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AN APPRAISAL OF WHISTLE BLOWING ACT AND ITS IMPLICATIONS USING OPINIONS OF JOURNALIST IN RIVERS STATE

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DOI: <https://doi.org/10.5281/zenodo.14859970>

Abstract: The study evaluates the application of whistle blowing Act and its implications using opinions of Journalist in Rivers State. To achieve this, the study raised three objectives, amongst others were to; analyze the effectiveness of the Whistleblowing Act in promoting transparency and accountability in Rivers State, Nigeria; assess the role of journalists in Rivers State in reporting and disseminating information related to whistleblowing and corruption. This study was anchored on two theories; the ethical theory and communication accommodation theory. The study adopted the survey research design, the population of this study comprised of all the registered journalists in Rivers State. Therefore, the total population of the study is 485. Taro Yamane sample size determination formula was used to arrive at the sample size of 228. Purposive sampling technique was used to administer the instrument to the respondents. Questionnaire was used as the instrument for data gathering and data was analyzed using Weighted Mean Scores (four point Likert Scale). Findings of this study revealed that Whistleblowing Act impacts greatly in reducing corruption and in ensuring accountability when effectively implemented. Findings of this study showed that journalist have a lot of role to play in advocating for effective implementation of the Whistleblowing Act. The study concluded that Whistleblowing Act impacts greatly in reducing corruption and in ensuring accountability when effectively implemented. The study also concluded that journalist have a lot of role to play in advocating for effective implementation of the Whistleblowing Act. The study recommended that to enhance transparency and accountability, the government of Rivers State should establish mechanisms for robust enforcement of the Whistleblowing Act. This includes creating secure, accessible platforms for reporting and ensuring comprehensive protection for whistleblowers to mitigate fear of retaliation. The study also recommended that journalists in Rivers State should be equipped with specialized training on investigative reporting, whistleblowing processes, and ethical reporting standards. This will enable them to effectively uncover and disseminate information on corruption while safeguarding the integrity of whistleblowers and their reports.

Keywords: Whistle Blowing Act, Implications, Opinions, Journalist Rivers State

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Introduction

The Whistleblower Protection Act, an essential individual who expose corrupt practices, unethical legislative framework, seeks to safeguard behavior, or other forms of misconduct within organizations (Adeyemo, 2018). Its relevance in fostering accountability, transparency, and ethical governance has gained significant traction globally. In Nigeria, the enactment of the Whistleblower Protection Act was driven by the urgent need to combat endemic corruption and reinforce institutional integrity (Okeke & Adeniran, 2019). Despite its potential to revolutionize transparency, its practical implications and effectiveness remain contentious, especially when examined through the lens of journalists. In Rivers State, journalists play a critical role in shaping public opinion, disseminating information, and holding authorities accountable, making their perspectives on this legislation invaluable for assessing its real-world impact (Udeh, 2021).

The Whistleblower Protection Act is rooted in the principle of encouraging individuals to disclose sensitive information about wrongdoing without fear of retaliation. In Nigeria, this Act complements the Federal Government's anti-corruption initiatives, including its whistleblower policy launched in 2016, which incentivized individuals to report corrupt practices (Edeh, 2020). However, critics have argued that the policy's initial momentum has waned, primarily due to lapses in implementing protective measures for whistleblowers (Adeyemo, 2018). The perspectives of journalists in Rivers State illuminate these challenges and offer insights into the Act's broader implications within the media and society (Udeh, 2021).

Journalists often serve as intermediaries between whistleblowers and the public, amplifying revelations and ensuring accountability. In Rivers State, where political and economic dynamics are particularly volatile, the role of journalists in engaging with whistleblower reports is both vital and fraught with challenges (Okeke & Adeniran, 2019). Their opinions highlight significant gaps in the Act's effectiveness, including inadequate legal protection for whistleblowers, weak enforcement mechanisms, and a pervasive culture of impunity. Journalists emphasize that many whistleblowers in the region remain reluctant to come forward due to fears of reprisal, job loss, or even threats to their lives (Edeh, 2020). These barriers undermine the Act's purpose and create a chilling effect, discouraging potential informants from disclosing critical information.

