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# THE CONTRIBUTION OF WHISTLEBLOWING TO CORRUPTION DETERRENCE IN SOUTHWEST NIGERIA'S PUBLIC SECTOR

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**Abstract:** Corruption remains a persistent challenge across nations, impeding socio-economic development and undermining public trust in governance institutions. In Nigeria, like many other countries, combating corruption has been a focal point for successive administrations. This study assessed the efficacy of whistleblowing systems in curbing corruption within the Ministries, Departments, and Agencies (MDAs) of the Southwest states of Nigeria. This research employed a survey research design utilizing self-administered questionnaires designed with a structured format, employing a 5-point Likert scale system The study focused on internal control and compliance officers within the Ministries, Departments, and Agencies (MDAs) of Southwest States, Nigeria, totaling 382 individuals. A census sampling approach was utilized, encompassing the entire population due to its manageable size. Data analysis encompassed both descriptive and inferential statistical techniques. Findings revealed that the components of whistleblowing systems, namely reporting channels, policies and procedures, and confidentiality and anonymity, had a statistically significant negative impact on the effectiveness of curbing corruption within the Ministries, Departments, and Agencies (MDAs) of the South-west states of Nigeria. This suggests that as reporting channels, policies and procedures, and confidentiality and anonymity within whistleblowing systems decrease, the effectiveness of curbing corruption diminishes. This underscores the crucial role of robust whistleblowing mechanisms in combating corruption and promoting transparency and accountability within government agencies. This study, therefore, recommends that Government should enhance reporting channels to facilitate the prompt and secure reporting of corrupt practices.

**Keywords:** Confidentiality and anonymity; Corruption; Policies and procedures; Reporting channels; Whistleblowing systems

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## 1. Introduction

Corruption remains a persistent challenge across nations, impeding socio-economic development and undermining public trust in governance institutions. In Nigeria, like many other countries, combating corruption has been a focal point for successive administrations (Boluwaji et al., 2024). Recognizing the urgency to address the pervasive issue of corruption and fraudulent activities, governments and stakeholders have increasingly turned their attention to innovative solutions (Khalid et al., 2020). Whistleblowing systems have emerged as a crucial tool in this endeavor, offering avenues for reporting and addressing corrupt practices within government institutions. The Southwest region of Nigeria, comprising states such as Lagos, Ogun, Oyo, Osun, Ondo, and Ekiti, boasts a significant economic and political influence within the country. However, like the rest of Nigeria, it grapples with corruption at various levels of government operations (Awotomilusi et al., 2023).

Furthermore, the implementation of whistleblowing mechanisms has emerged as a proactive and impactful strategy in the fight against corruption. Whistleblowing systems provide a structured framework for individuals, both within and outside government institutions, to report instances of corruption, malfeasance, or unethical behavior without fear of retaliation (Maulida & Bayinitri, 2021). In Nigeria, where corruption has long been entrenched in various sectors, including the public service, law enforcement, and business, the need for robust anti-corruption measures is paramount. Whistleblowing mechanisms offer a direct avenue for exposing wrongdoing and holding perpetrators accountable. They empower citizens and insiders alike to become agents of change by providing vital information to authorities, enabling them to investigate and prosecute cases of corruption effectively (Atagboro & Ogoun, 2023).

Moreover, whistleblowing systems serve as a deterrent to potential wrongdoers, knowing that their actions could be exposed by vigilant whistleblowers. This preventive effect can help to disrupt corrupt practices before they escalate, thereby safeguarding public resources and fostering a culture of integrity and transparency within organizations and institutions. Whistleblowing mechanisms complement existing anti-corruption efforts by enhancing transparency and accountability (Noor & Mansor, 2019). They provide an additional layer of oversight, enabling authorities to identify systemic issues and gaps in governance frameworks that may otherwise go unnoticed. By encouraging whistleblowers to come forward with information, these systems contribute to the detection and prevention of corruption at all levels of society. The growing recognition of whistleblowing as a potent tool in the anti-corruption arsenal underscores its importance in addressing the multifaceted challenges posed by corruption (Shonhadji & Maulidi, 2021). As governments and institutions in Nigeria and around the world continue to grapple with this pervasive issue, investing in whistleblowing mechanisms represents a proactive and strategic approach towards building more accountable, transparent, and ethical societies (Mrowiec, 2022).

