International Journal of
Education, Culture, and Society

e-ISSN : 3024-8973
p-ISSN : 3024-8981

Index: Harvard, Boston, Sydney University, Dimensions, Lens, Scilit, Semantic, Google, etc

https://doi.org/10.58578/IJECS.v4i3.10145

Whistle-Blowing Policy and Anti-Corruption War in Nigeria, 2016-2024

Emmanuel Mopa Letsuwa, Philip Terzungwe Vande, Segun Oshewolo
Federal University Lokoja, Kogi State, Nigeria
emmanuelmopa84@gmail.com; philvande@yahoo.com

Submitted:	Revised:	Accepted:	Published:
Jun 1, 2026	Aug 29, 2026	Sep 10, 2026	Sep 15, 2026

Abstract

Corruption remains a persistent governance challenge in Nigeria, undermining public trust, economic development, and institutional effectiveness. Among the anti-corruption measures adopted by successive governments, the Whistle-Blowing Policy introduced in 2016 represents an important mechanism for detecting misconduct and recovering misappropriated public assets. This study examines the policy's contribution to Nigeria's anti-corruption efforts between 2016 and 2024, focusing on public accountability, asset recovery, and institutional strengthening. Guided by institutional theory, the study employed a qualitative research design based on documentary analysis of policy documents, official reports, and relevant academic literature. The findings indicate that the policy contributed to exposing corrupt practices and recovering stolen public funds. However, its effectiveness and institutionalisation were constrained by inadequate legal foundations, insufficient protection for whistle-blowers, political interference, and weak coordination among anti-corruption agencies. These institutional deficiencies reduced public confidence, discouraged potential disclosures, and limited the policy's capacity to generate sustainable anti-corruption outcomes. The study concludes that whistle-blowing remains a potentially powerful instrument for strengthening public accountability in Nigeria, but its long-term viability depends on comprehensive legal reform, stronger institutional safeguards for whistle-blowers, improved interagency coordination, and renewed political commitment. The study contributes to anti-corruption and governance scholarship by demonstrating how institutional conditions shape the implementation and effectiveness of whistle-blowing policies.

Keywords: Anti-Corruption; Institutional Reform; Nigeria; Public Accountability; Whistle-Blowing Policy

Introduction

Corruption has long constituted one of the most serious challenges confronting the Nigerian state. It undermines public service delivery, distorts policy priorities, weakens institutions, and erodes citizens' trust in government. Since Nigeria's return to democratic rule in 1999, successive administrations have adopted diverse strategies to address corruption, including the establishment of specialized anti-corruption agencies, legal reforms, and public sector restructuring. Despite these efforts, corruption has remained pervasive, reflecting deep-rooted structural and institutional weaknesses (Transparency International, 2023).

Preventing corruption was a top priority for President Muhammadu Buhari's government (2015–2023). In this regard, the Federal Ministry of Finance oversaw the implementation of the Whistle-blowing Policy by the Federal Government in December 2016. By providing incentives for the revelation of information on financial crimes, misappropriation of public funds, and other corrupt practices, the program aimed to engage citizens as active participants in the fight against corruption. The policy was presented as an affordable and participative accountability instrument by providing financial incentives and confidentiality guarantees. The whistle-blowing policy attracted a lot of public interest and discussion between 2016 and 2024. Subsequent years revealed issues with implementation, legal protection, and institutional cooperation, despite early claims suggesting significant gains in asset recovery and exposing high-profile corruption cases. These conflicting results raise significant concerns about the viability and efficacy of whistle-blowing as a tool for combating corruption in Nigeria.

This paper looks at anti-corruption war in Nigeria from 2016 to 2024 and its use of the whistle-blowing policy. In particular, it answers three important questions: In what ways has the whistle-blowing policy changed over time? How much of an impact did it have on public accountability, asset recovery, and corruption detection? Which political and institutional elements limited its efficacy? Well tackling these issues, the research fits well with the African Journal of Political Science and International Relations' thematic focus on institutional reform, public policy, and governance in Africa.

