

THE ROLE OF WHISTLEBLOWING IN CURBING CORRUPTION IN THE PUBLIC SECTOR

EKE Robert Ike, & AIENLOSHAN Omo Obemeata

Department of Accounting and Finance School of Management and Social Sciences,
Wellspring University Benin City, Edo State.
robbyeke19@yahoo.com; robert_ike@wellspringuni.edu.ng

Abstract

This study was set out at exploring the role whistleblowing can play at combating corruption in the health sector and the public sector in general. Survey design was adopted, and data were collected from respondents in University of Benin Teaching Hospital. From a population of 500 respondents made up of Accountants, Auditors and top civil servants, a sample of 232 was selected. Data were collected and analysed using tables and percentages while the hypothesis were tested using chi-square test statistic. The outcome of the study shows that there is positive relationship between whistleblowing and combating corruption in the health sector. The study concludes that the role of whistleblowing in combating corruption in the health sector is vital. Based on this, the study recommends among others that government should introduce financial and non-financial incentives that will encourage staff in public service to blow the whistle as soon as corrupt cases are established.

Keywords: *Corruption, fraud triangle, governance, public trust, whistleblowing.*

1. Introduction

According to Gbegi & Adebisi (2015), financial fraud in advanced countries is often reported in both private and public sectors. The problems faced by third world nations particularly Nigeria is that fraud is common and affects a lot of citizens and in most cases the perpetrators go scout free. This is to say that, only in a few instances are the nefarious act uncovered on time, investigated, prosecuted and adequate punishment given. Fraud has been cited as Nigeria's biggest single problem both in public and private sectors (Rabiu & Noorhayati, 2018). It has not only broken public trust in government, but it has cost the government and people of Nigeria #billions of naira, due to corrupt management of public companies, unrealized public projects and deteriorated infrastructure caused by looted maintenance budget (Eliezer & Emmanuel, 2015; Gbegi & Adebisi, 2015).

Overtime, it has been recognized that most of the fraud in the public sector has been perpetrated by persons in positions of power, and the same group of individuals are expected to be in charge of these assets, and the set of internal controls in place are not adequate to deter, track and discourage such activities (Adebisi & Gbegi, 2015). Internal auditors in place in the public sector are faced with the issue

of being hired by organisations and thus their integrity cannot be counted on. Much literature review has not been undertaken to decide whether accounting can help identify and avoid financial misconduct in the public sector (Popoola, Che-Ahmad & Samsudin, 2014).

A leading professional services firm, PricewaterhouseCoopers (2016) recently presented a report titled Impact of Corruption on Nigeria's Economy to the Vice President, Prof. Yemi Osinbajo, at the Presidential Villa, Abuja. The Price waterhouse Coopers (PWC) team was led by Mr. Uyi Akpata. The results of the study show that corruption in Nigeria could cost up to 37% of Gross Domestic Products (GDP) by 2030 if it's not dealt with immediately. This cost is equated to around \$1,000 per person in 2014 and nearly \$2,000 per person by 2030. Corruption is said to be associated with poor public finance management and provision of public goods.

It is considering the above that this research intends to focus on the relevance of investigate the opinions of health workers in UBTH about the ability and capability of the Civil Servant in curbing financial corruption through whistle blowing. Specifically, the objectives of the study are as follows:

- (i). To determine the role Civil Servant should play in whistleblowing to curb financial corruption in Nigeria Public Sector
- (ii). To ascertain possible hazards inherent in whistleblowing in curbing financial corruption in Nigeria Public Sector

The hypotheses of the study seek to find out if there is a significant relationship between Civil Servant and curbing financial corruption through whistleblowing in Nigeria Public Health Sector. If the identified inherent hazards have no statistically significant effect on Civil Servant as regards their role in curbing financial corruption in Nigeria Public Health Sector.