This study seeks to assess the efficacy of whistleblowing systems in curbing corruption within the Ministries, Departments, and Agencies (MDAs) of the Southwest states of Nigeria. By analyzing the implementation, operation, and outcomes of these systems, valuable insights can be gained into their effectiveness as anti-corruption instruments. Furthermore, the unique sociopolitical dynamics and institutional frameworks within the

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Southwest region offer an intriguing context for understanding the nuances of whistleblowing practices and their impact on governance and accountability.

## 2.      Literature Review
## 2.1      Conceptual Review
### 2.1.1. Corruption

Corruption refers to the abuse of entrusted power for personal gain or advantage, typically involving dishonest or unethical behavior by individuals or institutions in positions of authority or influence. It encompasses a wide range of illegal, unethical, or improper activities, including bribery, embezzlement, fraud, nepotism, extortion, favoritism, and abuse of public resources for private gain (Awotomilusi et al., 2023). At its core, corruption undermines the principles of fairness, integrity, and accountability in both public and private sectors. It distorts markets, undermines competition, erodes public trust in institutions, and hampers economic growth and development. Corruption can occur at various levels of society, from grassroots communities to national governments, and can permeate various spheres of life, including politics, business, law enforcement, judiciary, healthcare, education, and beyond (Ede et al., 2023). Combatting corruption requires concerted efforts to establish and enforce robust legal frameworks, strengthen institutions, promote transparency and accountability, and cultivate a culture of integrity and ethical behavior. It also necessitates the active participation of citizens, civil society organizations, businesses, and governments in promoting anti-corruption measures and holding wrongdoers accountable for their actions. By addressing corruption effectively, societies can foster fairer, more equitable, and sustainable environments conducive to prosperity and well-being for all (Akinadewo et al., 2023; Khalid et al., 2020).

### 2.1.2 Whistleblowing Systems

According to Okafor et al. (2020), whistleblowing systems is described as early warning mechanisms for detecting and exposing instances of corruption. In addition, whistleblowing systems refers to formalized processes or mechanisms established by organizations, institutions, or governments to facilitate the reporting of unethical, illegal, or improper activities within the entity. These systems are designed to encourage individuals, often referred to as whistleblowers, to disclose information about wrongdoing, corruption, fraud, safety violations, or other misconduct without fear of retaliation (Ayamba, 2019).

Whistleblowing systems contribute to systemic improvement by identifying weaknesses or gaps in organizational governance, compliance, and internal controls. Whistleblower reports can highlight areas where anti-corruption policies and procedures are inadequate or ineffective, prompting organizations to implement reforms and strengthen their anti-corruption measures (Ramli & Hamid, 2023). By addressing root causes of corruption, whistleblowing systems help to create more resilient and ethical organizational cultures. Whistleblowing systems empower individuals to take a stand against corruption and make a positive difference in their organizations and communities. By providing a safe and confidential means for reporting misconduct, whistleblowing systems give whistleblowers the confidence to speak out without fear of retaliation or reprisal (Inuwa et al., 2019).

Moreso, whistleblowing systems typically include channels or platforms through which individuals can submit reports confidentially or anonymously. These channels may include hotlines, online portals, dedicated email

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addresses, or direct communication with designated authorities or compliance officers. Key components of whistleblowing systems often include clear policies and procedures outlining the reporting process, protections for whistleblowers against retaliation, mechanisms for investigating reported incidents, and protocols for addressing and remedying confirmed instances of misconduct (Okafor et al., 2020).