Conceptual and Theoretical Framework

Conceptual Clarifications

Whistle-blowing

The concept "whistle-blowing" describes when someone, usually an insider, tells authorities or entities that can take corrective action about unethical, corrupt, or unlawful actions occurring within an organization (Near & Miceli, 1985). Internal channels, law enforcement organizations, regulatory agencies, and, in certain situations, the public domain may all be used to make such disclosures. Whistle-blowing serves as an accountability mechanism in governance environments, compensating for information asymmetries between oversight agencies and public authorities. Since the Federal Government's Whistle-Blowing Policy was introduced in 2016, whistle-blowing has come to be seen in Nigeria as a public-interest action. According to this paradigm, the goals of whistle-blowing are to safeguard public assets, increase budgetary restraint, reveal corruption, and encourage citizen involvement in governance. However, the public's confidence in law enforcement, institutional responsiveness, and legal protection for whistleblowers are all necessary for its efficacy.

Whistle-blowing Policy

Whistle-blowing policy is a codified set of institutional, administrative, and legal measures put in place by governments or organizations to control the sharing of information about unethical, corrupt, or unlawful activities. According to Near and Miceli (1985) and the OECD (2016), it outlines the processes for reporting misconduct, the rights and responsibilities of whistleblowers, the methods for investigation and enforcement, and the safeguards against reprisals. By turning individual disclosures into useful information for oversight and accountability organizations, whistle-blowing policy aims to institutionalize transparency as a governance tool.

Whistle-blowing policies serve as a preventive and corrective anti-corruption technique that addresses information asymmetries between public officials and monitoring agencies. According to Rose-Ackerman and Palifka (2016), whistle-blowing policies establish official avenues for individuals and insiders to provide otherwise unobtainable information to appropriate authorities, as corruption frequently flourishes in bureaucratic settings marked by secrecy and lax oversight. These policies encourage early discovery of corruption and maladministration by reducing the risks involved with disclosure and offering rewards or protections.

Anti-Corruption

Anti-corruption refers to the wide range of laws, organizations, guidelines, and procedures designed to stop, identify, and punish corrupt activity in the public and private spheres. Research, prosecution, and punishment are examples of repressive measures; administrative reforms, transparency programs, ethical standards, and civic engagement mechanisms are examples of preventive measures (Rose-Ackerman & Palifka, 2016). Agencies like the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC), as well as legislative tools like the whistleblower policy, are used to institutionalize the fight against corruption in Nigeria. Although whistle-blowing plays a crucial role in this framework by facilitating early corruption detection, bolstering inadequate oversight mechanisms, and encouraging citizen participation, ongoing obstacles like political meddling, selective enforcement, and institutional fragmentation have restricted the overall effect of anti-corruption initiatives.

Public accountability

According to Bovens (2007), public accountability is the duty placed on public authorities and organizations to defend, explain, and take ownership of their choices and actions, especially when it comes to the administration of public funds. Formal processes like audits, parliamentary supervision, and judicial review, as well as informal channels like media scrutiny and citizen interaction, are how accountability functions. By exposing covert wrongdoing, lowering bureaucratic opacity, and initiating investigative and remedial procedures, whistle-blowing enhances public accountability. Whistle-blowing provides individuals and insiders with the capacity to confront abuse of power in situations like as Nigeria, where institutional control mechanisms are frequently deficient or compromised. However, whistle-blowing runs the risk of becoming symbolic rather than revolutionary in the lack of adequate institutional implementation and legal protections.

Theoretical Framework

This study is anchored on the Institutional theory. This theory emerged from traditions in political economy and sociology that emphasize the impact of both formal and informal rules on social and organizational behavior. Early foundations can be found in the work of Thorstein Veblen (1899), who viewed institutions as deeply rooted, habitual ways of thinking and acting inside social contexts. However, the modern expression of institutional theory is mostly attributed to Douglass C. North, James G. March, and Johan P. Olsen.

According to Douglass North (1990), institutions are the "rules of the game" in a society. They include both formal restraints like laws, constitutions, and regulations as well as informal ones like norms, conventions, and standards of conduct. Through the new institutionalism, March and Olsen (1984, 1989) highlighted how institutions influence political conduct through norms, identities, and common understandings in addition to incentives. Collectively, these academics moved the analytical emphasis from individual players to the institutional settings in which events take place.

According to this theory, the stability, quality, and structure of institutions have a significant impact on both individual and organizational behavior. Institutions influence compliance, enforcement, and accountability by defining what behaviors are acceptable, lawful, and dangerous. While powerful, independent, and cohesive institutions improve governance performance and policy execution, weak or poorly conceived institutions typically yield ineffectual policy outcomes (North, 1990). Another fundamental premise is that institutions endure over time and are resistant to change, especially when formal regulations conflict with informal norms. Therefore, institutional misalignment, competency deficiencies, or a lack of enforcement credibility are more common reasons why policy improvements fail than bad intentions (March & Olsen, 1989).