Previous research work on corruption has always highlighted traditional methods, like audit, segregation of duties and the use of anticorruption agencies. Since the introduction of whistle blowing policy during the President Jonathan administration, not much emphasis has been placed on that mode of curbing corruption, hence this work is focused on investigating the role whistleblowing has had on the checking corruption on the health sector.

2. Literature Review

2.1 Concept of Corruption

Safiullah (2017), the word corruption is a complex and beguile phenomenon. Corruption takes place not only in the finance field, but in multifarious domains. There are many kinds of corruption in our social environment such as administrative corruption, political corruption, financial corruption etc. Corruption does not merely refer to the unethical behavior of people in a society. The United Nations calculations claim that more than \$1 trillion is disbursed in bribes each year while an estimated \$2.6 trillion is carried off annually through financial corruption.

Oboh (2012), corruption, for most of us, almost immediately evokes images of the third world especially countries like Nigeria, Mexico, and India. Whilst we may concede that corruption exists in developed countries it is generally thought to be under control. It seems like a comfortable zone for us as a nation. Safiullah, (2017), corruption is a Nigerian way of life, no matter how we want to pretend otherwise. It is endorsed by our masses, supported in the religious circle and above all encouraged by the faulty system, the institutions. The politicians, businessmen and women, Civil Servants, Academics, religion personalities, teachers, traders, judiciary, etc cannot operate or go in a different direction towards probity and accountability because they are all in the same bus driving in one direction and fueled by impunity. Similarly, the Economic and Financial Crimes Commission (EFCC) – was created to eradicate economic and financial crimes through prevention, enforcement, and coordination.

2.2 Financial Corruption

Financial corruption in government has directly and indirectly led to retarded economic growth and development in Nigeria. In 2013, Transparency global barometer mentioned the Nigerian Police and Political parties as the two most corrupt institutions in Nigeria. The Nigerian Pole is more occupied with bribery, extortion, and blackmail, while the political parties are rooted with financial corruption running into billions of Naira, dollars, and pound sterling.

Ncheta (2016) noted that at Independence, Nigeria was projected as the nation to lead Africa out of its third world status, into a continent of pride, worthy of competing with the developed world on every aspect of human development index. Abubakar Tafawa Balewa promised the rest of the continent and the world, that Nigeria “shall not fail for want of determination”. However, Fifty six (56) years down the line, Nigeria has recorded remarkable progress, and equally tremendous failure. Corruption has been seen as the bane of our democracy and development as a nation.

Furthermore, the fulfillment of rules implies several costs, the cost of a rule is a function of time- loss and the information needed to fulfill it. One possible explanation for corruption is because people may pay illegal and informal taxes (bribes) which allow them to avoid a rule, a penalty, etc. Consequently, rules and laws modify the decision-making process (Ghersi, 2006). In general terms, corruption perception has favored the growth of institutional instability and the deterioration of the relationships among individuals, institutions, and states. Moreover, the perception of economic corruption would have more devastating effects than corruption itself; it generates a “culture of distrust” towards some institutions.

2.3 Forms of Corruption in the Health Sector

As noted by Transparency international (2022) in their report on Nigeria, notable corruption cases in health sector ranges from.

1. Corruption associated with construction/rehabilitation of health facilities such as bribes, kickbacks and political considerations influencing the contracting process, contractors fail to perform and are not held accountable, which result to high cost, low quality facilities and construction work, Location of facilities that does not correspond to need, resulting in inequities in access, biased distribution of infrastructure favouring urban- and elite-focused services.
2. Purchase of equipment and supplies, including drugs such as bribes, kickbacks and political considerations influence specifications and winners of bids. Collusion or bid rigging during procurement, lack of incentives to choose low cost and high-quality suppliers, unethical drug promotion, suppliers fail to deliver and are not held accountable. It led to high cost, inappropriate or duplicative drugs and equipment, inappropriate equipment located without consideration of true need Sub-standard equipment and drugs, inequities due to inadequate funds left to provide for all needs.
3. Distribution and use of drugs and supplies in service delivery such as theft (for personal use) or diversion (for private sector resale) of drugs/supplies at storage and distribution points, sale of drugs or supplies that were supposed to be free, which lead to lower utilization, patients do not get proper treatment, patients must make informal payments to obtain drugs, interruption of treatment or incomplete treatment, leading to development of anti-microbial resistance
4. Regulation of quality in products, services, facilities, and professionals such as bribes to speed process or gain approval for drug registration, drug quality inspection, or certification of good manufacturing practices, bribes or political considerations influence results of inspections or suppress findings, biased application of sanitary regulations for restaurants, food production and cosmetics, biased

