subsequently divorced; **80%** suffered physical deterioration; **90%** reported emotional stress, depression and anxiety and sadly, **10%** of them attempted suicide.

Although, whistle-blowing may be a dangerous course of justice taken by a courageous, bold and public-spirited individual, it is indeed a potent tool in support of good governance and accountability as well as an effective way to combat corruption.

Through whistle-blowing, accidents and disasters could be prevented, lives of innocent people could be saved and huge financial loss could also be prevented. It could also deter other potential wrongdoers. All these benefits and more others are the results of making one employee a 'sacrificial lamb'. However, it should be noted that although whistleblowers are "extremely valuable resources" and "corporate heroes ... saving the business from potential financial ruin". (Durant, 2004, p. 152) as well as saving the public from an impending disaster and mischief, "the revelations of whistleblowers may not always be accurate, nor motivated by unselfish concerns". (Gilan, p. 38). Gilan pointed out that it is not all the times that whistle-blowing helps. Sometimes, Whistle-blowing may hamper, rather than help the efforts of law enforcement against harmful behaviour. This is essentially true if the whistle blower is out to cause mischief.

SOME REPORTED CASES OF WHISTLE BLOWING

There have been high profile whistle blowing cases reported in the media globally. So much so that in the USA three whistle blowers were awarded Time Magazine's 'Person of the Year' award in 2002: Cynthia Cooper of Worldcom, Sherron Watkins of Enron and Coleen Rowley of the FBI.

Corporate Nigeria has witnessed series of cases involving whistle blowing in the blue chip companies, the most outstanding occurred in October 2006, when the board of Cadbury Nigeria PLC, notified the world, which include its stockholders and regulatory bodies of the discovery of "Overstatements" in her accounts, which, according to it, has spanned many years. The company in its release stated that the overstatement could be between N13 billion and N15 billion.

In relation to the scandal, Mr Bunmi Oni, The Managing Director and Mr Ayo Akadiri, the Finance Director, were relieved of their employment. Consequently, the Council of the Nigeria Stock Exchange barred the duo from running any publicly quoted company for life, whilst the apex regulatory body, The Securities and Exchange Commission, we understand is still undertaking a detailed investigation of the matter.

Recently, Mallam Sanusi Lamido Sanusi, erstwhile CBN Governor, blew the whistle against the NNPC over allegedly missing crude oil proceed.

Sanusi had initially stated that **\$49.8bn** was missing. After reconciliation meetings involving stakeholders, he changed his figures to **\$20billion**, then later **\$12bn**. The Minister of Finance Dr. (Mrs.) Ngozi-Onkonjo Iweala confronted him before the Senate and insisted that the figures **yet to be reconciled stood at \$10.8bn**. A figure which Sanusi surprisingly agreed with. However, while appearing before the Senator Ahmed Makarfi led Senate

Committee on Finance on **February 6, 2014**, Sanusi again changed his figures back to **\$20bn!** Thus, Sanusi's figures have, at various times, jumped from **\$49.8bn** to **\$20bn**, to **\$12billion**, to **\$10.8bn** and then back to **\$20bn**, all within the short space of one and a half months. A simple **reconciliation between CBN, NNPC, PPRA, and Ministry of Finance** would have sufficed and saved Nigerians the nightmare brought about by Sanusi's inexactitudes and inaccuracies. The Senator Makarfi's Senate Committee eventually ordered a **forensic auditing**. Though, Sanusi later recanted the allegation saying the unremitted fund is \$10billion, that it was a mistake, he later got suspended by the Presidency for such spurious allegation from a public Officer.

NEED FOR AN EFFECTIVE WHISTLE BLOWING POLICY

Having a whistle blowing policy, and an effective one at that, which is run in an open and transparent manner, is part of good business management in any organisation for a number of reasons.

Good Risk Management

If an issue is raised internally first, and acted upon, it is likely to reduce any reputation damage. If employees contact their managers, rather than the press or the regulator, about actual or suspected malpractice, the opportunity arises to correct the problem before it escalates. Through helping to ensure adherence to both the law and an organisation's code of ethics, it can also help to reduce an organisation's legal claims.

Maintain and Improve Performance

Speaking up can be viewed as part of a strategy to maintain and improve performance generally. By deterring malpractice and averting crises, a whistle blowing procedure can contribute to the efficient running of the organisation.

Reporting of issues will detect and possibly deter any further wrongdoings, creating an open culture. It provides the senior management of an organisation with the information they need to assist in decision-making and control risk.

Protect Staff, Customers and the Public

An effective whistle blowing policy and procedure can protect employees from health and safety issues or bullying and harassment from other members of staff. Customers and the public can also be protected from the effects of malpractice, for example, failure to comply with hygiene standards or falsifying of test data.