The study of anti-corruption is especially pertinent to institutional theory since corruption is essentially an institutional issue that results from lax regulations, inefficient enforcement, and accepted informal practices. Whistle-blowing and other anti-corruption policies are institutional interventions that use codified procedures to change incentives, limit behavior, and encourage responsibility (Rose-Ackerman & Palifka, 2016). Institutional support systems like legal safeguards, reporting channels, investigative agencies, and judicial enforcement are crucial to whistleblower policies. Whistle-blowing becomes hazardous and ineffectual in situations where these institutions are weak or compromised, deterring participation and compromising accountability (OECD, 2016). Therefore, institutional theory offers a strong framework for determining whether policies that encourage whistle-blowing are ingrained in institutions.

An analysis of Nigeria's whistle-blowing policy using institutional theory shows that the coherence and strength of the nation's anti-corruption institutions determine how effective the policy is. In order to increase honesty and public involvement in the fight against corruption, the Federal Government implemented a whistleblower policy in 2016. However, pre-existing institutional realities have affected its execution.

First, the lack of an all-encompassing statute protecting whistleblowers for a large portion of the study period is indicative of institutional inadequacy, leaving whistleblowers vulnerable to reprisals and diminishing systemic trust. Even when regulations exist on paper, participation and compliance are undermined by inadequate formal rules, according to North's (1990) paradigm.

Second, coordination and enforcement have been impacted by the institutional fragmentation among anti-corruption authorities, including the Ministry of Finance, the EFCC, and the ICPC. This difficulty is explained by institutional theory as a result of inadequate inter-institutional alignment and overlapping mandates, which lowers the efficacy of policy (March & Olsen, 1989). Third, the official goals of the whistle-blowing policy have frequently been at odds with informal norms, such as political meddling, fear of victimization, and public acceptance of corruption. This supports the institutionalist claim that, especially in emerging democracies, informal institutions have the power to supersede official laws (North, 1990).

Thus, when analyzing Nigeria's anti-corruption campaign and whistle-blowing policy, institutional theory offers a convincing analytical lens. Between 2016 and 2024, the theory explains the whistle-blowing policy's early accomplishments and ongoing limitations by highlighting the importance of written regulations, informal norms, and enforcement mechanisms. It emphasizes that the institutional environment in which anti-corruption policies function is just as important as the implementation of those policies in order to achieve successful results.

Literature Review

Global Perspectives on Whistle-Blowing and Anti-Corruption

Whistle-blowing is widely acknowledged around the world as a key component of modern anti-corruption systems, especially in liberal democracies with strong institutional frameworks. International groups like Transparency International and the Organization for Economic Co-operation and Development (OECD) highlight whistle-blowing as an affordable way to identify corruption, improve accountability, and increase transparency in the public and private sectors (OECD, 2016). Comprehensive whistleblower protection laws, when paired with independent oversight organizations and efficient legal systems, greatly increase the probability of reporting wrongdoing and successful enforcement outcomes, according to empirical data from nations like the United States, the United Kingdom, and Australia.

Additionally, research shows that whistle-blowing helps identify corruption early, which lowers the cost of investigations and enforcement procedures and limits the amount of money the state can lose (Dworkin, 2007). Beyond discovery, whistle-blowing has a deterrence purpose by discouraging potential offenders due to the perceived risk of exposure. Whistle-blowing regimes, however, are only successful when they are backed by robust legal protections, institutional independence, and reliable enforcement mechanisms, according to the literature. Whistle-blowing may expose informants to reprisals in countries with lax protection or selective enforcement, compromising the legitimacy and long-term viability of the program (OECD, 2016).

Empirical Studies on Whistle-Blowing in Nigeria

Following the implementation of the whistleblower policy in 2016 by the Federal Government, scholarly interest in whistle-blowing in Nigeria increased. Early empirical research indicates that the strategy produced quantifiable results, especially in the areas of information disclosure and asset recovery. According to Oluwatobi and Lawal (2019), the policy helped recover looted public monies, particularly in the financial and public service sectors, and encouraged reporting of corruption-related activities. These early successes were largely seen as proof that the strategy might support already-existing anti-corruption organizations like the ICPC and EFCC.

