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WHISTLEBLOWER PROTECTION POLICY AND EMPLOYEE REPORTING BEHAVIOR IN PUBLIC SECTOR ORGANIZATIONS IN NIGERIA

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Abstract

This paper examines the relationship between whistleblower protection policy and employee reporting behavior in public sector organizations in Nigeria. The study adopts a qualitative desk-review design anchored on documentary and thematic analysis. Core sources include the Constitution of the Federal Republic of Nigeria, the Freedom of Information Act 2011, the federal Whistleblower Policy 2016, the Corrupt Practices and Other Related Offences Act 2000, the Economic and Financial Crimes Commission (Establishment) Act 2004, the Nigerian Financial Intelligence Unit Act 2018, the Money Laundering (Prevention and Prohibition) Act 2022, the Witness Protection and Management Act 2022, public reports, and scholarly literature on whistleblowing, reporting behavior, and public accountability. In addition, selected Nigerian whistleblower cases are reviewed to show how reporting behavior is shaped in practice by reward expectations, retaliation risks, institutional trust, media freedom, and access to information. The study finds that employee reporting behavior in the Nigerian public sector is strongly influenced by the perceived strength of protection policy. The study also finds that the 2016 whistleblower policy improved public visibility of whistleblowing and contributed to asset recovery, but did not by itself create a durable culture of internal reporting because the policy lacks the comprehensive force and institutional breadth of a full whistleblower protection statute. Documented cases further show that reprisals, identity exposure, dismissals, transfers, intimidation, and weak prosecution outcomes can discourage future reporting. The study concluded that an effective whistleblower regime in Nigeria must move beyond reward-based disclosure and become a broader public sector integrity system.

Keywords: Whistleblower, Protection policy, Reporting behaviour, Public sector, Retaliation, Institutional trust

Introduction

Whistleblowing is now one of the most important instruments for strengthening accountability in contemporary organizations. It speaks to the moment when a worker, contractor, former employee, or insider decides to disclose information about wrongdoing to a person or body capable of taking corrective action. In the public sector, the significance of whistleblowing is especially pronounced because public organizations manage collective resources, perform statutory duties, and exercise authority on behalf of citizens. When bribery, procurement fraud, payroll inflation, diversion of funds, abuse of authority,

falsification of records, or regulatory manipulation occur inside ministries, departments, agencies, commissions, parastatals, and local authorities, the damage goes beyond the organization itself, it affects governance, public trust, service delivery, and the legitimacy of the state.

In Nigeria, the place of whistleblowing in public administration has become increasingly visible within the wider anti-corruption agenda. The country has long struggled with corruption, illicit financial flows, contract inflation, ghost workers, budget manipulation, and the misuse of public assets. Anti-corruption efforts have produced multiple institutions and laws, including the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the Nigerian Financial Intelligence Unit (NFIU), the Freedom of Information Act, and money laundering legislation. The federal whistleblower policy introduced in 2016 represented an additional attempt to encourage the disclosure of wrongdoing, particularly where such information could lead to the recovery of concealed public assets. The policy allowed informants to submit information anonymously and promised financial rewards where recovery occurred.

The visibility of the policy increased sharply after high-profile recoveries, especially the Ikoyi cash discovery that became one of the most widely discussed whistleblowing episodes in the country. Even so, reward-based whistleblowing soon exposed its limits. The Platform to Protect Whistleblowers in Africa (PPLAAF, 2023) notes that while the policy created a channel for anonymous disclosure and offered a reward of between 2.5 and 5 percent of recovered funds, it did not provide comprehensive protection for reporters against retaliation. The same report also stresses that, despite the constitutional guarantee of freedom of expression and the limited shelter available under the Freedom of Information Act for certain public-interest disclosures, Nigeria still lacks a dedicated and fully operational whistleblower protection regime broad enough to protect employees from reprisals across the public sector.

The Nigerian legal environment therefore presents a mixed picture. On the one hand, the Constitution secures freedom of expression, the Freedom of Information Act 2011 protects certain disclosures by public officials, the ICPC Act contains provisions relevant to informants, and the Witness Protection and Management Act 2022 provides a framework for protecting certain categories of witnesses in specified offences. On the other hand, these measures do not amount to a complete employee-centered whistleblower protection architecture. PPLAAF (2023) shows that many Nigerian whistleblowers have still faced dismissal, suspension, intimidation, transfer, identity exposure, and long struggles for justice. The continued advocacy by anti-corruption stakeholders for a dedicated whistleblower protection law indicates that the normative value of reporting is already accepted, but the institutional conditions for safe reporting remain incomplete.