Moreover, journalists in Rivers State have pointed out the inconsistencies in applying the Act across different cases, suggesting that political interests often overshadow the principles of justice and equity (Udeh, 2021). In instances where whistleblowing implicates powerful figures, investigations are frequently stalled, and whistleblowers may face victimization rather than protection (Okeke & Adeniran, 2019). Such outcomes not only erode trust in the system but also diminish the media's capacity to serve as a watchdog. Journalists argue that the Act requires comprehensive reform to address these issues, including stronger legal provisions, swift and impartial investigations, and robust mechanisms for ensuring whistleblower anonymity (Edeh, 2020). The implications of the Whistleblower Protection Act also extend to the operational dynamics of journalism in Rivers State. By providing legal frameworks for exposing corruption, the Act theoretically empowers journalists to pursue investigative reporting with greater confidence (Adeyemo, 2018). However, in practice, the limitations of the Act often constrain their ability to report on sensitive issues. Journalists have reported instances where legal ambiguities surrounding the Act have been exploited to intimidate or harass them, further compounding the challenges of operating in an already precarious media landscape (Udeh, 2021). These experiences underscore

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the need for clearer legal definitions and procedural safeguards to protect both whistleblowers and the journalists who report their disclosures (Edeh, 2020).

The Whistleblower Protection Act represents a pivotal step toward combating corruption and promoting accountability in Nigeria. However, its success depends on addressing the challenges identified by journalists and other stakeholders, particularly in regions like Rivers State, where political and economic complexities exacerbate the risks faced by whistleblowers. By strengthening legal protections, enhancing enforcement mechanisms, and fostering a culture of transparency, the Act can achieve its full potential as a tool for social change. The insights of journalists underscore the importance of continuous dialogue and collaboration in refining the Act to meet the needs of both whistleblowers and the broader society.

Statement of Problem

The enactment of the Whistleblower Protection Act in Nigeria was intended to foster accountability and transparency by encouraging individuals to disclose unethical practices, corruption, and other forms of wrongdoing without fear of retaliation. However, despite its lofty objectives, the Act has faced significant challenges in its implementation, raising concerns about its effectiveness in achieving its intended goals. The situation in Rivers State, a region with unique socio-political dynamics, further complicates the evaluation of this legislative framework. Journalists, who play a pivotal role in exposing societal ills and holding leaders accountable, have voiced concerns regarding the Act's practical implications and its limitations in protecting whistleblowers.

One of the critical issues is the inadequacy of legal and institutional mechanisms to ensure the protection of whistleblowers. In Rivers State, many individuals who attempt to expose wrongdoing face threats, job losses, and other forms of retaliation, which discourage others from coming forward. These challenges suggest a significant gap between the provisions of the Act and its real-world application, undermining its credibility and effectiveness. Journalists in the region, who often rely on whistleblower information for investigative reporting, have highlighted that the absence of adequate protections not only endangers whistleblowers but also compromises their own safety and capacity to report on sensitive issues. Another pressing concern is the pervasive culture of impunity and political interference, which hampers the Act's enforcement. Journalists in Rivers State have observed that cases involving powerful individuals or institutions are often stalled or dismissed, further eroding public trust in the system. This lack of accountability perpetuates the perception that whistleblowing is futile, thereby weakening the societal resolve to confront corruption and misconduct. The Act's failure to ensure impartial investigations and tangible consequences for wrongdoers has left journalists questioning its utility as a tool for promoting justice and transparency.

Furthermore, the ambiguities and inconsistencies within the Act create a precarious environment for both whistleblowers and journalists. In Rivers State, journalists have reported instances where legal provisions were misinterpreted or exploited to intimidate whistleblowers and media professionals. This situation not only jeopardizes the ethical obligation of journalists to protect their sources but also complicates their efforts to fulfill their watchdog role effectively. The lack of clarity regarding the relationship between whistleblowers and journalists under the law further exacerbates these challenges, raising questions about how the Act can be restructured to provide clearer guidelines and better safeguards.

Additionally, public awareness of the Whistleblower Protection Act remains limited, particularly in regions like Rivers State. Journalists have noted that many individuals are unaware of their rights under the Act or the procedures for reporting misconduct. This knowledge gap further diminishes the effectiveness of the legislation, as potential whistleblowers are either uninformed or mistrustful of the system. Journalists emphasize the need for

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targeted public education campaigns to address these issues and promote a culture of whistleblowing as a civic responsibility.

The Whistleblower Protection Act holds significant promise for fostering transparency and accountability in Nigeria. However, its implementation in Rivers State has been marred by systemic inefficiencies, cultural barriers, and insufficient protections for whistleblowers.