application of accreditation, certification or licensing procedures and standards. Which lead to sub-therapeutic or fake drugs allowed on market, marginal suppliers are allowed to continue participating in bids, getting government work, increased incidence of food poisoning, spread of infectious and communicable diseases, poor quality facilities continue to function, incompetent or fake professionals continue.

5. Education of health professionals such as bribes to gain place in medical school or other pre-service training, bribes to obtain passing grades, political influence, nepotism in selection of candidates for training opportunities, which lead to incompetent professionals practicing medicine or working in health professions.

6. Provision of services by medical personnel and other health workers such as use of public facilities and equipment to see private patients, unnecessary referrals to private practice or privately owned ancillary services, absenteeism, informal payments required from patients for services, theft of user fee revenue, other diversion of budget allocations. which lead to government loses value of investments without adequate compensation, employees are not available to serve patients, leading to lower volume of services and unmet needs, and higher unit costs for health services actually delivered, reduced utilization of services by patients who cannot pay, impoverishment as citizens use income and sell assets to pay for health care, reduced quality of care from loss of revenue, loss of citizen faith in government.

7. Diversion of revenue by revenue and other staff in the hospital: Revenue expected to be paid by patient for services rendered are usually under remitted or diverted by some revenue staff and other member of staff in the hospital this have been a major financial fraud in the hospital as revenue staff connive with other health profession alike to perpetuate this unwholesome act/.

2.4 The Effects of Corruption on Nigeria's Health Sector

Nigeria is tagged with some of the worst health care statistics in the world. This makes the country one of the least in virtually all development indexes. Ironically, Nigeria has not suffered any major natural or man-made disaster like the countries who rank higher. The World Health Organization currently positions the Nigerian health system at the 197th place of 200 WHO countries evaluated. According to a report by UNDP, life expectancy in Nigeria has declined drastically from 47 to 43 years. Nigeria accounts for 10% of the world's maternal mortality rate in childbirth whereas it constitutes only 2% world's population (WHO, 2015). One in every

five Nigerian children die before their 5th birthday while over a million Nigerian children die from preventable diseases yearly. The immunization records of Nigeria also show that only 18% of Nigerian child receive full immunized by their first birthday (WHO, 2015). Malaria also kills the Nigerian child more than any other disease.

Despite these indices of poor health services in the country, the Nigerian Government at all levels budget less than 5% on health, despite its signatory to the 2000 Abuja Declaration to increase health budget to 15%. Corruption, therefore, has placed the Nigerian Primary Health Care system in a state of total breakdown. Primary Health Care centres are in disarray with structures adorned with 'expired drugs and cobwebs. (Hadi, 2015). Evidence from an International Monetary Fund (IMF) reports show that corruption has a devastating negative effect on health indicators like infant and child mortality, female education, health budget and spending. Corruption therefore lowers the immunization rate of children as stated above, and thwarts the delivery of essential treatment, especially for the poor; and as well dampens the use of public health facilities (Dike, 2005). Certainly, the drugs used for treating some of the common diseases of the world, such as malaria, tuberculosis, and bacterial infections, are filled with counterfeit. This sometimes causes more problems to the health of individuals, groups, and the entire nation, and as well puts the integrity of the country into question. It is noteworthy that corruption has a great effect on the health status of the majority poor in Nigeria by denying them access to quality health services thereby endangering their health.