Additionally, whistleblowing systems may involve measures to ensure confidentiality and anonymity for whistleblowers to encourage reporting without fear of reprisal. The primary objective of whistleblowing systems is to promote transparency, integrity, and accountability within organizations or institutions by providing a means for identifying and addressing misconduct effectively. By empowering individuals to speak out against wrongdoing, these systems play a crucial role in preventing and deterring unethical behavior, safeguarding organizational reputation, and upholding ethical standards and legal compliance (Sharang, 2019).

### 2.1.3. Reporting Channels

According to Boluwaji et al. (2023), establishing reporting channels within whistleblowing systems, organizations prioritize accessibility and inclusivity to ensure that individuals feel empowered to report misconduct without barriers or fear of repercussion. These channels serve as vital conduits through which whistleblowers can confidentially disclose wrongdoing, thereby fostering transparency and accountability within the organization. Also, whistleblowing systems include dedicated telephone hotlines staffed by trained professionals or third-party service providers. These hotlines offer whistleblowers a direct and confidential means of reporting misconduct in real-time. By providing a toll-free or dedicated phone number, organizations ensure that individuals can report concerns discreetly and securely, regardless of their location or access to technology. In the digital age, online reporting portals have become a prevalent feature of whistleblowing systems (Kang, 2022).

In addition, it provides dedicated email addresses where whistleblowers can send confidential reports of misconduct. This channel allows individuals to document their concerns in writing and attach relevant evidence or documentation to support their claims (Ramli & Hamid, 2023). By offering an email reporting option, organizations accommodate whistleblowers who may prefer written communication or who wish to maintain a record of their correspondence for future reference. In addition to formal reporting channels, whistleblowers may have the option to communicate directly with designated individuals or departments within the organization. This could involve contacting compliance officers, ethics committees, human resources personnel, or other trusted representatives who are trained to handle whistleblowing disclosures. Direct communication channels provide whistleblowers with personalized support and guidance throughout the reporting process, ensuring that their concerns are addressed promptly and confidentially. Some whistleblowing systems offer the option for individuals to report misconduct in person by scheduling confidential meetings with designated officials or representatives (Saruchera & Mantzaris, 2023).

This face-to-face approach allows whistleblowers to discuss their concerns in a private setting and receive personalized assistance and support. In-person reporting channels may be particularly valuable for individuals who prefer interpersonal communication or who require additional reassurance before coming forward with their concerns. By offering a diverse range of reporting channels, whistleblowing systems cater to the diverse needs and preferences of whistleblowers, thereby encouraging greater participation and engagement in the reporting process.

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### 2.1.4. Policies and Procedures

Establishing clear and comprehensive policies and procedures is paramount in laying the foundation for an effective whistleblowing framework within an organization. These documents serve as the cornerstone of the whistleblowing system, providing guidance and clarity on the reporting process, defining the scope of misconduct, and outlining the steps to be taken upon receiving a report. Whistleblowing policies and procedures delineate the step-by-step process for reporting misconduct within the organization (Ede et al., 2023). This includes instructions on how whistleblowers can submit reports, the various reporting channels available (such as hotlines, online portals, or direct communication with designated individuals), and any specific requirements or documentation needed to initiate a report. By providing clear guidelines, organizations ensure that whistleblowers understand how to navigate the reporting process effectively and confidentially (Lazim et al., 2022).

In addition, whistleblowing policies and procedures define the types of misconduct that can be reported through the whistleblowing system. This may encompass a wide range of unethical, illegal, or improper behaviors, including but not limited to fraud, corruption, harassment, discrimination, safety violations, financial irregularities, or breaches of company policies and regulations. By explicitly specifying the categories of misconduct that fall within the purview of the whistleblowing system, organizations ensure consistency and clarity in the reporting of concerns. Whistleblowing policies and procedures detail the steps that will be taken upon receiving a report of misconduct (Inuwa et al., 2019). This includes protocols for triaging and assessing the severity of reported concerns, assigning responsibility for investigating reports to designated individuals or departments, and establishing timelines for conducting investigations and follow-up actions.