Employee reporting behavior in this context becomes a practical window into the effectiveness of protection policy. Reporting behavior includes not only whether employees report, but how they report, when they report, to whom they report, whether they escalate internally or externally, whether they choose anonymity, and whether they persist after making the initial disclosure. A strong policy environment can make reporting earlier, more

precise, and more likely to pass through internal institutional channels. A weak policy environment can push employees toward silence, delay, anonymous leaks to the media, fragmented reporting, or the normalization of cynicism.

The need for this study therefore lies in clarifying how policy design translates into employee behavior within public institutions. Much public discussion in Nigeria has focused on the anti-corruption benefits of whistleblowing, especially asset recovery. Less attention has been paid to the day-to-day employment realities that determine whether a civil servant, accountant, procurement officer, auditor, technician, lecturer, or administrator will actually speak up when confronted with wrongdoing. A policy may exist, but unless employees experience it as protective, reporting behavior will remain shallow.

Problem Statement

The persistence of corruption, fraud, abuse of office, and administrative misconduct in Nigeria's public sector continues to raise difficult questions about why insiders who know about wrongdoing often choose silence. Public institutions are expected to embody legality, accountability, and stewardship. Nevertheless, recurring scandals suggest that wrongdoing is sometimes observed long before it becomes publicly known. In many cases, those who are best positioned to detect irregularities are employees who handle procurement records, budgets, personnel files, audit trails, project supervision, tax documents, regulatory approvals, and other sensitive administrative processes. The problem is that knowledge of wrongdoing does not automatically produce reporting behavior.

A major explanation for this gap is the weakness or perceived weakness of protection policy. In Nigeria, the whistleblower policy introduced in 2016 increased the formal visibility of disclosure and made asset recovery more salient. However, the policy was not enacted as a full statute and did not create a broad anti-retaliation regime covering the employment consequences that whistleblowers frequently face. PPLAAF (2023) reports that there are still no adequate general legal mechanisms protecting employees and citizens from retaliation after reporting crime, corruption, and misconduct. As a result, workers may believe that speaking up could cost them their jobs, professional reputation, career progression, physical safety, or peace of mind.

The practical consequences of this weakness are visible in documented Nigerian whistleblower experiences. Public-interest reporters have faced dismissal, suspension, forced transfer, identity exposure, delayed justice, and financial hardship after disclosure. Such experiences do more than injure the individuals directly affected, they create warning signals to other employees inside the system. Once workers conclude that reporting is unsafe, whistleblowing becomes episodic rather than institutionalized. Employees may resort to silence, off-record complaints, and leak documents to journalists, or informal discussions that never activate formal accountability systems.

There is also a conceptual problem in public debate. The success of whistleblowing is often measured through spectacular recoveries or media visibility, yet employee reporting behavior is broader than headline cases. A mature public-sector whistleblowing system should encourage timely internal reporting before losses become catastrophic, should protect those who raise concerns in good faith, and should offer corrective mechanisms that do not depend exclusively on publicity. Where policy is overly narrow, focused mainly on financial reward, or poorly integrated with employment protection, workers may see whistleblowing as a dangerous exception instead of a normal duty of integrity.

Another dimension of the problem is that Nigeria's existing legal and institutional tools are fragmented. The Constitution provides a general freedom-of-expression basis. The Freedom of Information Act gives limited shelter to public-interest disclosure by public officials. The ICPC and EFCC legal regimes contain provisions relevant to confidentiality and investigation. The Witness Protection and Management Act creates a framework for certain witnesses. However, these instruments do not fully answer the ordinary employee's central question: if I report wrongdoing in my office, who will protect me from retaliation, who will keep my identity secure, and what remedy will I receive if I am punished for speaking out?