2.5 Whistleblowing

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 policeman apprehending a criminal (Ozekhome, 2014).

Ozekhome (2014) further posited that the connotation of whistle blowing has come to mean taking concerns outside the organization, 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 'whistleblowing' 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 organization'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).

2.6 Who is a Whistleblower?

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. 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 workplace (Ozekhome, 2014).

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."

Types of Whistleblowers

According to Ozekhome (2014), 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/organization but report their actions to entities such as the media, law enforcement, and watchdog agencies. Whichever group we tend to classify as a whistle blower, whether as internal or external, the underlining factor usually common to both is the need to preserve the 'public interest'.

Use of Whistle Blowing in fighting Corruption in the Health Sector

1. The notion that health is wealth serves as a precondition for both personal productivity and national development. For any country to keep its citizens healthy, it must invest heavily in the health sector and create opportunities for individual investment as well. Good investment in the health sector must portend good equipment, adequate staffing, easy access, and affordable medical services with a possible good insurance scheme in place. However, citizens will not have good health services where corruption prevails, and self-interest is the focus of political participation. Besides, where corruption prevails there is difficulty in the implementation of state policies on effective health care delivery. This is the situation Nigeria has found itself. Nigeria has been dominated with personal, ethnic, religion and regional interest which is greatly affecting the health sector in all ramifications (Akinaso, 2014).
2. Corruption in the health sector could be dictated by scrutinizing the roles and relationships among all the actors to identify potential abuses that may occur in the course of service delivery. On this note, Vian (2008) is of the opinion that most often there is hardly any difference between bribe and gift, and other forms of reciprocity which are usually regarded as normal in some countries but may be considered illegal in other countries. For example, if informal payments or unofficial fees are paid to medical personnel for services that should have been free, this constitutes corruption.
3. Similarly, if a head of department decides to employ an unqualified relation or friend, or an agent procures a new, expensive drug above the required price or in quantities that is greatly above what is needed to benefit from the purchase, this amounts to corruption. However, it is noteworthy that what constitutes corruption in real sense is subjective and tied to prevalent norms in different societies. But we can on a general stance speculate that any abuse of power or privileges for personal gains while rendering medical services amount to corruption.
4. However, many more cases of wrongdoing could have been prevented if more people had come forward to expose problems to their organizations, the authorities, or the media. Unfortunately, reporting often comes at a high price: whistleblowers risk their career, their livelihood and sometimes their personal safety to expose wrongdoing that threatens the public interest. They may be fired, sued, blacklisted, arrested, threatened or, in extreme cases, assaulted or killed. And in some societies, whistleblowing carries connotations of betrayal rather than being seen as a benefit to the public.
5. It is noteworthy that the critical apparatuses of quality care in all healthcare systems all over the world comprises competent staff, well-constructed policies and procedures that guide practice, safe healthcare environments, interdisciplinary evidence-based disease management processes, however, when this

structured system does not achieve its aim, it means there is a leakage. Within this fold, corruption may be prevalent.

Ultimately, societies, institutions and citizens lose out when there is no one willing to cry foul in the face of corruption.

What needs to be done?

- The three main reasons people give for not reporting corruption are:
- Fear of the consequences (legal, financial, reputational)
- The belief that nothing will be done, that it will not make any difference.
- Uncertainty about how, where and to whom to report.

Protecting whistleblowers from unfair treatment, including retaliation, discrimination, or disadvantage, can embolden people to report wrongdoing and increase the likelihood that wrongdoing is uncovered and penalised. Companies, public bodies, and non-profit organisations should introduce mechanisms for internal reporting.

What we're doing about it?