### 2.1.5. Confidentiality and Anonymity

Whistleblowing policies and procedures prioritize the protection of whistleblowers' confidentiality and anonymity as fundamental pillars of the reporting process. Recognizing the inherent risks whistleblowers face when exposing misconduct, these documents underscore the organization's unwavering commitment to safeguarding their identity and the sensitive information they provide (Boluwaji et al., 2023). Whistleblowing policies and procedures establish strict controls to limit access to reported information to only those individuals directly involved in the handling and investigation of whistleblowing disclosures. Access to whistleblowing reports and related documentation is restricted to designated personnel who have been authorized to handle confidential information. By limiting access on a need-to-know basis, organizations minimize the risk of unauthorized disclosure and maintain the confidentiality of whistleblowers' identities. To enhance the security of whistleblowing communications, organizations may implement encryption protocols for all electronic transmissions related to the reporting process (Kang, 2022).

Encryption technology scrambles the content of messages, making it unreadable to unauthorized users and protecting the confidentiality of whistleblowers' identities and the information they provide. By encrypting whistleblowing reports and communication channels, organizations mitigate the risk of interception or unauthorized access by third parties, ensuring the confidentiality and integrity of whistleblowing disclosures (Noor & Mansor, 2019). Whistleblowing policies and procedures include mechanisms to facilitate anonymous reporting, allowing whistleblowers to submit concerns without revealing their identity. Anonymous reporting

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options may include dedicated hotline numbers, online reporting portals, or designated email addresses that do not require whistleblowers to provide personal identifying information. By offering anonymous reporting channels, organizations empower whistleblowers to disclose misconduct without fear of retaliation or reprisal, thereby encouraging greater participation and engagement in the whistleblowing process (Mrowiec. 2022).

In some cases, organizations may require employees, contractors, or third-party service providers involved in handling whistleblowing disclosures to sign confidentiality agreements or non-disclosure agreements. These agreements bind individuals to maintain the confidentiality of whistleblowing information and refrain from disclosing it to unauthorized parties. By formalizing confidentiality obligations through written agreements, organizations reinforce the importance of protecting whistleblowers' identities and the sensitive information they provide, thereby instilling confidence in the whistleblowing process (Akinadewo et al., 2023). Whistleblowing policies and procedures incorporate provisions to protect whistleblowers from retaliation or adverse consequences because of their reporting activities. These documents affirm the organization's commitment to non-retaliation and outline mechanisms for addressing and remedying instances of retaliation promptly. Protections against retaliation may include whistleblower anonymity, anti-retaliation policies, legal safeguards, and avenues for whistleblowers to seek redress if they experience retaliation (Awotomilusi et al., 2023).

## 2.2    Theoretical Underpinning

The Theory of Planned Behavior was propounded by Icek Ajzen in 1985. The theory explains that individuals' behavior is determined by their intentions, which are influenced by three key factors: attitudes, subjective norms, and perceived behavioral control (Ajzen, 1985). Attitudes refer to individuals' positive or negative evaluations of a behavior. In the case of whistleblowing, attitudes towards reporting corruption may be influenced by perceptions of the effectiveness of whistleblowing systems, beliefs about the importance of combating corruption, and concerns about potential consequences such as retaliation or ostracism (Armitage & Conner, 2001). Also, if an individual believes that whistleblowing can lead to positive outcomes, such as reducing corruption or promoting transparency, they are more likely to engage in it (Heungsik & Blenkinsopp, 2009).