Journalists' experiences and opinions underscore the need for a comprehensive appraisal of the Act to identify and address these shortcomings, ensuring that it can function as an effective instrument for combating corruption and promoting social justice.

Objectives of the Study

The specific objectives were to;

1. analyze the effectiveness of the Whistleblowing Act in promoting transparency and accountability in Rivers State, Nigeria.
2. assess the role of journalists in Rivers State in reporting and disseminating information related to whistleblowing and corruption.
3. examine the social and ethical implications of the Whistleblowing Act on whistleblowers, government officials, and the public in Rivers State.

Research Questions

1. What is the impact of whistleblowing Act in reducing corruption and promoting accountability in Rivers State?
2. How is the role of journalists in advocating for effective implementation of the whistleblowing Act in Rivers State?
3. What are the challenges faced by whistleblowers and the implication for the Act's effectiveness?

Theoretical Review

This study was anchored on two theories; the ethical theory and communication accommodation theory.

The Ethical Theory

Proponents of ethical theory include deontology by Immanuel Kant in 1788, utilitarianism John Stuart in 1861, Rights by Tom Regan in 1983 and virtue ethics by John Rawls 1996. V John Stuart 1861 utilitarianism ethical theories are based on one's ability to predict the consequences of an action. To a utilitarian, the choice that yields the greatest benefit to the most people is the one that is ethically correct. There are two types of utilitarianism; act utilitarianism and rule utilitarianism.

Rights ethical theory by Tom Regan in 1983 was based on rights; the right established by a society are protected and given the highest priority. Rights are considered to be ethically correct and valid since a large population endorses them, Individuals may also bestow rights upon others if they have the ability and resources to do so. John Rawls in 1996 propounded that virtue ethical theory judges a person by his/her character rather than by an action that may deviate from his/her normal behaviour. It takes the person's morals, reputation, and motivation into account when rating an unusual and irregular behaviour that is considered unethical. However, this study is particularly anchored on the Kantian way also known as categorical imperatives. To Bolsin (2005), "Kantian theory instructs people to act in harmony with universally accepted roles. Telling the truth is often required in whistleblowing regardless of personal outcome" (p.36). Critically, the Kantian theory had no way of knowing the self- sacrifice that is required in whistleblowing. The theorist would want an individual to stand firm in telling

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the truth no matter whose ox is gored. But it is practically difficult to say the truth when put under pressure or duress by social, political and economic factors, especially in such a society as Nigeria.

The theory of Categorical Imperative (CI) is a theory of moral action that was developed by Immanuel Kant (1724-1804). According to Kant, “the conception of an objective principle, so far as it constraints a will, is a command, and the formula of this command is called imperative..., all imperatives are expressed by an ‘ought’ and thereby indicate the relation of an objective law of reason to a will which is not in its subjective constitution necessarily determined by its laws” (Kant, 1804) Kant means the uniqueness of human capacity to act according to the concept of law. For Kant, nothing is good in itself except a good will. The numerous facets of human personality such as intelligence, talents, virtues, etc., are not good and desirable in themselves. Their goodness resides in the will that makes use of them. In estimating the total worth of our actions, Kant believes that a good will takes precedence over all else. Contained in a good will is the concept of Duty. It is only when people act from duty that their actions have moral worth. Duty here is defined as a sense of obligation which results from a rational justification. In the Kantian sense, reason and duty are intrinsically related. Duty in this Kantian sense is the necessity of acting out of respect for moral law. For Kant, there is no moral law other than the law of reason. Kant believes that it is through reason alone that we can arrive at a moral law. For him moral law is not to be based on any religious injunctions like the divine command or empirical evidence relating to similar situations or to consequences. Just as we know seemingly through reason alone, that a triangle has three sides, and that no triangle is a circle, so by the same kind of reasoning we can arrive at absolute moral truth. For Kant, an absolute moral truth must be logically consistent, i.e. free from internal contradiction. If such an absolute moral law could be formulated, Kant contended, it would oblige everyone without exception to follow it. Kant believed that he formulated such a logically consistent rule in his categorical imperative. The relevance of this theory to this study is that it will help us to understand the role ethics play in the life of people especially among those occupying public offices. It will help us to understand how the Whistleblowing Act and effective communication impact on the people.