Transparency International would like to see more people speaking up against corruption and other wrongdoings, ultimately reducing misconduct. A protective environment for whistleblowers is crucial to allow them to report instances of malpractice without having to face the dilemma of doing the right thing and risking one's career and livelihood or remaining silent, at the expense of the public good.

To make this happen, Transparency International is.

- Advocating for the adoption of robust and comprehensive whistleblower protection legislation
- Advocating for the effective enforcement of whistleblower protection legislation by the responsible authorities
- Working with public institutions and private companies so that whistleblower protection legislation is effectively implemented in the workplace.
- Supporting and advising individuals who are considering or have already blown the whistle, through our Advocacy and Legal Advice Centres

2.7 Authorization of Government Expenditure

Any government expenditure must be properly authorized and approved. The authority which confers power on the Officer controlling expenditure or a vote, to incur expenditure, is called “Warrants.” All Warrants should be issued and signed by the Minister of Finance. Warrants can be divided into two groups as follows: Recurrent Expenditure Warrants and Capital Expenditure Warrants.

3. Empirical Review

Research carried out by Otalor and Eiya (2015) on Combating Corruption in Nigeria: The Role of the Public Sector Auditor. Their work seeks to identify the role of the Auditor General who heads the Supreme Audit Institution in Nigeria and the public sector auditor in fighting corruption, and it concludes on the premise that effective corruption control requires the commitment and involvement of all citizens of the society. In addition, a study on Anatomy of Corruption in the Nigerian Public Sector: Theoretical Perspectives and Some Empirical Explanations by Ogbewer (2015) reviewed the concept of corruption in line with its forms and effects on the Nigerian State, as well as corruption in public service from Prime Minister Tafawa Balewa’s era to President Goodluck Jonathan’s administration. The article examines the idealistic, resource curse, two public, low risk-high benefit and anomie theories, and consequently adopts resource curse, low risk-high benefit theories to explain causes of corruption in Nigeria. Also, some personal observations and data from Transparency International are utilized to explain corrupt practices in Nigeria. The article concludes that there is corruption in the Nigerian Public Sector because of societal pressure, tribalism, nepotism, low risk-high benefits of involving in corruption among others.

A paper presented at the International Conference on Development of Social Enterprise and Social business for Eradication of Extreme Poverty and Street Begging, held at Chittagong, A research on Corruption in Nigeria: The Possible Way Out by Okolo and Akpokighe (2014), analyzed corruption in Africa using Nigeria as a case study. It states that corruption is alien to Africa and that a sizeable number of African pre-colonial nations were founded on strong ethical values ensuring social justice and compliance. The paper therefore argues that colonialism imported corruption to Africa and by extension to Nigeria. It explains corruption from different perspectives and concluded that corruption is innate and deep seated in Nigeria particularly in the Public Sector. The paper also identified non-conformity religious tenets, values, culture, ethnicity, favouritisms, nepotism and weak legal systems among others as the causes of corruption in Nigeria. Finally, four factors were identified as the cause of corruption in Nigeria - political, economic, social, and environmental. The paper also put forward some points as possible options and frame- work for curbing corruption in Nigeria.

Sheriff (2014) in his work *Corruption, Politics and Governance in Nigeria* examines the implication of corruption for governance in Nigeria since independence. It argues that corrupt and other related acts would inevitably thwart democratic governance, pollute the political space and create a spatial economy and lead to a “massification” of the poor. He centers its opinion on the fact that corruption throws spanners in the wheels of national development and hinges its argument on the fact that governance of Nigeria has suffered lack of accountability, transparency, and honesty for too long. He recommended that anti-corruption agencies should rather be controlled and answerable to the judiciary, be made up of persons with records of integrity, and be led by a judge with a track record of forthrightness and fearlessness.

4. Theoretical Underpinning

The work was guided by white collar theory which try to relate fraud to four other theories such as Fraud Triangle Theory, Fraud Diamond Theory, Police Theory, Fraud Pentagon Operant Theory but the underpinning theory which anchors this study is the white-collar theory.