However, subjective norms reflect the perceived social pressure or expectations from significant others regarding a particular behavior. In addition, this encompasses perceptions of social support for reporting corruption, norms within the organizational culture regarding transparency and accountability, and beliefs about the behaviors of peers, superiors, and colleagues regarding whistleblowing Understanding subjective norms can provide insights into the social context that influences whistleblowing behavior (Zakaria et al., 2016).  Perceived behavioral control refers to individuals' perceptions of their ability to perform a behavior and overcome obstacles or barriers. In the context of whistleblowing, perceived behavioral control may involve factors such as confidence in the confidentiality of reporting channels, knowledge of reporting procedures, access to support mechanisms, and perceptions of the effectiveness of institutional responses to whistleblowing reports (Heungsik & Blenkinsopp, 2009). By examining perceived behavioral control, researchers can identify facilitators and barriers to whistleblowing behavior within MDAs. Applying this theory to the study on whistleblowing systems in Southwest Nigeria's MDAs allows researchers to explore the psychological, social, and organizational factors that shape individuals' intentions to report corruption. By understanding these factors, policymakers and organizations can

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design interventions and strategies to enhance the efficacy of whistleblowing systems, foster a culture of transparency and accountability, and effectively curb corruption within MDAs.

## 2.3 Empirical Review

Okafor et al. (2020) investigated the obstacles and opportunities surrounding the adoption of whistleblowing as a tool for combating corruption and fraud in a developing nation, with Nigeria as the focal point. Employing an institutional theory perspective and surveying urban residents, the study examined the effectiveness of Nigeria's whistleblowing program initiated in 2016. Despite being perceived as a viable accountability mechanism, the study revealed low awareness of whistleblowing laws, significant operational challenges, and an institutional environment conducive to corruption, undermining the program's efficacy.

Shonhadji and Maulidi (2021) aimed to contribute to theoretical discussions concerning the effectiveness of whistleblowing systems and fraud awareness in deterring financial statement fraud. Surveys were conducted among 13 reputable public accounting firms in East Java, Indonesia. Recognizing the increasing sophistication of fraud attacks, the study emphasized the potential of whistleblowing systems and fraud awareness to act as deterrents. By enhancing employees' awareness of fraud, individuals not only identify fraud symptoms and patterns but also feel empowered to raise concerns based on reasonable grounds and in good faith.

Lazim et al. (2022) sought to identify factors influencing whistleblowing behavior among public sector employees, applying the Theory of Planned Behavior. Structural Equation Modeling (SEM) using the Partial Least Square approach analyzed data collected on attitude towards whistleblowing, subjective norm, perceived behavioral control, and whistleblowing intention. Results indicated significant relationships between attitude towards whistleblowing, perceived behavioral control, and whistleblowing intention. Meanwhile, Mrowiec (2022) identified factors influencing internal whistleblowing occurrences and offered recommendations for encouraging reporting of wrongdoings within organizations. Constructing a fundamental article database using ProQuest, EBSCO, and Taylor & Francis databases spanning 1990 to 2022, the study highlighted factors categorized into ethics, leadership, policies and procedures, retaliations and safeguards, social climate, organizational justice, education and training, reporting channels, communication, additional motivation, organization's size and structure, and audit committee.

Boluwaji et al. (2023) sought to investigate how whistleblowing mechanisms impact the quality of financial reporting in multinational oil and gas companies in Nigeria. The study employed a qualitative approach, examining financial data alongside insights gathered through questionnaires distributed among accountants and key stakeholders of these companies. 185 questionnaires were distributed, 168 were completed and returned. Both descriptive and inferential statistical methods were used to analyze the collected data. The results indicated a positive and significant relationship between well-established whistleblowing mechanisms and improved financial reporting quality. Specifically, Reporting Mechanisms (REM), Protection Mechanisms (PRM), and Investigation Mechanisms (INM) were examined individually, each showing a statistically significant and positive influence on financial reporting quality. These findings underscore the significance of effective reporting processes, whistleblower protection measures, and thorough investigation procedures in bolstering transparency, accountability, and the credibility of financial information within multinational oil and gas corporations.