This study is therefore concerned with a specific and pressing research problem: the apparent mismatch between the public need for employee reporting in Nigerian public organizations and the insufficient protection environment within which such reporting must occur. Unless this mismatch is properly understood, reforms may continue to emphasize disclosure in theory without making disclosure viable in practice. The study addresses that problem by examining how whistleblower protection policy influences employee reporting behavior in public sector organizations in Nigeria with particular attention to the period from 2016, when the federal whistleblower policy was introduced, to 2026.

Analytical Propositions

The study is guided by four analytical propositions as follows:

- i. Whistleblower protection policy influences employee reporting behavior in public sector organizations in Nigeria.
- ii. Perceived risk of retaliation affects employees' willingness to report wrongdoing.
- iii. Anonymous and confidential reporting channels shape employee reporting behavior.
- iv. Institutional trust and expected management response influence employees' intention to disclose wrongdoing.

Literature Review

Conceptual Framework

The conceptual framework for this study positions whistleblower protection policy as the major independent variable and employee reporting behavior as the dependent variable. The argument is that public employees are more likely to report wrongdoing where policy and

institutional arrangements reduce the personal cost of disclosure and increase confidence in corrective action. Protection policy in this study is understood as a cluster of measurable elements: anti-retaliation safeguards, anonymity and confidentiality options, legal immunity for good-faith disclosure, clarity of reporting channels, witness or psychosocial support, and responsiveness of oversight institutions. Between protection policy and reporting behavior lie a set of mediating and conditioning mechanisms. These include perceived risk of retaliation, institutional trust, perceived seriousness of wrongdoing, expected management response, and social norms within the organization. Protection policy does not influence behavior mechanically. It operates through the employee's interpretation of the environment, whether reporting is safe, whether it is morally supported, whether action will follow, and whether previous reporters were treated fairly.

Employee reporting behavior, the dependent variable, is reflected in several outcomes, willingness to report, choice of reporting channel, timing of disclosure, preference for internal or external reporting, persistence in following up complaints, and refusal to normalize silence. The framework therefore assumes that a stronger protection environment promotes earlier and more formal reporting, while a weaker environment promotes silence, delay, or risky external leaking.

Table 1:

Conceptual Framework Matrix

Variable Category	Components	Expected Influence on Reporting Behavior
Independent variable	Whistleblower protection policy: anti-retaliation rules, confidentiality, anonymity, legal support, reporting channels, witness support	Higher policy strength should increase willingness to report and reduce fear-driven silence
Intervening variables	Perceived retaliation risk, institutional trust, seriousness of wrongdoing, expected response, ethical climate	These factors shape whether policy is experienced as credible in practice
Dependent variable	Employee reporting behavior: intention to report, actual disclosure, channel selection, timing, follow-up behavior	Behavior becomes more timely, formal, and sustained when protection is perceived as real
Contextual factors	Public-sector hierarchy, political interference, media freedom, access to information, organizational culture	These can either reinforce or weaken the practical effect of policy

In summary, the framework assumes a directional relationship, stronger whistleblower protection policy leads to more positive employee reporting behavior. However, this relationship is mediated by organizational climate and the employee's perception of actual safety. The same law can appear strong on paper but weak in practice if employees have seen previous reporters punished. For that reason, the study does not treat policy presence as

sufficient evidence of policy effectiveness. The decisive question is whether the policy environment alters employee behavior in a way that supports responsible disclosure.

Theoretical Framework

This study is anchored primarily on the Theory of Planned Behavior (TPB) developed by Ajzen (1991). The theory explains how behavior is preceded by intention, and how intention is in turn influenced by attitude toward the behavior, subjective norms, and perceived behavioral control. Applied to whistleblowing, TPB suggests that an employee is more likely to report wrongdoing where the employee believes that reporting is right or useful, where important others or the institution support reporting, and where the employee feels capable of reporting without unbearable risk. The strength of TPB for the present study lies in its capacity to connect policy with psychology. Protection policy affects attitude by framing whistleblowing as legitimate civic behavior rather than deviance. It affects subjective norms by signaling that the organization and the state expect responsible reporting from employees. It affects perceived behavioral control by making reporting channels clearer and safer. If protection is weak, employees may believe that reporting is desirable in principle but impossible or dangerous in practice. That gap between moral approval and practical feasibility is exactly what the theory helps to explain.