Communication Accommodation Theory

First conceived by communication professor Howard Giles in 1971, Communication Accommodation Theory (CAT) was mainly about speech, but then adapted to involve verbal and nonverbal communication (Hordila-Vatamanescu, 2010). Giles described developing the theoretical perspective in his graduate school days in the United Kingdom, and that he still is constantly noticing new ways people accommodate others, such as when his wife lost her voice for a few days, and others would whisper to her, thinking she was whispering for another reason (Gallois *et al.*, 2016).

The theory is about convergence and divergence in accommodation and says that communicators are likely to accommodate the person they are speaking with by adopting their mode of communication. Soliz, Thorson, and Rittenour say accommodation is performed for seeking approval, inclusion, affiliation, or interpersonal goals, while nonaccommodation serves to highlight differences between people (2009, p. 821).

Divergent communicators maintain their own way of communicating, and then the communication differs from the other communicator. There is also the concept of over accommodating, as HordilaVatamanescu (2010) says, and this means they exaggerate the accommodation. There are three types of over accommodation:

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“The first is sensory where people tend to over adapt to others who are perceived as limited in their abilities. The second is dependency, where the person who is talking, speaks to others as if they are in a lower status than them. Lastly, intergroup occurs when the speakers place listeners in cultural groups without acknowledging individual uniqueness” (Hordila-Vatamanescu, 2010, p. 281). Within CAT, however it occurs, it’s important to note that communication happens within a context, as always, and that there is always negotiation of relationships within a conversation, including power within a relationship, when communicating. Based on these stereotypes of out-group members, expectations may arise about people from the culture. Norms of accommodation may appear. When over accommodating happens, it may make the communicator seem condescending, which hopefully, the person does not desire. However, when done well, “communication accommodation becomes a mutual feeling of identification between the source and the receiver” (Hordila-Vatamanescu, 2010, p. 283). Communicators begin to feel more similarity and commonality, which begets affection, or likeability. When people from different cultures accommodate by moving to Texas and trying to act friendlier to others, people will feel more commonality, even if the person from another state was not used to acting friendly to acquaintances.

CAT can be used in many contexts, as in between cultures, ages, genders, and virtual communities. Between cultures, people may become more comfortable with someone from a different culture if they mirror nonverbally, and topics of conversation that would interest the other.

For instance, communication accommodation was seen when a Muslim family in a suburb in Texas invited their white neighbors to attend the home petting zoo birthday party of their three-year-old child. At the party, the food was halal, as is customary to the culture of the Muslim family, and most of the party-goers were family members. The white family had older children and instructed their daughter to dress a bit more conservatively than her normal short-shorts as an accommodating nonverbal gesture. Both parties had accommodating behaviors and communication.

This theory is relevant to this study because it explains how people of different cultures are constantly adapting their communication styles either in converging, diverging, or over accommodating styles to people in multiple contexts. The Nigerian government is a multicultural and multilingual group of people from all over the country collaborating/working to meet good governance. This theory therefore is germane to this study.

Conceptual Review Whistleblowing

The Nigerian Federal Ministry of Finance (FMF) defines whistleblowing as the means of providing information about any illegality, usually for the purpose of protecting the public interest (Ojeifo, 2017, p.21); while a whistleblower is a person who voluntarily discloses to the government or any agency concerned including the media, a possible misconduct or violation that has occurred, is ongoing, or is about to occur with specific concerns which are in the public interest (Osegis, 2017, p23). In Nigeria, information on impropriety in the use of public funds or property, theft or corruption is acceptably the FMF, from any whistle blower, particularly if such information is in the public interest.

In Nigeria, the whistleblowing protection Bill, 2008 was sponsored for on 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 victimization of persons who make these disclosures, to provide for related matters. Matters that could attract reportage from the public under the whistleblowing policy include:

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The provisions of this bill certainly, are the replication of the whistleblowing laws of the United States. As observed by Rose-Ackerman, one of the first federal laws that protected whistle blowers was the 1863 United States false claims Act. The Act was designed to combat fraud by United States government suppliers during the civil war (Rose Anikerman, 1999, p. 42). In recent years, Serra (2006) reports that the U.S Federal Government enacted the whistle blower protection Act in 2007, which provides legal protections for Whistleblowing Activities of federal employees, and in the past few years, sector's efforts to improve corporate government (Serra, 2006). The whistle blowers laws of countries may, however, differ from state to state. Some countries provide whistle blower protection to public employees only, while others like Nigeria are intending to extend such protections to private sector employees as well.