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Ede (2023) aimed to investigate the prevalence and repercussions of financial fraud and corruption within the Nigerian government and public sector. The chosen methodology for this examination was qualitative content analysis, involving the scrutiny of written or verbal materials such as government reports, news articles, and interview transcripts to comprehend the perspectives, experiences, and opinions of individuals and organizations involved in the studied issue. The research revealed that financial fraud and corruption negatively impact economic development in Nigeria. In addition, Saruchera and Mantzaris (2023) evaluated the effectiveness and consequences of whistleblowing laws and procedures. Through grounded theory and 12 expert interviews spanning various sectors and professions, the study illuminated factors constraining the efficacy of whistleblowing laws and processes in Botswana. Findings underscored key factors such as inadequate protection for whistleblowers, institutional conflicts among government agencies, public distrust in officials, and manipulation of whistleblower processes by elites.

Kang (2023) presented diverse theoretical perspectives on bureaucratic whistleblowing, emphasizing its ethical, legal, and practical rationales within democratic bureaucracies. Through a systematic review of 71 whistleblowing articles and dissertations, the study categorized literature into three themes: definitions and theories, methods and data, and factors influencing whistleblowing intention and behavior. Notably, research in public administration whistleblowing predominantly adopts Near and Miceli's definition, grounded in psychology, ethics, and human resource management (HRM) theories.

Ramli and Hamid (2023) investigated factors shaping perceptions of corruption within the Malaysian public sector, focusing on anti-fraud measures. The study examined the correlation between organizational commitment, ethical leadership, whistleblowing policy, and corruption perception among 402 public officers through questionnaires. Findings revealed a significant negative relationship between whistleblowing policy and corruption perception, while no such associations were found for organizational commitment and ethical leadership.

## 3. Methodology

This research used a survey research design to investigate the effect of whistleblowing systems on curbing corruption in the ministries, departments, and agencies (MDAs) of Southwest Nigeria. The study population comprising a total of 382 individuals targeted from internal control and compliance officers within the Ministries, Departments, and Agencies (MDAs) of Southwest States, Nigeria. A census sampling approach was employed, involving the inclusion of the entire population due to its manageable size whistleblowing utilizing self-administered questionnaires to collect data. Data were collected from primary data using a structured questionnaire. Data analysis was analyzed using both descriptive and inferential statistical techniques.

### 3.1 Model Specification

This study seeks to assess the efficacy of whistleblowing systems in curbing corruption within the Ministries, Departments, and Agencies (MDAs) of the Southwest states of Nigeria. In terms of specifics of this functional relationship, the model is stated as follows:

$$COR = \beta_0 + \beta_1 REC + \beta_2 POP + \beta_3 COA + \mu_{it} \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots \text{Equ 1}$$

Where:

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COR = Corruption

REC = Reporting Channels

POP = Policies and Procedures

COA = Confidentiality and Anonymity

The intercept and slope coefficients are represented by β1, β2, and β3 which are the model's parameters.

## 3.2 Reliability Test

Table 1 presents the reliability assessment of the data instrument and the questionnaire's consistency for corruption, reporting channels, policies and procedures, and confidentiality and anonymity using Cronbach Alpha. The reliability for the variable "royalty" was found to be 0.7639. For Corruption (COR), the Cronbach Alpha was calculated as 0.7180, while for Reporting Channels (REC) it was 0.7329. Policies and Procedures (POP) exhibited a Cronbach alpha of 0.7111, and Confidentiality and Anonymity (COA) had a Cronbach Alpha of 0.6779. These results indicate that all the variables tested demonstrated reliability.