TPB is particularly suitable for studying public-sector reporting behavior because public employees often operate in rule-bound environments where the perceived consequences of action matter greatly. A procurement officer who observes irregularity may have a favorable attitude toward disclosure but still remain silent if he expects superiors to suppress the report. A lecturer, administrator, revenue officer, or accountant may believe that wrongdoing should be exposed but decide otherwise if confidentiality is uncertain. The theory therefore accommodates the lived reality of employees who weigh public duty against organizational risk.

Empirical Review

Empirical studies on whistleblowing generally converge on one point, employees do not report wrongdoing in a vacuum. Their actions are shaped by the severity of misconduct, organizational climate, support systems, perceived retaliation, ethical leadership, and the credibility of reporting channels. This sub-section reviews selected studies relevant to the relationship between whistleblower protection and reporting behavior, with emphasis on evidence that helps interpret the Nigerian public-sector environment.

International Empirical Evidence

Mesmer-Magnus and Viswesvaran (2005) carried out a meta-analysis of whistleblowing research and found that correlates of whistleblowing intention are often stronger than correlates of actual whistleblowing behavior. This distinction is important. Many workers may endorse reporting in principle, yet fail to act when real-world costs become salient. Their study also showed that contextual factors are especially relevant to retaliation. The

implication for policy is clear, organizations that want actual reporting, not just moral approval of reporting, must reduce the contextual risks attached to disclosure.

Casematis and Wortley (2013), studying public-sector employees in Australia, found that perceived seriousness of wrongdoing, fear of reprisals, perceived personal victimization, and whistleblowing propensity all helped distinguish those who reported from those who did not. Their results are instructive because they show that public-sector whistleblowers are often not unusually heroic personalities, rather, they are employees responding to serious wrongdoing under particular institutional conditions. Fear of reprisal remained one of the most influential variables, reinforcing the relevance of protection policy.

Near and Miceli's earlier work, along with subsequent syntheses in Miceli, Near, and Dworkin (2008), consistently shows that internal reporting is more likely where organizations create trustworthy procedures and where superiors are not seen as complicit in the wrongdoing. When internal channels are distrusted, external reporting becomes more likely. This supports the argument that public institutions need more than ethics slogans, they need processes employees can trust. Research and conceptual work reviewed by Alleyne, Hudaib, and Pike (2013) further emphasize that perceived behavioral control, organizational support, issue seriousness, and personal responsibility are central to whistleblowing intention. Although their work focuses on auditors, the underlying insight is transferable to public administration, reporting depends on the interaction between individual conviction and institutional support.

Nigerian and Context-Specific Empirical Evidence

Empirical and policy-oriented studies focusing on Nigeria show strong public support for whistleblowing in theory, but repeated concern about weak institutional protection in practice. Gholami and Salihu (2019) examined the emergence of Nigeria's whistleblowing policy and argued that the policy became a notable anti-corruption mechanism because it facilitated the discovery and recovery of looted public resources. However, they also stressed that the mechanism would be stronger if supported by more robust legislation and a deeper institutional structure.

Okafor et al. (2020), investigating the deployment of whistleblowing as an accountability mechanism in Nigeria, found that the policy was generally supported but undermined by low awareness, operational difficulties, institutional weakness, and high risk to whistleblowers and regulators. Their study is particularly relevant because it situates whistleblowing in Nigeria within a weak and complex institutional environment. The authors argue that without stronger institutionalization, whistleblowing cannot fully perform its accountability function.

Ojobo (2023), reviewing the effectiveness of the Nigerian whistleblowing stopgap policy of 2016 and the whistleblower protection bill, argues that whistleblowing remains underdeveloped in Nigeria partly because of cultural deference to authority and the absence of comprehensive protection against reprisals. This reinforces the idea that employee

reporting behavior is affected not only by written policy but also by social context and institutional credibility.

Nwoba and Irem (2024) examined whistleblowing and the fight against corruption in Nigeria and found that weak institutions, ethnic inclinations, and poor enforcement negatively affect the sustainability of whistleblowing as a governance tool. Although their study is qualitative and broader than employee behavior alone, it is relevant because public employees operate inside those same institutional weaknesses.