Reduce Financial Losses

Most organisations may have been or will be the victim of fraud or theft at the hands of their own employees. The 8th Ernst & Young Global Fraud (Fraud: the Unmanaged Risk Global Fraud Survey (2003) Ernst & Young) found that - 85% of the worst frauds against companies were committed by employees

One in five employees stated that they were personally aware of people stealing from their employers.

The rate of recovery of financial losses (from all sources) was just 51%.

Increase Investor's Confidence

A whistle blowing procedure will help to improve investor's confidence, by demonstrating that the organisation is serious about good corporate governance and has robust risk management measures in place.

However, a working environment in which it is made clear that bullying, harassment and discrimination are not tolerated will lead to fewer pay-outs at

employment tribunals. With staff morale and loyalty increased, retention rates are higher and attracting potential recruits is easier.

WHISTLE BLOWING LEGISLATION INTERNATIONALLY

Internationally, there has been growing support for whistle blowing, particularly in the areas of good governance, public accountability and fight against corruption. In the recent past, as a result of so many high profile corporate frauds, whistle blowing legislation has become a necessary choice for so many countries.

Countries have come up with legislations to regulate and legalise whistle blowing policy and procedure, on the one hand and to protect whistleblowers on the other hand. Evidence of this can be found in a number of treaties/agreement entered between countries to fight corruption. For instance, the **United Nations Convention against Corruption (UNCAC)**, **European Council's Criminal Law Convention on Corruption (Article 22)** and **Inter-American Convention against Corruption (Article III)**

Under **Article 33** of the **UNCAC** signatory countries are encouraged to take domestic measures to incorporate in their legislations and other provisions protecting whistleblowers, witnesses and their families from any unwarranted treatment. The countries are also urged to set in place measures that facilitate reporting of corruption to appropriate agencies, (Asian Institute of Management). Countries have also been called upon to provide effective mechanism for protecting witnesses who disclose wrongdoing and their families and relatives from actual or potential harassment, retaliation or intimidation. By **Article 32**. The Convention advocates for some enhanced

support for whistleblowers and witnesses, for instance, relocating them to a safer environment.

In Europe, **Article 22** of the European Council's Criminal Law Convention on Corruption called upon the signatory countries to provide for effective protection for whistleblowers and those who disclose/report criminal activities. The provision emphasises the need for the countries to provide effective protection for witnesses with valuable information about corruption related offences and those who are cooperating with all the authorities prosecuting/investigating the allegation. It provides:

“Each Party shall adopt such measures as may be necessary to provide effective and appropriate protection for:

- a. Those who report the criminal offences established in accordance with Articles 2 to 14 or otherwise co-operate with the investigating or prosecuting authorities;**
- b. Witnesses who give testimony concerning these offences.**

In the Americas, **section 8 of Article III** of the Inter-American Convention against corruption emphasizes the importance of whistleblower protection as one of anti-corruption instruments/tools. Member States are categorically enjoined to establish and strengthen mechanisms protecting persons who disclose corrupt practices.

Due to the very sensitive nature of whistle blowing, the legal protection for whistle blowers varies from one country to country and may depend on any of the country of the original activity, where and how secrets were revealed, and how they eventually became published or publicized. Over a dozen countries

have now adopted comprehensive whistleblower protection laws which create mechanisms for reporting, investigating reports, and provide legal protections to the people who informed them.

A number of international organizations have also adopted or established whistle blowing policies in order to prevent wrongdoing and corruption among their staff. They are enjoined to report incidences of mismanagement, fraud, and corruption, waste of resources and abuse of authority occurring within them. Consequently, protection is therefore given to any staff who reports these activities against selective, arbitrary or exaggerated administrative and disciplinary action by senior officials and staff.

In United Kingdom they have The Public Interest Disclosure Act (1998).

The **Sarbanes-Oxley Act of 2002** was enacted in the US.

WHISTLE BLOWING POLICIES IN NIGERIA

Nigeria as a country is not left out in this race, as this could be seen in some of our legislations. Organizations both private and public have developed different whistle blowing policy.

UAC of Nigeria PLC, for instance, has developed her Whistle Blowing Policy.

The objective of the policy provides:

“the objective of this policy is to encourage everyone, whether part-time or full time employees, agents, contractors, suppliers, staff of suppliers, customers or people however remotely related to the company, to report any business misconduct without risk to themselves or any inhibition or victimisation

Appropriate incentives will be offered to a whistle-blower whose action significantly promotes the Company's interests".

The policy in all cases where an individual genuinely and in good faith have reasons to believe that a misconduct is occurring, has occurred or may occur within the UAC of Nigeria PLC, irrespective of location (Ietha"uacnplc.com, 2014).

There is also Central Bank of Nigeria Revised Draft Code of Conduct of Corporate Governance for Banks in Nigeria (2012), and The Guideline for Whistle blowing in Nigerian Banking Industry.