## 4 Results and Discussion of Findings

## 4.1 Descriptive Statistics

Table 2 presents descriptive statistics utilized to assess the efficacy of whistleblowing systems in curbing corruption within the Ministries, Departments, and Agencies (MDAs) of the Southwest states of Nigeria. The investigated variables, which are rated on a scale ranging from 1 to 5. Corruption (COR) with the mean value of -2.8782 suggests that, on average, respondents rated corruption relatively low on the scale. This indicates a perception or experience of low levels of corruption among the respondents. With a standard deviation of 0.7971, there is a moderate amount of variability or dispersion in the responses. This means that opinions or experiences regarding corruption vary somewhat around the mean score. The positive skewness value of 1.5797 indicates that the distribution of responses is skewed to the right. This implies that there may be some respondents who rated corruption significantly higher than the mean. The kurtosis value of 7.1491 indicates heavy-tailedness and peakedness in the distribution, suggesting the presence of extreme values or outliers. Reporting Channels (REC), Policies and Procedures (POP), Confidentiality (COA). The mean values of 2.8210 (REC), 2.8745 (POP), and 2.8492 (COA) indicate that, on average, respondents rated reporting channels, policies and procedures, and confidentiality relatively positively on the scale. The standard deviation values of 1.0018 (REC), 0.8111 (POP), and 0.8661 (COA) suggest varying levels of variability in respondents' opinions or experiences for these variables. The negative skewness values of 2.7886 (REC), -1.4618 (POP), and -3.4980 (COA) suggest skewness to the left for reporting channels and policies and procedures, and a more pronounced skewness to the left for confidentiality. The kurtosis values of 15.2556 (REC), 6.7187 (POP), and 20.5604 (COA) indicate heavy-tailed distributions and peakedness, suggesting the presence of extreme values or outliers in respondents' opinions or experiences for these variables. These descriptive statistics provide insights into the perceptions or experiences regarding corruption, reporting channels, policies and procedures, and confidentiality among respondents, highlighting varying levels of positivity, variability, skewness, and kurtosis within each variable.

**Table 2: Descriptive Statistics**

| Variables | COR | REC | POP | COA |
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| Obs | 382 | 382 | 382 | 382 |
|---|---|---|---|---|
| Mean | -2.8782 | 2.8210 | 2.8745 | 2.8492 |
| Std. Dev. | 0.7971 | 1.0018 | 0.8111 | 0.8661 |
| Min. | 1 | 1 | 1 | 1 |
| Max. | 5 | 5 | 5 | 5 |
| Skewness | 1.5797 | -2.7886 | -1.4618 | -3.4980 |
| Kurtosis | 7.1491 | 15.2556 | 6.7187 | 20.5604 |

**Source: Authors' Compilation (2024)**

### 4.2 Regression Assumption and Diagnostics

All statistical analyses operate under the assumption of independence among observations, meaning that the measurements of one sample subject are not influenced by or linked to those of other subjects. Multicollinearity in regression analysis is assessed using the variance inflation factor (VIF). In Table 3, the mean VIF value is reported as 1.45, significantly below the threshold of 10, indicating the absence of multicollinearity. To detect heteroscedasticity in the regression model, the Breusch-Pagan test was conducted. The null hypothesis assumes homoscedasticity, while the alternative hypothesis suggests the presence of heteroscedasticity. Rejection of the null hypothesis occurs if the test's p-value falls below the significance level of 0.05. The Breusch-Pagan/Cook-Weisberg test yielded a chi-squared value of 58.04 and a p-value of 0.0000, indicating the absence of heteroscedasticity. Normality was addressed by transforming the data to achieve a normal distribution.

**Table 3: Variance Inflation Factor**

| Variable | VIF | 1/VIF |
|---|---|---|
| REC | 1.45 | 0.6885 |
| POP | 1.32 | 0.7557 |
| COA | 1.56 | 0.6406 |
| Mean VIF | 1.45 | |

**Source: Authors' Computation (2024)**

### 4.3 Regression Analysis

Table 4 displays the outcomes of a regression analysis conducted to evaluate the effectiveness of whistleblowing systems in mitigating corruption within the Ministries, Departments, and Agencies (MDAs) of the Southwest states of Nigeria. The independent variable, whistleblowing systems, is influenced by several factors, including reporting channels, policies and procedures, and confidentiality and anonymity. Holding all other explanatory variables constant, the coefficient indicates that the reduction in corruption is estimated to be 0.9984 units, or -99.84% in absolute terms, and statistically significant with a p-value of 0.000. The coefficient of Reporting Channels (REC) is negative, measuring -0.0774 units, and statistically significant with a p-value of 0.018. This suggests that for every one-unit decrease in reporting channels, corruption reduction decreases by -0.0774 units. Similarly, the coefficient of Policies and Procedures (POP) is -0.3563 units, significant with a p-value of 0.000, indicating that corruption reduction decreases by -0.3563 units for every unit decrease in policies and procedures. Furthermore, for Confidentiality and Anonymity (COA), the coefficient is -0.2237 units, with a significant p-

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value of 0.000. This implies a decrease of -22.37% in corruption reduction due to a reduction in confidentiality and anonymity.