Bala (2025), focusing on the credibility of intelligence reporting in the fight against corruption in Nigeria, reported positive links between whistleblowing adoption and the credibility of reporting among major anti-corruption institutions. At the same time, the study recommends passage of the whistleblowing bill into law and the strengthening of support systems. This is significant because even evidence favoring whistleblowing as an anti-corruption tool still points back to the need for stronger legal protection.

Anya and Iwanger (2019) similarly argue that whistleblowing can be a useful anti-corruption tool in Nigeria, but that the strength of the tool is diminished by inadequate legal backing and broader implementation problems. Across these studies, a common pattern emerges: Nigeria's whistleblowing initiative has symbolic and practical value, yet its sustainability depends on whether employees feel genuinely protected.

Table 2:

Summary of Selected Empirical and Policy Studies Relevant to the Study

Author(s)/Year	Focus	Key Finding	Relevance to Present Study
Mesmer-Magnus & Viswesvaran (2005)	Meta-analysis of whistleblowing intentions, actions, and retaliation	Contextual factors strongly shape actual reporting and retaliation	Shows why policy environment matters for moving from intention to action
Cassematis & Wortley (2013)	Public-sector whistleblowing predictors	Fear of reprisals and seriousness of wrongdoing strongly affect reporting	Directly supports the role of retaliation risk in public organizations
Gholami & Salihu (2019)	Nigerian whistleblowing policy as anti-corruption tool	Policy aided recovery efforts but requires stronger legal support	Links Nigerian policy design to sustainable reporting behavior
Okafor et al. (2020)	Whistleblowing as accountability mechanism in Nigeria	Public support exists, but awareness, institutional weakness, and risk undermine effectiveness	Explains why whistleblowing may remain weak without institutionalization
Ojobo (2023)	Review of Nigeria's stopgap policy and bill	Lack of robust legal protection and cultural	Clarifies legal and social obstacles in the Nigerian

		barriers weaken whistleblowing	context
Bala (2025)	Whistleblowing and credibility of intelligence reporting	Whistleblowing adoption improves reporting credibility; law and support systems still needed	Supports need for stronger legal protection in anti-corruption practice

Evidence from Documented Nigerian Whistleblower Cases

Beyond formal studies, documented whistleblower cases provide rich evidence about reporting behavior in practice. The report of National Industrial Court of Nigeria, Awka Judicial Division contained a case of alleged contract fraud/ diversion in a petition send to ICPC by Joseph Ameh in 2021 (National Industrial Court, 2021). Also, PPLAAF (2023) report that Joseph Ameh, an architect at the Federal College of Education (Technical), Asaba, was reportedly dismissed after petitioning the ICPC over alleged contract fraud. The report notes that his identity was exposed despite the expectation of confidentiality, and the subsequent prosecution collapsed due to what was described as faulty prosecution. The case suggests that even where an employee chooses an official anti-corruption route, disclosure can still lead to professional retaliation and procedural disappointment.

The experiences of Murtala Aliya Ibrahim and Taslim Anibaba at the Federal Mortgage Bank of Nigeria, where exposure of contract fraud was followed by transfer, suspension, and dismissal-related consequences was also documented (PPLAAF, 2023; Corruption Anonymous, 2026). Aaron Kaase reportedly suffered arrest, detention, harassment, and suspension after exposing alleged fraud in the Police Service Commission, though he later secured judicial reinstatement (Sahara Reporters, 2017). Joseph Akeju's experience at Yaba College of Technology illustrates how a whistleblower may eventually be reinstated yet still suffer severe financial and psychological costs (Ele, 2024). These cases matter because employees do not judge policy only by official speeches, they judge it by what happens to people who report.

The famous 2017 Ikoyi recovery case presents the opposite side of the picture. Here, whistleblowing was associated with major asset recovery and eventual reward under the federal policy. This kind of outcome can encourage disclosure by demonstrating that reporting may produce concrete results. However, if reward cases are highly publicized while retaliation cases remain unresolved, employees may conclude that the system is selective, uncertain, or dependent on publicity rather than principle.

Methodology

This study adopts a qualitative desk-review design, supported by explanatory documentary analysis. The population of the study consists of the universe of relevant documentary materials on whistleblower protection and employee reporting behavior in Nigerian public

sector organizations. In practical terms, this includes constitutional provisions, federal statutes, policy documents, regulations, institutional publications, anti-corruption reports, judicially discussed public-interest cases, civil society reports, and peer-reviewed academic literature relevant to the subject matter.