Though, later research offers a more critical evaluation of the long-term efficacy of the policy. Researchers find enduring issues, such as fear of reprisals, delayed or nonexistent prize payments, and a lack of complete legal protection, which over time considerably decreased public trust and involvement (Agbiboa, 2020). According to other research, the conversion of whistleblower revelations into successful prosecutions was hampered by institutional flaws such inadequate interagency coordination, bureaucratic delays, and suspected political influence. These results imply that, although whistle-blowing improved the identification of corruption in the near term, wider institutional flaws have compromised its sustainability.

Whistle-Blowing, Institutions, and Governance in Africa

The broader literature on African governance places whistle-blowing in the framework of patron-client relationships politicized state structures, and inadequate institutional capacity. Anti-corruption reforms in many African states, according to scholars, frequently fail not because there are no policies in place but rather because of poor execution and a lack of political will (Adebanwi, 2018). Whistle-blowing efforts are especially susceptible to elite opposition, selective enforcement, and informant victimization in these settings, particularly when revelations jeopardize long-standing political and financial interests.

Empirical studies across African countries reveal that whistle-blowing mechanisms tend to perform poorly where judicial systems lack independence and oversight institutions are compromised. Informal norms such as loyalty to patrons, fear of social exclusion, and tolerance of corruption often override formal accountability mechanisms, reinforcing a culture of silence (Adebanwi, 2018). Consequently, the literature emphasizes that whistle-blowing should not be treated as a standalone anti-corruption tool but as part of a broader institutional reform agenda aimed at strengthening rule of law, institutional autonomy, and public trust.

Gaps in the Literature

Notwithstanding the growing interest in whistle-blowing policy in Nigeria among academics, the majority of research to date has focused on the policy's first phase of implementation (2016–2018), with a particular emphasis on early asset recovery and reporting results. This temporal emphasis has yielded little information about the policy's sustainability, long-term success, and institutional adaptation especially when considering changing political agendas and dwindling public engagement. As a result, the literature does not provide a long-term perspective on how whistle-blowing has operated inside anti-corruption framework in Nigeria after its infancy.

Furthermore, most research on the topic looks at whistle-blowing as a stand-alone policy tool, paying little analytical attention to how it interacts with institutional capacity, interagency coordination, political commitment, and whistle-blowing. Few studies specifically use institutional theory to explain how enforcement credibility, informal norms, and formal regulations influence the course of whistle-blowing over time. In order to close these gaps and contribute to the broader conversations on accountability and anti-corruption governance in developing democracies, this paper provides a longitudinal, institutionally based analysis of Nigeria's whistle-blowing policy from 2016 to 2024.

Methodology

This study follows the methodological guidelines frequently used in the African Journal of Political Science and International Relations by using a qualitative research design supported by descriptive empirical data. Information was gathered from three main sources. The first step involved a documentary study of official policy documents, implementation guidelines, EFCC and ICPC annual reports, Federal Ministry of Finance asset recovery reports, and publications from civil society organizations.

Evolution of the Whistle-Blowing Policy in Nigeria (2016–2024)

The Federal Government of Nigeria formally unveiled the whistleblower policy in December 2016 as part of the Buhari administration's larger anti-corruption campaign. The program was established as an administrative policy under the Federal Ministry of Finance with the goal of enhancing the anti-corruption institutions already in place by incentivizing citizens and public employees to report corruption-related activities, especially financial crimes and the misappropriation of public funds. Financial incentives were offered by the policy, which promised whistleblowers payments between 2.5% and 5% of recovered assets in addition to guarantees of anonymity and confidentiality. The policy's original purpose was to close information gaps between law enforcement and corrupt players by utilizing participatory governance.

Initial Implementation and Expansion (2016–2018)

The whistle-blowing policy was most active and noticeable during the early implementation phase (2016–2018). Strong governmental backing, considerable media coverage, and popular fervor fueled by discontent with corruption during this time all helped the policy. The Ministry of Finance set up specific email addresses and hotlines for reporting, and information was sent to the appropriate authorities, including the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC). Evidence from this time period shows that revelations about corruption have significantly increased, especially in the public service, banking, and oil and gas industries. Several well-known asset recoveries frequently made public by government representatives, strengthened opinions on the efficacy and deterrent value of the policy. Participation was greatly encouraged by the prospect of financial gain, and concerns about reprisals were lessened by guarantees of confidentiality. Whistle-blowing became a crucial tool for obtaining intelligence and identifying financial misconduct early on in the larger fight against corruption.