**Table 4: Regression Result**

| Variables | Coefficient | p-value |
|---|---|---|
| REC | -0.0774 | 0.018 |
| POP | -0.3563 | 0.000 |
| COA | -0.2237 | 0.054 |
| Constant | -0.9984 | 0.000 |
| F-statistic | 47.47 | |
| Probability | 0.0000 | |
| R-Squared | 1.9436 | |

**Source: Authors' Computation (2024)**

**4.4     Discussion of Findings**

Corruption remains a persistent challenge across nations, impeding socio-economic development and undermining public trust in governance institutions. In Nigeria, like many other countries, combating corruption has been a focal point for successive administrations. This study seeks to assess the efficacy of whistleblowing systems in curbing corruption within the Ministries, Departments, and Agencies (MDAs) of the Southwest states of Nigeria. The regression analysis revealed that the components of whistleblowing systems, namely reporting channels, policies and procedures, and confidentiality and anonymity, had a statistically significant negative impact on the effectiveness of curbing corruption within the Ministries, Departments, and Agencies (MDAs) of the Southwest states of Nigeria. This suggests that as reporting channels, policies and procedures, and confidentiality and anonymity within whistleblowing systems decrease, the effectiveness of curbing corruption diminishes. In other words, deficiencies or inadequacies in these aspects of whistleblowing systems are associated with increased levels of corruption within the MDAs in the Southwest states of Nigeria.

**5.     Conclusion and Recommendations**

Corruption remains a pervasive issue globally, hindering socio-economic progress and eroding trust in governance institutions. Nigeria, like many other nations, has grappled with addressing corruption, with successive administrations prioritizing anti-corruption efforts. This study focuses on evaluating the effectiveness of whistleblowing systems in combating corruption within the Ministries, Departments, and Agencies (MDAs) of the Southwest states of Nigeria. Through regression analysis, the study assesses how various components of whistleblowing systems, such as reporting channels, policies and procedures, and confidentiality and anonymity, impact the ability to curb corruption within these government entities. The findings from the regression analysis indicate a significant negative relationship between the components of whistleblowing systems and the

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effectiveness of curbing corruption within the MDAs of the Southwest states of Nigeria. Specifically, deficiencies or inadequacies in reporting channels, policies and procedures, and confidentiality and anonymity were found to be associated with heightened levels of corruption. This underscores the crucial role of robust whistleblowing mechanisms in combating corruption and promoting transparency and accountability within government agencies.

Based on the study's findings, it is recommended that the Nigerian government and relevant authorities take proactive measures to strengthen whistleblowing systems within MDAs in the Southwest states. This may involve: Government should enhance reporting channels to facilitate the prompt and secure reporting of corrupt practices; Government should implement clear and effective policies and procedures for investigating and addressing reported cases of corruption. Also, government should ensure the confidentiality and anonymity of whistleblowers to encourage their participation without fear of reprisal and finally, government should provide adequate resources and training for employees involved in managing whistleblowing systems to ensure their effectiveness.

This study contributes to the existing body of knowledge by providing empirical evidence of the impact of whistleblowing systems on combating corruption within Nigerian government agencies, specifically in the Southwest states. By highlighting the significance of reporting channels, policies and procedures, and confidentiality and anonymity in whistleblowing systems, the study offers valuable insights for policymakers, anti-corruption agencies, and researchers seeking to develop more effective strategies for tackling corruption in Nigeria and beyond. Additionally, the findings underscore the importance of prioritizing whistleblowing mechanisms as part of broader anti-corruption efforts to promote good governance and accountability.

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