4.1 White Collar Crime Theory

The study is anchored on White collar crime theory propounded by Sutherland in 1939. White-collar criminals are opportunists, who over time take advantage of their circumstances and position to accumulate financial gain. He was the first to coin the term and hypothesis “white-collar criminals” He defined his idea as “crime committed by a person respectability and high social status during his occupation (Sorunke, 2018). They are educated, intelligent, affluent, individuals who are qualified enough to get a job which allows them unmonitored access to often large sum of money. Fredrichs (2007) stated that the only way one crime differs from another is in the backgrounds and characteristics of its perpetrators. Most, if not all white-collar offenders are distinguished by lives of privilege, much of it with origins in class inequality. It is estimated that a great deal of white-collar crimes is undetected or if detected, it is not reported. Because of the high status of the perpetrators of these crimes, a highly trained and experienced examiner or investigator like the Professional Forensic is needed to forestall the occurrence of such high-profile fraud.

5. Research Method

The study is an ex-post facto and field of survey type of research. The researcher made use of descriptive/survey design.

The target population would be staff of the finance and accounts department, Audit Department, Medical Record Department, Human Resources and Procurement Department of UBTH. The population size considered for this study is 500 respondents drawn from the staff of UBTH. The population is focused on the staff that have knowledge of corruption and whistleblowing. To gain the advantage of an in-depth study and effective coverage, samples are drawn using random using Taro Yamane’s formula,

Where n = sample size; N = population; e = margin of error (0.05 based on 95% confidence level);

Therefore, $n = 500 / 1 + 500(0.05)^2$

$n = 500 / 2.25 \quad n = 232$

Using a population of approximately 500 Nigerians with an error of 5%, a sample size of 232 considered adequate as computed above.

Two hundred and thirty-two questionnaires were distributed equally among the staff of five selected department chosen as detailed in the table below. All the 232-questionnaire representing 100% of the total sample were returned as shown in the table below. Five-point likert scale was adopted in structuring the question from strongly agree to strongly disagree.

6. Data Analysis

The findings present the analysis of data based on the research objectives presented in previous sections. Specifically, this chapter presents data and results of descriptive statistics, chi-square, and finally discussion and interpretation of findings. Data analysis herein was done with the aid of the Statistical Package for Social Sciences (SPSS) version 23.

The table below summarizes the percentage of respondent to the opinions available for the questions under these categories.

Table 1

| S/N | Section A: Specific Roles of Accountants | SA | A | U | D | SD |
|-----|--|-----------|------------|----------|-----------|-----------|
| 1 | Public Sector Accountants should play specific roles in curbing/reducing financial corruption in Nigerian Public Sector through whistleblowing | 41 18% | 149 64% | 12 5% | 30 13% | 0 |
| 2 | Providing dedicated online real-time portal, phone numbers and social media handles will facilitate s role in blowing the whistle against financial corruption in Government | 63 27% | 120 52% | 16 7% | 14 6% | 19 19% |

| | | | | | | |
|---|---|-----------|------------|-----------|-----------|-----------|
| 3 | Blowing the whistle against financial corruption in Government can be a source of threat/hazard to s in the Public Sector | 49 21% | 139 60% | 33 14% | 11 5% | 0 |
| 4 | Blowing the whistle against financial corruption in Government can threaten the job of s in the Public Sector | 39 17% | 121 52% | 18 8% | 24 10% | 30 13% |

Source: Fieldwork 2022

As shown in table 1 above, 18% and 64% of the respondents strongly agreed and agreed that Public Sector s should play specific roles in curbing/reducing financial corruption in Nigerian Public Sector through whistleblowing respectively. However, 5% and 13% were undecided and disagreed respectively. In the same vein, 27% and 52%% of the respondents strongly agreed and agreed that providing dedicated online real-time portal, phone numbers and social media handles will facilitate s role in blowing the whistle against financial corruption in Government respectively. However, 7%, 6% and 8% were undecided, disagreed and strongly disagreed respectively.