Emerging Implementation Challenges (2019–2020)

Indicators of institutional fragility and policy fatigue became more noticeable starting in 2019. When news of unpaid or delayed incentives, bureaucratic red tape in processing disclosures, and little response to whistleblowers surfaced, public interest waned. More importantly, informants were at risk of harassment, termination, victimization, and legal liability due to the lack of a thorough statutory framework protecting whistleblowers. These incidents weakened confidence in the policy and deterred long-term involvement. Effectiveness was further limited by institutional fragmentation. Investigations were delayed and accountability results were undermined due to coordination issues between the Ministry of Finance and enforcement agencies. Whistle-blowing disclosures in a number of cases failed to result in successful charges, which raised questions about political meddling and selective enforcement. These changes brought to light the drawbacks of depending solely on an administrative policy in a complicated governance context without statutory support.

Declining Visibility and Institutional Stagnation (2021–2022)

Between 2021 and 2022, the whistle-blowing policy experienced declining visibility within Nigeria's anti-corruption discourse. Government communication on whistle-blowing outcomes became sporadic, and public reporting of recovered assets diminished. The policy increasingly appeared overshadowed by other anti-corruption initiatives, while legislative efforts to pass a Whistle-Blower Protection Bill remained stalled in the National Assembly. However, informal norms like fear of reprisals, loyalty to patrons, and doubts about the sincerity of government continued to override formal policy provisions, making whistle-blowing less appealing to potential informants, especially in politically sensitive sectors of government. During this time, whistle-blowing continued to be primarily a reactive tool rather than a methodically institutionalized accountability mechanism.

Continuity without Consolidation (2023–2024)

The whistle-blowing policy was still formally in place by 2023–2024, although there was little institutional consolidation. The policy lacked the institutional strength necessary for long-term impact, even while reporting routes remained in place. Its efficacy as a long-term anti-corruption tool was limited by the persistent lack of complete legal protection, uneven reward administration, and lax enforcement follow-through. The policy's susceptibility to changes in political goals was further highlighted by the changeover to a new political administration. Whistle-blowing remained reliant on executive judgment rather than institutional durability in the absence of statutory anchoring. As a result, although the policy continued to have symbolic value in Nigeria's anti-corruption system, its practicality was reduced.

Analytical Implications

Between 2016 and 2024, whistle-blowing policy in Nigeria changed, which is indicative of a larger trend of policy innovation devoid of institutional consolidation. Early victories were fueled by popular fervor, political momentum, and incentive-based engagement; however, these achievements were not maintained because of institutional fragmentation, deteriorating political commitment, and insufficient legal frameworks. The policy's trajectory highlights the main contention of institutional theory, which holds that the strength, coherence, and legitimacy of supporting institutions are just as important to the effectiveness of policies as their acceptance.

Whistle-Blowing Policy and the Anti-Corruption War in Nigeria (2016–2024)

Contributions to Anti-Corruption Efforts

Whistle-blowing policy in Nigeria has been crucial in identifying and exposing corruption since it was implemented in 2016. The policy helped uncover previously hidden corrupt behaviors, including financial embezzlement within ministries, departments, and agencies, by giving people and public personnel a legitimate reporting mechanism. These revelations made it possible for anti-corruption organizations, such as the EFCC and ICPC, to launch prompt investigations and retrieve embezzled public funds; in the early years (2016–2018), recovered assets were said to have occasionally totaled billions of Naira. The policy improved citizen participation in governance and allowed regular Nigerians to actively participate in anti-corruption initiatives, going beyond asset recovery. Greater participation was encouraged by the offer of financial rewards and secrecy guarantees, and the policy's deterrent effect was strengthened by the public awareness of high-profile cases. By letting potential criminals know that corrupt practices may be found and punished, whistle-blowing evolved into a diagnostic and preventative tool.

Institutional Response and Coordination

The ability and cooperation of Nigeria's anti-corruption agencies were critical to the effectiveness of whistle-blowing. Reports from whistleblowers were essential to law enforcement because they sparked investigations, bolstered prosecutor's arguments, and added to intelligence collection. However, enduring institutional flaws that limited the strategy's efficacy are shown in the literature and policy reports. Poor interagency communication, bureaucratic delays in complaint processing, and overlapping duties among the Ministry of Finance, ICPC, and EFCC were among the main obstacles.