Whistleblowing and the Duty of Trust and Confidence

Again, the whistleblowing policy has compatibility issue with the implied duty of trust and confidence that exists between an employee and employer by virtue of the contract of employment. Generally, the obligations of an employee are derived from the express terms in the contract of employment; implied terms, including the duty of good faith and fidelity; and equity, which imposes fiduciary obligations. The duty of good faith and fidelity is implied by the common law as opposed to the equitable doctrine of fiduciary. An employee's relationship with an employer is founded on a contract of employment hence the duty of confidence is implied in the contract (Obuah, 2010). In the course of carrying out their responsibilities, an employee is expected to act in good faith towards their employer/organization. Any act that may be detrimental to the employer is to be avoided. The essence of this duty is to enhance a healthy relationship between the employee and the employer. In this way, the employee has a legal duty to be loyal. The organization expects the employee to perform this duty in four ways. First, an employee must obey reasonable instructions of the employer. Second, they are expected to conform to the values and norms of the organization (Read & Rama, 2003). Third, they are supposed to protect and promote the reputation of the organization, and finally, the employees have to maintain confidentiality. It can be drawn from above that an employee is under an implied obligation to carry out only reasonable instructions of his employer. In other words, an employee may object to perform instructions from the employer if such instructions are unreasonable. However, it is not clear whether the duty to object to unreasonable instructions extends to disclosure of illegal dealings. That is, should an employee in observing these duties overlook wrongdoing (corruption) in the organization? This question is paramount because most times a proposed or actual act(s) of an organization may threaten public interest (Olukowade & Ogodor, 2015). In this dilemma is it proper for an employee to allow the interest of the employer/organization to override that of the public. Except in some circumstances, employees are not under any obligation to question or investigate corruption. However, in order to protect the interest of the public, an employee should not keep silent when there are acts of corruption within an organization as this does not violate his duty of loyalty. It is an exception to the duty of trust, loyalty and confidence that there is no confidence as to the disclosure of iniquity, especially where the disclosure is in public interest, and any purported exclusion of this exception by a contract of employment would be void. Thus: It is a daunting task to oppose a culture which embraces the unstated rule that dirty linen should not be washed in public'. It is a culture of blind and unquestioning secrecy'. The opposing interests of fidelity of the employee to the employer and the public interest in the campaign against corruption must be balanced (Olukowade & Ogodor, 2015).

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Application of Whistleblowing Policy in Nigeria Before the formal adoption of whistleblowing policy by the present administration, the Central Bank of Nigeria (CBN) in 2012 issued a guideline for whistleblowing for banks and other financial institutions. In spite of this, there are rare cases of whistleblowing in the banking industry. Adeyemo attributes this to corporate culture (Malgwi, 2004). However, a notable case of whistleblowing in the banking industry is that of the former CBN governor Sanusi Lamido. Mr. Lamido blew the whistle and alleged that the sum of US \$20b was missing from the Nigerian National Petroleum Corporation (NNPC). He was later suspended by President Goodluck Jonathan on grounds of fraud, financial recklessness and fiscal misconduct.

Lamido's suspension attracted criticisms basically on the provisions of section 8(1) of the Central Bank of Nigeria Act 2007 which provides for the procedure of appointing a CBN governor, but fail to provide for the process of suspending him. However, the presidency justified the suspension on the grounds that it was not an outright dismissal but temporal suspension pending the investigation of the alleged claims. With this case in mind, it is obvious why whistleblowing policy was, and is still rare in the banking sector (Anderson, (2009). If Sanusi's report could attract suspension, one wonders what would be the fate of a stakeholder or an employee of a bank that speak out against illegal practices in banks.

A bank can be a fertile place for financial crimes as well as whistleblowing. Perceiving the rate of money laundering and other forms of illegal acts in banks and other financial institutions, the Nigerian Money Laundering (Prohibition) Act, 2011 was promulgated to combat transactions in illegal proceeds. This piece of legislation was subsequently amended by Money Laundering (Prohibition) (Amendment) Act 2012. The Amendment Act 2012 section 9 mandates all financial institutions to develop programmes to combat the laundering of the proceeds of a crime or illegal acts. The Amendment Act 2012 section 3 empowers financial institutions to undertake due diligent measures when establishing business relationships, carrying out occasional transactions above the applicable designated threshold prescribed by relevant regulations, or where there is suspicion of money laundering or terrorist financing. Under the Amendment Act also, a transaction is deemed suspicious where it involves a frequency which is unjustifiable or unreasonable, is surrounded by conditions of unusual or unjustifiable complexity, appears to have no economic justification or lawful objective or in the opinion of the financial institution involves terrorist financing or is inconsistent with the known transaction pattern of the account or business transaction. A financial institution upon discovery of suspicious transaction shall draw up a written report containing all relevant information on those matters, take appropriate action to prevent money laundering of the proceeds of crime or illegal act and send a copy of the report and action to EFCC. This Act provides a foundation for whistleblowing in banks, but it is rarely observed (Akinaso, 2016).