The introduction of the code provides that the provision of the code represent the minimum standard which Banks shall comply with. Banks are however encouraged to aspire to higher standard.

The code protects the rights of stakeholders and employees of the CBN to be able to disclose freely communication that concern the illegal or unethical practices to the Board, where such concerns the Board, or the activities of the Board Members, without any form of intimidation or harassment from any quarter.

The code vide Section 5 provides thus:

5.3.1 Bank shall have whistle blowing policy made known to employees and other stakeholders.

5.3.2 The policy shall contain mechanism, including assurance of confidentiality that encourage all stakeholders to report any unethical activity to the Bank and/or the CBN.

There is also the **INVESTMENT AND SECURITY ACT 2007**. A cursory review of the ISA 2007, would suggest that it made no deliberate effort to deal specifically with, or better still, set out provision that makes specific reference to “whistleblowers” or “whistle-blowing”.

There is however a provision in **s. 306 of the ISA 2007**, that seeks to provide protection to employees who disclose information connected with the activities of their employer, and imposes restrictions on the powers of a regulated employer - such as a capital market operator or a public company – in dealing with employees who decide to step forward to make such disclosure(s).

The National Assembly of Nigeria in the same vein has deemed it fit to legislate on whistle blowing policy in Nigeria. The Bill was sponsored by Hon. Karimi Sunday Steve in the year 2011 and it has passed the Second Reading. The preamble of the Bill reads:

“AN ACT TO PROVIDE FOR THE MANNER IN WHICH INDIVIDUALS MAY IN THE PUBLIC INTEREST DISCLOSE INFORMATION THAT RELATES TO UNLAWFUL OR OTHER ILLEGAL CONDUCT OR CORRUPT PRACTICES OF OTHERS; TO PROVIDE FOR THE PROTECTION AGAINST VICTIMISATION OF PERSONS, WHO MAKE THESE DISCLOSURES; TO PROVIDE FOR A FUND TO REWARD INDIVIDUALS WHO MAKE THE DISCLOSURES AND TO PROVIDE FOR RELATED MATTERS”.

Critical look at the Bill will reveal that the major objectives of the proposed law include ensuring that a patriot or whistleblower is protected in law for making disclosures: that he/she does not suffer any form of discrimination or victimisation; that persons authorised to receive disclosure keep it confidential

and take requisite action to assist the investigation or stop the improper act and encourage whistleblowers as they are paid from the whistleblower fund.

This in my view is a step in the right direction and I urge the National Assembly not to delay the passage of this Bill into law and the President not to unreasonably delay his assent. This will not only be of utmost national interest but will also aid good governance and fight against corruption which the Presidency is working assiduously to achieve through the Transformation Agenda.

ICAN PROFESSIONAL CODE OF CONDUCT AND WHISTLE BLOWING.

The Institute of Chartered Accountant in Nigeria is one of the most reputable in the world which enjoys unflinching respect from the nooks and crannies around the globe. Hence, a Chartered Accountant must be discipline and must hold the ethical values of his profession as enshrined in **ICAN PROFESSIONAL CODE OF CONDUCT AND GUIDE FOR MEMBERS, 2009.**

In a view to meet the international standard, the Professional Code of Conduct for members draws extensively from the guidelines of the International Federation of Accountants (IFAC), The guideline however, had to be substantially adapted to meet the peculiarities of our local environment without compromising ethical standard.

By the Code of Conduct, Chartered Accountants like any other professionals are obligated to refrain from disclosing confidential information acquired as a result of professional and business relationships without proper and specific authority unless there is a legal or professional right or duty to disclose such

information. He is also to maintain confidentiality even in a social environment as stated in **Chapter 1.2.4 of the Code of Conduct**.

However, Chartered Accountants are permitted in certain circumstances to disclose confidential information or when such disclosure may be appropriate.

Chapter 1.2.4. (h) Provides as follows:

(h) the following are circumstances where Chartered Accountants are or may be required to disclose confidential information or when such disclosure may be appropriate:

(i) Disclosure is permitted by law and or is authorised the client or the employer;

(ii) Disclosure is required by law, for example:

(a) Production of documents or other provision of evidence in the course of legal proceedings; or

(b) Disclosure to the appropriate public authorities of infringements of the law that came to light; and

There is a professional duty or right to disclose, when not prohibited by law:

(a) To comply with the quality review of a member body or professional body;

(b) To respond to an inquiry or investigation by a member body or regulatory body;

(c) To protect the professional interest of a Chartered Accountant in legal proceedings; or

(d) To comply with technical standards and ethics requirements.

(e) Other similar situations not covered by (a) to (d) above.

The Code of Conduct further provides that in deciding whether or not to disclose confidential information, Chartered Accountants should consider amongst others, whether the interest of all parties including third parties may be affected.