The study employs purposive sampling. This is because the documentary population is broad, but the research requires sources that are directly relevant, credible, and information-rich. The sample therefore consists of selected documentary sources judged to contain substantive evidence on the variables of interest. The sampled legal and policy materials include the Constitution of the Federal Republic of Nigeria, the Corrupt Practices and Other Related Offences Act 2000, the Economic and Financial Crimes Commission (Establishment) Act 2004, the Freedom of Information Act 2011, the Federal Whistleblower Policy 2016, the Nigerian Financial Intelligence Unit Act 2018, the Money Laundering (Prevention and Prohibition) Act 2022, and the Witness Protection and Management Act 2022. In addition, selected scholarly studies, organizational reports, and documented whistleblower cases were purposively chosen because they illuminate either the legal framework or the behavioral effects of that framework.

The main instrument of data collection is a structured documentary review guide developed by the researcher. The guide was used to extract information under recurring themes such as, definition and scope of whistleblowing, legal protections, reporting channels, anonymity and confidentiality, sanctions for retaliation, institutional response, documented whistleblower experiences, and implications for employee behavior. The documentary guide also included a source-comparison matrix to enable cross-checking of major claims. This made it easier to identify whether a given issue appeared consistently across legal texts, institutional reports, and academic studies. The use of a guide helped maintain focus and reduce the risk of descriptive drift during review.

Validity in this study was enhanced through source triangulation and logical consistency checks. Rather than relying on a single category of evidence, the study compared official statutes, policy documents, civil society reports, and peer-reviewed literature. This helped ensure that the documentary review guide captured the most relevant dimensions of the research problem. Face validity was also strengthened by aligning the extraction themes with the research objectives, research questions, and theoretical framework.

Reliability was approached through procedural consistency. The same extraction categories were applied across all major sources, and only materials directly connected to the variables under investigation were retained. Where dates or legal status could have changed, preference was given to updated public sources or carefully dated documentary claims. The use of an audit trail in note-taking also improved consistency and transparency in interpretation.

The study employs thematic content analysis as the method of data analysis. After collection, documentary materials were read repeatedly and organized into major themes, including: legal foundations of whistleblowing, reporting channels, retaliation and protection, public-

sector institutional climate, documented cases, and policy reform needs. These themes were then interpreted in relation to the research questions and hypotheses.

DATA ANALYSIS

Table 3:

Key Legal and Policy Instruments and Their Behavioral Implications

Instrument	Key Provision Relevant to Whistleblowing	Observed or Expected Implication for Employee Reporting Behavior
Constitution of the Federal Republic of Nigeria (1999, as amended)	Guarantees freedom of expression under section 39	Provides a normative base for speaking out but does not by itself create employment protection for whistleblowers
Freedom of Information Act 2011	Protects certain public-interest disclosures by public officials under section 27	Can encourage disclosure by public officials, but scope is limited and not equivalent to a dedicated whistleblower law
Federal Whistleblower Policy 2016	Allows voluntary disclosure, anonymity option, and 2.5%-5% reward on recovered assets	Raises visibility of whistleblowing and may motivate reporting, but weak anti-retaliation protection limits employee confidence
ICPC Act 2000	Provides for receipt of complaints, investigation, and some confidentiality for information providers	May support disclosure, yet outcomes depend on institutional competence and follow-through
EFCC Establishment Act 2004	Protects source identity from disclosure except by court order and empowers investigation of economic crimes	Can improve reporting in financial crime matters, especially external reporting
NFIU Act 2018 and ML(PP) Act 2022	Support suspicious transaction reporting and anti-money laundering intelligence	Strengthen formal financial reporting environment but are not comprehensive employee-protection measures
Witness Protection and Management Act 2022	Provides a framework for witness protection in specified offences	Improves support for certain witnesses, though ordinary workplace whistleblowers may still face gaps before or outside formal proceedings

Source: Statutory Instruments and Policy Documents

Table 4:

Selected Nigerian Whistleblower Cases and Lessons for Reporting Behavior

Case	Nature of Disclosure	Outcome/Retaliation	Behavioral Lesson
Joseph Ameh case	Alleged contract fraud in a federal college	Dismissal, identity exposure, prosecution difficulties	Employees may hesitate to use formal channels where confidentiality fails
Ikoyi recovery case	Tip-off leading to major hidden cash recovery	High-profile success and reward under policy	Visible success can encourage reporting, especially where response is swift
Murtala Ibrahim / Taslim Anibaba	Alleged contract fraud at Federal Mortgage Bank of Nigeria	Transfer, suspension, prolonged employment consequences	Fear of workplace victimization can suppress internal reporting
Aaron Kaase	Alleged fraud in Police Service Commission	Arrest, detention, harassment, later reinstatement	Legal remedy may exist, but the process can still be personally costly
Joseph Akeju	Alleged corruption at Yaba College of Technology	Dismissal, death threats, financial hardship, eventual reinstatement	Delayed justice weakens deterrence against retaliation and discourages future reporters

Source: Sahara Reporters (2017, November 30); Daily Trust Foundation (2024, October 24); National Industrial Court of Nigeria (2021, July 8); PPLAAF (2023); (Corruption Anonymous, 2026).

The documentary evidence reviewed in this study indicates that whistleblower protection policy matters significantly for employee reporting behavior in Nigerian public sector organizations. The data do not support the view that reporting behavior depends only on personal morality or individual courage. Rather, reporting behavior is clearly mediated by the employee's perception of safety, confidentiality, organizational support, and procedural effectiveness.

The first major pattern from the reviewed documents is the distinction between visibility of whistleblowing and security of whistleblowers. Nigeria's 2016 federal policy made whistleblowing publicly visible and linked it to major anti-corruption recoveries. This

increased public awareness and showed that insider information could yield measurable results. However, the same evidence also reveals that visibility alone does not create routine organizational reporting behavior. Workers evaluate whether disclosure is survivable. Where protection from retaliation is uncertain, the symbolic presence of a policy may not translate into everyday internal reporting.

The second pattern is that fragmentation in the legal environment creates behavioral uncertainty. Nigeria has several laws and institutions touching parts of the whistleblowing process, yet employees may still be unsure which structure is responsible for protecting them at the moment of disclosure. An employee considering whether to report wrongdoing is unlikely to separate constitutional expression rights, FOI protection, anti-corruption reporting procedures, witness support, and institutional confidentiality rules with legal precision. What matters behaviorally is whether the system appears coherent. Fragmented protection can therefore reduce perceived behavioral control even where multiple supportive laws exist.

Third, retaliation emerges from the reviewed evidence as one of the strongest suppressors of employee reporting behavior. The documented cases of dismissal, suspension, transfer, arrest, exposure, and financial hardship are not isolated details, they function as organizational signals. Employees learn from the fate of prior whistleblowers. In practical terms, one publicized retaliation case can undermine the credibility of a policy more quickly than several policy statements can restore it. The persistence of calls by stakeholders for a comprehensive whistleblower protection law suggests that this perception problem remains unresolved.

Fourth, anonymity and confidentiality are shown to be central but insufficient by themselves. The 2016 policy permits anonymous reporting, which is behaviorally valuable because it lowers the threshold for initial disclosure. Yet anonymity is only one stage of protection. Once a matter moves into investigation, testimony, internal review, or disciplinary contestation, the whistleblower may still become vulnerable. The evidence therefore suggests that a mature policy requires a continuum of protection, secure intake, careful evidence management, employment safeguards, and remedies if retaliation occurs.

Fifth, institutional trust substantially shapes reporting behavior. Where employees believe that anti-corruption bodies, internal audit units, ethics officers, or management committees will act fairly and competently, formal reporting becomes more likely. Where institutions are perceived as politicized, slow, or complicit, employees may choose silence or external leakage. The evidence from Nigeria points to a trust deficit in many contexts, which is reinforced when cases collapse procedurally or when whistleblowers appear to suffer more visible consequences than wrongdoers.

Sixth, the seriousness of wrongdoing still matters. Employees are more likely to report where they perceive misconduct as severe, harmful, and clearly contrary to public interest. This is consistent with international findings and visible in the Nigerian cases reviewed. However, seriousness alone does not guarantee disclosure. If the wrongdoing is serious but the expected retaliation is even more serious from the employee's point of view, silence may still prevail.