Whistleblowing Policy and the Current State of Corruption in Nigeria

The recovery of funds as indicated above as well as the arrest and investigation of judicial officers cemented the hope of many Nigerians that government is sincere in his fight against corruption. However, after sometime, it appeared as if the introduction of the policy may be likened to morning dew that cannot withstand the hot rays of the sun. A number of reasons may be responsible for the inability of the policy to attain the desired objectives. The whistleblowing policy is more interested in recovering funds than in prosecuting those involved in the act of looting. In other words, the policy has adopted plea bargaining in its fight against corruption. Plea bargaining is a negotiated agreement between a prosecutor and a criminal defendant whereby the defendant pleads guilty to a

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lesser offence or to one of multiple charges in exchange for some concession by the prosecutor, usually a more lenient sentence or a dismissal of the other charges.

Although there were controversies as to whether plea bargaining is part of the Nigerian Criminal Justice system, this confusion has been led to rest as the Nigerian Administration of Criminal Justice Act (ACJA) 2015 section 270 expressly permits plea bargaining in the Nigerian Criminal Justice System. When the EFCC arrested persons involved in US \$2.1billion arms deal with the former National Security Adviser, Sambo Dasuki, some of them offered plea bargain to the prosecutor. These include the former Secretary of PDP, Olisa Metuh, ex-Chiefs of Air Staff, Air Marshals Adeshola Amosu and Mohammed Dikko Umar. A recent act of plea bargain is that of a former Minister of State, Federal Capital Territory (FCT), Oloye Jumoke

Akinjide who was docked on a 24-count charge of alleged N650 million frauds which was said to be part of US \$115million allegedly doled out by Mrs Alison Madueke to influence the outcome of the 2015 presidential election (Briggs & Bolanta, 1992 p. 21)..

Empirical Review

Fasua and Osifo (2017) carried a study entitled: The effectiveness of whistleblowing mechanism and audit committee in Nigerian Banking sector. Their objective was to ascertain the effectiveness of whistleblowing in the banking sector. The study adopted the multi-variant regression techniques and logistic regression analysis. The population of the study was 2500 while the sample size was 400, and questionnaire and interview guide were used as data gathering instruments. The finding of the study revealed that a good alliance exist among effective whistleblowing mechanism in the banking sector in Nigeria and independent audit committee, audit committee financial experts and audit committee meeting. The finding of the study also revealed that an effective whistleblowing mechanism and audit committee will enhance a fraud and corruption free banking sector in Nigeria. The study concluded that a good alliance exist among effective whistleblowing mechanism in banking sector in Nigeria and independent audit committee, audit committee financial experts and audit committee meeting. The study equally conclude that an effective whistleblowing mechanism and audit committee will enhance a fraud and corruption free banking sectors in Nigeria. The study therefore recommended that there should exist an alliance among effective whistleblowing mechanism in the banking sector in Nigeria and independent audit committee, and audit committee financial experts and audit committee meeting. The study also recommended that effective whistleblowing mechanism and audit committee will enhance a fraud and corruption free banking sector in Nigeria.

In a similar vein, Apaza and Chang (2008) carried out a study entitled: The impact of external whistle blowers on uncovering corruption using a comparative study. Their objective was to examine the relevance of using external whistle blower. The study adopted the survey research design with questionnaire and interview guide as data gathering instruments. The population of the study was 3200 while the sample size was 400. Purposively sampling techniques was used to select the key stakeholders according to their position and responsiveness in which the interview guide was administered to. The finding of the study revealed that whistleblowing cases in Peru and South Korea used external whistle blowers. The finding of the study revealed that there was mass effect, powerful allies, strong allies and evidence, legal protection for whistle blowers. The study concluded that whistleblowing cases in Peru and South Korea used external whistle blowers. The finding of the study revealed that there was mass effect, powerful allies, strong allies and evidence, legal protection for whistle blowers. The study concluded

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that whistleblowing cases in Peru and South Korea used external whistle blowers. The study also concluded that there was mass effect, powerful allies, strong, evidence and legal protection for whistle blowers. The study recommended that countries should also use external whistle blowers. The study also recommended that the use of external whistle blowers will produce more results and that the whistle blowers should have strong allies, and legal protection.