Any failure to follow the above stated and any other guidance in fundamental principles or in the statements shall be taken into account by referring the appropriate cases to the ICAN disciplinary Tribunal for adjudication, and punitive measure shall be meted out on the erring member.

It must be noted at this juncture, that, ICAN Code of Conduct to some extent encourage the disclosure of information in certain circumstances spelt out in the Code as stated in **chapter 1.2.4 (h) (ii) (a) - (d)**.

However, paragraph (e) contain an omnibus provision which leaves the door open to accommodate the disclosure of other degree of information not envisaged by the Code.

In essence, there is no gain-saying the fact that Nigerian Chartered Accountant being members of ICAN, a pacesetter not only in the Sub-Sahara Africa, but also all over the world can legally blow the whistle loud to alert the world of any illegal and unethical acts of individuals (clients or other persons) irrespective of the principle of confidentiality of information without contravening the provision of the **Code of Conduct of 2009**.

This will rather aid Chartered Accountants in upholding their professional tenets and ethics of the profession.

ICAN as a professional body is a stakeholder in the fight against corruption in Nigeria which must partner with Government at all level to fight the menace of corruption which has permeated the entire Country.

MORAL RESPONSIBILITY OF WHISTLE BLOWING IN INSPIRING CHARTERED ACCOUNTANTS.

The responsibility of the Chartered Accountant does not end with counting numbers, but also to take care of the country's economy. Also, that a single mistake in the audit conducted by the Chartered Accountant will first affect the poor and then the concerned company.

In inspiring Chartered Accountant as a whistle blower, it is pertinent to state that he is expected to be a person who sees things, or in his/her view sees something goes wrong and take a bold step in voicing same out to the appropriate person/authority.

Chartered Accountants as morally upright persons and men of unquestionable integrity should be able to stand out courageously to blow the whistle of any unethical and illegal acts, and financial misappropriates of persons irrespective of their status without any fear of intimidation or harassment.

Ralph Nader, **“An Anatomy of Whistle Blowing”** in **Ralph Nader, Peter J. Petkas & Kate Blackwell, eds. *Whistle Blowing: The Report of the Conference on Professional Responsibility* (New York: Grossman, 1972) 3 at 5**, for example, argued that the heart of the issue in whistle blowing is determining “at what point should an employee resolve that allegiance to society ... must supersede allegiance to the organization’s policies ... and then act on that

resolve by informing outsiders or legal authorities?” In Nader’s understanding, whistle blowing is an activity which necessarily gives rise to a major ethical conflict – the decision about when one ought to turn against their employing organization in order to preserve the ‘public interest’.

People who work inside and outside of a company have a legal right and moral obligation to report illegal and unethical behavior. However, large corporations enjoy a number of loopholes not available to ordinary citizens, and have even resorted to thuggery to silence those who speak out against them. Nonetheless, every year, citizens and attorneys who understand the necessity of protecting their family, friends, community, and country against fraudulent, illegal, and dangerous corporate and government actions are willing to speak up and do speak up on behalf of us all. A Chartered Accountant is expected to be one.

CONCLUSION

Cumulatively, from the above brief discussion it is clear that the culture of disclosing wrongdoing in the public interest has been accepted and recognized globally as one of the tools of good governance and curbing corruption. The old and harsh common law principles of employee’s duty of loyalty and confidentiality are gradually fading for a more responsible culture of raising concern against illegalities affecting the public and in the public interest. Internationally and domestically this culture has been recognized and protected. Of course Chartered Accountants should not be left out in this welcoming development, as they are largely responsible for the smooth running of the firms or organizations in which they find themselves.

Though the list of negative consequences to whistleblowing seems endless: broken promises to fix the problem, disillusionment, isolation, humiliation, formation of an "anti-you" group, loss of job, questioning of the whistleblower's mental health, vindictive tactics to make the individual's work more difficult and/or insignificant, assassination of character, formal reprimand, and difficult court proceedings (Ahern & McDonald, 2002; Brodie, 1998; Fletcher et al., 1998; Wilmot, 2000), the Chartered Accountant should not be deterred by this as he is seen as an instrument for social change.

Barry Adams learned that blowing the whistle can be a life-altering incident. Even though Mr. Adams lost his job, he felt a sense of achievement for speaking out about patient safety issues. See: www.medscape.com/viewarticle/582797_5.

Many whistleblowers, such as Erin Brockovitch and Jeffrey Wigand are considered public heroes. Other whistleblowers, like Ralph Nader, have been instrumental in some of the most important safety regulations in their countries. While public opinion about whistleblowers tends to lie on the side of media sympathy, there is no doubt that our country owes a debt of gratitude to those who risk both monetary and physical security for the sake of our health and safety. The courageous whistle blowing Chartered Accountant should see himself in this category in the discharge of his duty.