This explains why large-scale corruption can persist despite being known informally by insiders.

Finally, the reviewed evidence suggests that reporting behavior is more sustainable where policy moves beyond reward to rights. A rights-based framework would recognize the whistleblower as a protected participant in public accountability rather than merely an informant who may receive a share of recovered assets. Such a framework would support earlier internal reporting, reduce dependence on publicity, and help normalize ethical voice inside public institutions.

Table 5:
Thematic Assessment of Analytical Propositions

Proposition	Documentary Evidence	Interpretation
Proposition 1: Whistleblower protection policy influences employee reporting behavior	Evidence from legal frameworks, policy gaps, and documented cases shows that weak protection reduces reporting while stronger frameworks encourage disclosure	Protection policy plays a critical role in shaping employee reporting behavior
Proposition 2: Perceived risk of retaliation affects willingness to report wrongdoing	Cases of dismissal, suspension, intimidation, and identity exposure demonstrate that fear of retaliation discourages reporting	Retaliation risk is a major deterrent to whistleblowing
Proposition 3: Anonymous and confidential reporting channels shape reporting behavior	The 2016 whistleblower policy allows anonymity, which lowers the threshold for reporting, though limitations exist during investigation	Confidentiality and anonymity improve initial reporting but are not sufficient alone
Proposition 4: Institutional trust and expected response influence reporting intention	Evidence shows that trust in institutions and expectation of action determine whether employees use formal reporting channels	Institutional credibility is essential for sustained reporting behavior

Discussions

The analysis based on the analytical propositions shows that whistleblower protection policy plays a significant role in shaping employee reporting behavior in Nigerian public sector organizations. Evidence from legal documents, policy frameworks, and documented cases

indicates that where protection mechanisms are perceived as weak or ineffective, employees are less likely to report wrongdoing. The first proposition is supported by documentary evidence demonstrating that the presence or absence of strong protection frameworks directly affects reporting behavior. Employees are more willing to disclose misconduct where policies provide clear protection against retaliation and ensure confidentiality.

The second proposition is also supported, as the evidence reveals that perceived risk of retaliation is a major factor influencing reporting decisions. Documented cases of dismissal, suspension, intimidation, and identity exposure discourage employees from engaging in whistleblowing, even where wrongdoing is evident.

The third proposition is confirmed by findings showing that anonymity and confidentiality play an important role in encouraging initial disclosure. The availability of anonymous reporting channels lowers the perceived risk associated with reporting, however, the effectiveness of such channels depends on the broader protection system during investigation and follow-up.

The fourth proposition is equally supported, as institutional trust and expected management response significantly shape reporting behavior. Employees are more likely to report wrongdoing when they believe that institutions will act fairly, maintain confidentiality, and take corrective action. Conversely, low trust in institutional processes leads to silence or reliance on informal or external reporting channels.

Overall, the findings demonstrate that employee reporting behavior is not solely determined by individual willingness but is strongly influenced by the credibility, strength, and implementation of whistleblower protection policies.

Conclusion

The conclusion of this study is that whistleblowing in public sector organizations should be understood as an institutional behavior shaped by law, management practice, and organizational culture. Nigeria has taken important steps by recognizing the value of whistleblowing within its anti-corruption efforts, but the present framework remains incomplete. The 2016 whistleblower policy created momentum and demonstrated the usefulness of insider information, especially in asset recovery. Yet the absence of a sufficiently comprehensive protection system continues to weaken employee confidence. A public employee who reports wrongdoing is not simply performing an act of personal bravery, such an employee is testing whether the state truly values accountability more than hierarchy, patronage, and silence. Where the answer is uncertain, reporting behavior will remain fragile. For whistleblowing to become a normal feature of ethical public administration in Nigeria, protection must be seen and felt in real organizational life. This means that employees must know where to report, trust that the report will be handled discreetly, expect action to follow, and receive enforceable remedy if retaliation occurs. The study therefore concludes that effective whistleblower protection policy is indispensable to healthy employee reporting behavior in Nigerian public sector organizations. Without it, anti-

corruption reforms may continue to depend on exceptional cases rather than on a stable culture of responsible disclosure.

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