Whistleblowers received little reaction, investigations were frequently delayed, and occasionally reports were not turned into viable prosecutions as a result of these coordination failures. Furthermore, impartiality was occasionally compromised by political meddling and selective enforcement, which decreased confidence in institutional procedures. The Nigerian instance serves as an example of a fundamental principle of institutional theory: the independence, coherence, and strength of supporting institutions are necessary for policy tools like whistle-blowing to be effective (North, 1990; March & Olsen, 1989).

Effectiveness of the Policy (2016–2024)

Despite significant achievements throughout the first phase of implementation (2016–2018), the whistle-blowing policy's efficacy gradually decreased. Between 2019 and 2024, public engagement decreased due to dwindling political commitment, irregular award payouts, insufficient protection for whistleblowers, and weak legislative support. The legitimacy of the policy was eroded by enforcement delays, and informants came to view reporting as riskier.

The policy continued to be in effect by 2024, but it lacked institutional sustainability and solidity. It had no effect on long-term accountability results since it still relied on administrative discretion rather than statutory and structural institutionalization. In order to attain long-lasting anti-corruption outcomes, these dynamics emphasize how crucial it is to incorporate whistle-blowing procedures inside legally protected, efficiently run, and politically isolated organizations.

Analytical Implications

The development of whistleblower policy in Nigeria shows that although these programs can temporarily improve citizen engagement, discovery, and enforcement, their long-term viability depends on institutional backing and political will. The effectiveness of enforcement and participation are diminished by a lack of legal protection, disjointed mandates, and poor coordination. In developing democracies, this emphasizes the larger lesson for anti-corruption policy: in order to transform participatory procedures into long-term accountability achievements, policy design must be supported by institutional strengthening.

Challenges and Constraints of the Whistle-Blowing Policy in Nigeria

Despite its potential to improve accountability and aid anti-corruption initiatives, Nigeria's whistleblower policy has encountered some obstacles that have limited its efficacy from 2016 to 2024. Both institutional flaws and larger sociopolitical factors are reflected in these difficulties, which restrict the policy's potential to serve as a long-term accountability system.

Absence of Comprehensive Legal Protection

The absence of a specific Whistleblower Protection Act for the majority of the policy's existence is one of the biggest obstacles. Although the policy offered administrative protections of confidentiality, whistleblowers were at risk of reprisals because these guarantees were not legally binding (Agbiboa, 2020). Lack of legislative protection erodes public confidence in the system and deters potential whistleblowers from coming forward with information about corruption, especially in high-risk or politically sensitive industries (OECD, 2016).

Retaliation and Threats against Whistle-Blowers

The ongoing danger of victimization, harassment, or reprisal is closely linked to legal inadequacies. Following their revelations, a number of whistleblowers have claimed social exclusion, intimidation, or career setbacks (Adebanwi, 2018). Weak enforcement of anti-retaliation measures and a lack of institutional support, which damage the policy's credibility and lower participation, make these dangers worse.

Political Interference and Selective Enforcement

The effectiveness of whistle-blowing has also been limited by political influence. According to reports, depending on the political sensitivity of the cases or the status of those involved, enforcement and investigative procedures may occasionally be used selectively (Oluwatobi & Lawal, 2019). Such meddling undermines public trust, lessens the policy's deterrent effect, and emphasizes the significance of institutional independence a fundamental tenet of institutional theory (North, 1990; March & Olsen, 1989).

Delayed Incentive Payments and Bureaucratic Inefficiency

Another significant issue has been the delay in processing incentive payouts to whistleblowers. Although 2.5% to 5% of seized assets were promised as financial rewards under the scheme, payments were frequently delayed or refused due to bureaucratic bottlenecks and procedural inefficiencies (Agbiboa, 2020). Over time, this lowers willingness to engage by undermining the policy's incentive effect as well as the public's sense of justice.

Limited Public Awareness and Cultural Barriers

Lastly, policy adoption has been impeded by a lack of public knowledge and comprehension of the whistle-blowing process. Many would-be whistleblowers are either afraid of the social stigma attached to disclosing wrongdoing or are ignorant of the reporting mechanisms (Adebanwi, 2018). Participation is further discouraged by cultural factors, such as tolerance of corrupt activities and devotion to patronage networks.

Whistle-blowing is still underutilized in the absence of consistent public education and outreach, especially in rural areas and at lower governmental levels.