On the other hand, 21% and 60% of the respondents strongly agreed and agreed that blowing the whistle against financial corruption in Government can be a source of threat/hazard to s and Civil Servant in the Public Sector. However, 14% and 5% were undecided and disagreed respectively.

In the same table, 17% and 52% of the respondents strongly agreed and agreed that blowing the whistle against financial corruption in Government can threaten the job of s Civil Servant in the Public Sector respectively. However, 8%, 10% and 13% were undecided, disagreed and strongly disagreed respectively.

Testing Hypothesis

H0: Accountants and Civil Servant have no statistically significant role to play in curbing financial corruption in Nigeria Public Sector

H1: Accountants and Civil Servant have statistically significant role to play in curbing financial corruption in Nigeria Public Sector

Table 2

Chi-Square Tests

| | Value | Df | Asymptotic Significance (2-sided) |
|--------------------|----------------------|----|-----------------------------------|
| Pearson Chi-Square | 106.389 ^a | 16 | .471 |
| Likelihood Ratio | 95.328 | 16 | .319 |

| | | | |
|------------------------------|------|---|------|
| Linear-by-Linear Association | .018 | 1 | .893 |
| N of Valid Cases | 232 | | |

Source: SPSS Computation result 2022

Decision: Since the calculated chi-square value 106.389 is obtained in the study at probability level of 0.05 significant level is greater than the computed value of .471 observed. Hence, reject the null hypothesis and accept the alternative hypothesis which states that Accountants and Civil Servant have statistically significant role to play in curbing financial corruption in Nigeria Public Sector.

7. Summary of Findings

The following findings were made at the end of the study:

1. The result of the test showed that accountants and Civil Servant have roles to play in curbing financial corruption through whistleblowing in Nigeria public sector.
2. Majority agreed that government can introduce safeguards that will help mitigate hazards inherent in whistleblowing by Accountants and Civil Servant in curbing financial corruption in Nigeria Public Sectors.
3. Response from the respondents showed that accountants' and Civil Servant commitment to whistleblowing as regards curbing financial corruption in Nigeria Public Sector will be enhanced if government approves and implement peculiar conditions for them.

8. Conclusion

The negative effects of financial corruption in Nigeria cannot be overemphasized; it has eaten deep into the fabrics of our national life. It has to a great extent slowed down economic development and rewarded incompetence. Several important findings came to light: (i) corruption increases the volume of public investments (at the expense of private investments), as there are many options that allow for public expenditure manipulation and are carried out by high-level officials to get gratification (which means that more general government expenditures or a large budget offer more opportunities for corruption).

(ii) Corruption redirects the composition of public expenditure from the expenditure necessary for basic functioning and maintenance to expenditure on new equipment.

(iii) Corruption tends to pull away the composition of public expenditure from the necessary fixed assets for health and education, as there is less chance of getting commissions than from other, perhaps unnecessary projects.

(iv). Corruption reduces the effectiveness of public investments and the infrastructure of a country.

9. Recommendations

1. Accountants and Civil Servant should be motivated to play specific roles in curbing financial corruption through whistleblowing in Nigeria Public Sector. There is need for government to provide quick response facilities to encourage timely reporting of financial corruption.
2. Government to identify hazards inherent in whistleblowing because of Public Sector accountants' and Civil Servant efforts to curb financial corruption and devise means of dealing with them. These hazards include threats to the job of accountants and Civil Servant, threat to their lives and that of their family members, exclusion from incentives and other motivational privileges, victimization which can lead to trauma, emotional stress, possible suicide, discrimination, blackmail, intimidation and malicious postings of accountant and Civil Servant whistleblowers.
3. Government should institute a reward system that includes financial and non-financial that can encourage Accountants and civil servants to whistle bow corrupt cases as they arise.

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