Osagiodowu (2019) carried out a study entitled: The effectiveness of the whistleblowing policy in combating corruption in the Nigerian public sector.

The objective was to ascertain the extent of effectiveness of whistleblowing policy in combating financial crime in Nigerian public sector. The study adopted descriptive statistical research design and the Pearson Product Moment Correlation Coefficient (PPMCC) was employed in testing the hypothesis. A total of one hundred and two (102) auditors and one hundred and sixty two (162) accountants were sampled in the public sector. Judgmental Sampling Techniques (JST) was employed in selecting the 264 respondent in the four states’ public organizations. The finding of the study revealed that whistleblowing has resulted to the prosecution of corrupt public officers in Nigeria. The finding of the study revealed that whistleblowing helps in fighting corruption in the public sector of Nigeria. The study concluded that whistleblowing has resulted to the prosecution of corrupt public officers in Nigeria. The study also concluded that whistleblowing helps in fighting corruption in the public sector of Nigeria. Therefore, the study recommended that whistleblowing policy have proven to be effective in combating financial crime in the public. The study also recommended that both state and local government should initiate suitable whistleblowing programmes that would help fight corruption.

Methodology

The study adopted the survey research design, the population of this study comprised of all the registered journalists in Rivers State. Therefore, the total population of the study is 485. Taro Yamane sample size determination formula was used to arrive at the sample size of 228. Purposive sampling technique was used to administer the instrument to the respondents. Questionnaire was used as the instrument for data gathering and data was analyzed using Weighted Mean Scores (four point Likert Scale). A response which is equal to or more than 2.5 is positive, i.e the respondents agree with the item while any mean response less than 2.5 is negative

S/N	Respondent’s view				Response in Mean Scores			
	Items	SA 4	A 3	D 2	SD 1	TOTAL	MEAN	DECISION
1	Encouraging transparency and integrity. The act provides a legal framework that encourages individuals to report unethical or illegal activities within the government or private sector	600	150	40	50	225	3.53	Agreed
2.	Deterrence of corrupt practices	560	135	60	10	225	3.4	Agreed
3	Promoting accountability in public administration	720	60	20	25	225	3.66	Agreed
4	Fostering public trust in government institution	480	80	40	5	225	2.68	Agreed

Table 1: Impact of Whistleblowing Act in reducing corruption and promoting accountability in Rivers State

Data in table above shows that whistleblowing Act impacts greatly in reducing corruption and accountability in Rivers State

Table 2: The role of Journalists in advocating for effective implementation of Whistleblowing Act

S/N	Respondent's view Items	Response in Mean Scores						
		SA 4	A 3	D 2	SD 1	TOTAL	MEAN	DECISION
1	Raising awareness	480	80	40	5	225	2.68	Agreed
2.	Investigating and reporting misconduct	600	150	40	5	225	3.53	Agreed
3	Advocating for policy change	560	135	60	10	225	3.4	Agreed
4	Protecting whistleblowers rights	720	60	20	25	225	3.66	Agreed

The data in table 2 above shows that journalists in Rivers State have role to play in advocating for effective implementation of the Whistleblowing Act

Table 3: Challenges faced by whistleblowers and implications of the Act effectiveness

S/N	Respondent's view Items	Response in Mean Scores						
		SA 4	A 3	D 2	SD 1	TOTAL	MEAN	DECISION
1	Fear of retaliation	560	135	60	10	225	3.4	Agreed
2.	Lack of anonymity	600	150	40	5	225	3.53	Agreed
3	Inefficient legal protections	480	80	40	25	225	2.68	Agreed
4	Ineffectiveness enforcement	800	30	20	5	225	3.8	Agreed

Data in table 3 above shows that Whistleblowers face a lot of challenges and these in turn affect the effectiveness of the Act

Discussion of Findings Research Question 1:What is the impact of whistleblowing Act in reducing corruption and promoting accountability in Rivers State?