Analytical Implications

These difficulties highlight the fact that the institutional, legal, and political context in which whistle-blowing policy functions influences its effectiveness in addition to its acceptance. Lack of legislative protection, political meddling, and weak institutional frameworks restrict the policy's capacity to provide long-lasting anti-corruption results. To be effective, formal regulations (policy provisions) must be in line with norms and supportive structures, according to institutional theory (North, 1990; March & Olsen, 1989). The continuation of these limitations in Nigeria shows that, in the absence of supplementary reforms to fortify institutions, safeguard informants, and lessen political meddling, whistle-blowing by itself is unable to maintain accountability. Institutional Theory offers a stronger justification. The results show that political influence, bureaucratic inefficiencies, delayed award payments, weak legal frameworks, and insufficient protection for whistleblowers were all strongly associated with the policy's waning efficacy. These institutional flaws made it more difficult for the policy to maintain public participation over time and produce credible enforcement results (North, 1990; March & Olsen, 1989).

Findings

In anti-corruption settings, whistle-blowing plays a complementary but non-substitutive role, as demonstrated by the Nigerian case. Although whistleblowers have the ability to expose wrongdoing and aid in enforcement, the effectiveness of their actions depends on the reliability and strength of the organizations handling their revelations. The lack of statutory protection and poor interagency cooperation made people less trusting of the policy, proving that political commitment and formal institutional frameworks are essential for the success of participatory anti-corruption measures.

Additionally, the findings highlight the dynamic interplay between formal regulations and informal norms, as proposed by Institutional Theory. Even in cases where formal reporting channels were available, participation was frequently limited by cultural factors such as fear of reprisals, patronage networks, and skepticism about government commitment. This finding supports the notion that effective anti-corruption policies necessitate not only the establishment of formal mechanisms but also the alignment of organizational behavior and informal practices with policy objectives.

The study's overall findings support the idea that whistle-blowing can be a useful instrument for increasing accountability and openness, especially when combined with more comprehensive anti-corruption initiatives. However, political will, enforcement ability, legal protection, and institutionalization are necessary for its survival. While whistle-blowing helps identify corruption, it cannot take the role of solid institutions. Instead, it can enhance systemic reform initiatives and increase their impact when properly supported, as the Nigerian experience from 2016 to 2024 shows.

Conclusion

Particularly from 2016 to 2024, anti-corruption campaign in Nigeria has made the whistle-blowing policy a prominent tool. The policy showed its ability to improve accountability and encourage citizen participation in the early years of its implementation by helping to identify corruption, facilitate investigations, and recover embezzled public cash.

However, institutional and structural flaws limited the policy's long-term viability and efficiency. Political interference, bureaucratic inefficiency, delayed incentive payments, insufficient protection for whistleblowers, and a lack of a thorough legislative framework all contributed to a decline in public engagement and eroded public trust. According to the findings, which are in line with the principles of institutional theory, whistle-blowing can reveal corruption, but its effectiveness depends on institutional strength, coordination, and political will. Informal norms, such as patronage networks and fear of reprisals, further reduced the policy's practical effectiveness and highlighted the need for formal measures alone to guarantee responsibility and compliance.

Whistle-blowing should be considered a supplementary anti-corruption technique rather than a stand-alone remedy, as the Nigerian example makes clear. It is essential to improve coordination among anti-corruption agencies, guarantee prompt and transparent reward systems, and fortify legal protections for whistleblowers in order to optimize the policy's impact. Furthermore, political commitment needs to be maintained in order to protect the policy from outside influence and guarantee uniform implementation. The policy will become more credible, promote involvement, and eventually improve anti-corruption results if it is institutionalized through statutory support and capacity-building within pertinent authorities.

So, whistleblower policy in Nigeria shows how participatory governance techniques can promote accountability and openness. Its efficacy is, nevertheless, closely tied to the larger institutional and political landscape. In order for whistle-blowing to remain a viable weapon in the fight against corruption, it needs to function within an environment of robust, autonomous, and well-coordinated institutions that are backed by unambiguous legal protections and enduring political will. The knowledge gained from Nigeria's experience from 2016 to 2024 is crucial for other emerging democracies looking to incorporate whistle-blowing into all-encompassing anti-corruption initiatives.

Recommendations

Based on the study's findings, a number of important recommendations are made to improve whistle-blowing policy in Nigeria very effective and sustained within the larger anti-corruption framework:

One of the highest priorities is the legalization of whistleblower rights. Although the 2016 policy provided administrative safeguards of confidentiality, whistleblowers were exposed to social risks, legal vulnerability, and retaliation due to the absence of a statutory framework. A comprehensive Whistleblower Protection Act will guarantee informants' legal protection, establish clear guidelines for reporting and investigative procedures, and establish penalties for victimization. Legal assistance will increase public trust and participation, as well as the validity and deterrent impact of the policy, in order to guarantee that whistle-blowing is recognized as a legitimate and protected civic duty (OECD, 2016; Agbiboa, 2020).