Findings of this study revealed that Whistleblowing Act impacts greatly in reducing corruption and in ensuring accountability when effectively implemented. The findings of the study is in agreement with earlier study carried out by Fasua and Osifo (2017) whose study revealed that a good alliance exist among effective whistleblowing mechanism in the banking sector in Nigeria and independent audit committee, audit committee financial experts and audit committee meeting. The study also corroborate with earlier study carried out by Apaza and Chang (2008) whose study revealed that there was mass effect, powerful allies, strong allies and evidence, legal protection for whistle blowers. The findings of the study corroborate with the principles of The Ethical Theory which states that the numerous facets of human personality such as intelligence, talents, virtues, etc., are not good and desirable in themselves. Their goodness resides in the will that makes use of them. In estimating the total worth of our actions, Kant believes that a good will takes precedence over all else. The findings of this study also corroborate with the principle of Communication Accommodation Theory which states that Communicators

begin to feel more similarity and commonality, which begets affection, or likeability. When people from different cultures accommodate by moving to Texas and trying to act friendlier to others, people will feel more commonality, even if the person from another state was not used to acting friendly to acquaintances.

Research Question 2: How is the role of journalists in advocating for effective implementation of the whistleblowing Act in Rivers State?

Findings of this study showed that journalist have a lot of role to play in advocating for effective implementation of the Whistleblowing Act. The findings of the study is in agreement with earlier study carried out by Osagiodowu (2019) whose study revealed that whistleblowing has resulted to the prosecution of corrupt public officers in Nigeria.

The finding of the study revealed that whistleblowing helps in fighting corruption in the public sector of Nigeria. The study also corroborate with earlier study carried out by Apaza and Chang (2008) study revealed that there was mass effect, powerful allies, strong allies and evidence, legal protection for whistle blowers. The findings of the study corroborate with the principles of Communication Accommodation Theory which states that the theory is about convergence and divergence in accommodation and says that communicators are likely to accommodate the person they are speaking with by adopting their mode of communication. The findings of this study is in agreement with the principles of The Ethical Theory which states that the theorist would want an individual to stand firm in telling the truth no matter whose ox is gored. But it is practically difficult to say the truth when put under pressure or duress by social, political and economic factors, especially in such a society as Nigeria.

Research Question 3: What are the challenges faced by whistleblowers and the implication for the Act's effectiveness?

Findings of this study revealed that whistleblowers face a lot of challenges and these in turn affect the effectiveness of the Act. The findings of the study is in agreement with earlier study carried out by Fasua and Osifo (2017) whose study revealed that an effective whistleblowing mechanism and audit committee will enhance a fraud and corruption free banking sector in Nigeria. The study also is in agreement with earlier study carried out by Apaza and Chang (2008) whose study revealed that there was mass effect, powerful allies, strong allies and evidence, legal protection for whistle blowers. The findings of the study corroborate with the principles of the Ethical Theory which states that Rights are considered to be ethically correct and valid since a large population endorses them, Individuals may also bestow rights upon others if they have the ability and resources to do so. The findings of the study is in agreement with the principles of Communication Accommodation Theory which states that communication accommodation was seen when a Muslim family in a suburb in Texas invited their white neighbors to attend the home petting zoo birthday party of their three-year-old child. At the party, the food was halal, as is customary to the culture of the Muslim family, and most of the partygoers were family members.

Conclusion

The study concluded that Whistleblowing Act impacts greatly in reducing corruption and in ensuring accountability when effectively implemented. The study also concluded that journalist have a lot of role to play in advocating for effective implementation of the Whistleblowing Act. The study equally concluded that whistleblowers face a lot of challenges and these in turn affect the effectiveness of the Act. The findings of the study is

in agreement with earlier study

Recommendations

1. To enhance transparency and accountability, the government of Rivers State should establish mechanisms for robust enforcement of the

Whistleblowing Act. This includes creating secure, accessible platforms for reporting and ensuring comprehensive protection for whistleblowers to mitigate fear of retaliation.

2. Journalists in Rivers State should be equipped with specialized training on investigative reporting, whistleblowing processes, and ethical reporting standards. This will enable them to effectively uncover and disseminate information on corruption while safeguarding the integrity of whistleblowers and their reports.

3. To address the social and ethical implications of whistleblowing, public awareness campaigns should be launched to educate government officials, whistleblowers, and the public on the importance of ethical behavior, the protection of whistleblowers, and the societal benefits of combating corruption.

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