Secondly, the Ministry of Finance, the EFCC, the ICPC, and the courts must work together harmoniously for whistle-blowing to be effective. Current issues have hindered prompt investigation and prosecution of reported crimes, including conflicting mandates, bureaucratic hold-ups, and inadequate interagency coordination. To ensure that whistleblower information is processed effectively, cases are thoroughly investigated, and enforcement measures are coordinated, cooperation should be strengthened through established inter-agency protocols, shared databases, and frequent collaborative monitoring. According to Adebanwi (2018), this would improve institutional accountability and close the loopholes that let corruption to continue.

Thirdly the motivating arrangement of the policy is essential for encouraging disclosures, but its usefulness has been weakened by irregular or delayed award payouts. Creating an accountable, automated, and transparent payment system would boost public confidence in the policy and promote ongoing participation. The program's legitimacy and fairness would be strengthened by transparent prize payment timeframes, public reporting of incentive allocation, and auditing procedures, all of which would support the participatory aspect of anti-corruption governance.

Long-term success depends on raising public awareness, educating the public, and fostering trust in addition to legal protection and financial incentives. Establishing national campaigns through the media, civic education, and community involvement would increase participation by educating the public about reporting avenues, safeguards, and results. Transparent reporting on enforcement actions, recovered assets, and policy performance would also improve systemic trust and lower cultural barriers like patronage loyalty and fear of reprisals. By integrating these procedures into institutional frameworks, public participation in whistle-blowing is guaranteed to be ongoing, knowledgeable, and reliable.

In light of the study's findings, these recommendations emphasize that whistle-blowing is only successful in a robust institutional and legal framework. The policy's legitimacy, systemic risks, and anti-corruption campaign impact are all increased by putting legal protections into place, improving interagency coordination, offering clear incentives, and fostering public trust. As per the Institutional Theory, these measures ensure that whistle-blowing remains a sustainable system for accountability and transparency by strengthening the formal and informal mechanisms that govern behavior (North, 1990; March & Olsen, 1989).

References

Adebanwi, W. (2018a). The political economy of anti-corruption reforms in Nigeria. *African Affairs, 117*(469), 423–444.

Adebanwi, W. (2018b). Rethinking anti-corruption reforms in Nigeria: Institutions, norms, and political economy. *Journal of Contemporary African Studies, 36*(4), 543–562.

Agbiboa, D. (2020a). Corruption and anti-corruption in Nigeria: Exploring the limits of whistle-blowing policy. *African Journal of Governance and Development, 9*(2), 112–130.

Agbiboa, D. (2020b). Whistle-blowing and anti-corruption reforms in Nigeria. *Journal of Asian and African Studies, 55*(6), 843–858.

Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal, 13*(4), 447–468. https://doi.org/10.1111/j.1468-0386.2007.00378.x

Dworkin, T. M. (2007). SOX and whistleblowing. *Michigan Law Review, 105*(8), 1757–1780.

Economic and Financial Crimes Commission. (2018). *Annual report 2018*.

Klitgaard, R. (1988). *Controlling corruption*. University of California Press.

March, J. G., & Olsen, J. P. (1989). *Rediscovering institutions: The organizational basis of politics*. Free Press.

Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics, 4*(1), 1–16. https://doi.org/10.1007/BF00382668

North, D. C. (1990). *Institutions, institutional change and economic performance*. Cambridge University Press. https://doi.org/10.1017/CBO9780511808678

OECD. (2016). *Committing to effective whistleblower protection*. OECD Publishing. https://doi.org/10.1787/9789264252639-en

Oluwatobi, S., & Lawal, A. (2019). Whistle-blowing and asset recovery in Nigeria: Policy effectiveness and challenges. *Journal of Financial Crime, 26*(3), 745–761.

Oluwatobi, S., & Lawal, T. (2019). Public sector accountability and whistleblowing in Nigeria. *African Journal of Public Affairs, 11*(3), 56–72.

Rose-Ackerman, S., & Palifka, B. J. (2016). *Corruption and government: Causes, consequences, and reform* (2nd ed.). Cambridge University Press. https://doi.org/10.1017/CBO9781139962933