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Foreward

In producing the third edition volume 3 number 1 of this Journal, I am particularly very grateful to Almighty Allah and the departmental staff for the support accorded me whenever a task is to be undertaken.

This Journal is an addition to the growing number of journals in Al- Hikmah University.

Al-Hikmah Management Review is worth reading for researchers who want to achieve academic excellence through the effort of other researchers.

It is also a good reference for both present and future researchers.

This journal is a humble attempt to popularise researchers from the management view point.
Kudos must be given to the editorial team and researchers who contributed to the success of this current volume of the journal.

Dr. (Mrs.) M. A. Aremu
Editor in Chief

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PROFILING WHISTLE BLOWING EFFECTS IN THE SUB-SAHARA AFRICA: THE NIGERIA EXPERIENCE

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Abstract

Mismanagement, misappropriation and trust abuse of public offices have hit the centre stage of world discussions in relations to the negative effects on business and economic world of today, especially in the Sub Sahara Africa, leading toloss of trust and downgrading in the public service which violates the publicinterest. Hence, this paper aims at carrying out a study profiling whistle blowing effects in the Sub-Sahara Africa: The Nigeria Experience. The population of the study is 89,511 employees of the Nigeria Federal Civil Service in which using the Krejcie and Morgan Table of sample, 384 copies of questionnaire were administered to respondents out of which 347 were returned. Multiple Regression Analysiswas employed in analysing data collected.The study's findings revealed that disclosure of wrongdoing did significantly affect the overall performance of public service with Beta of .341 and a significant level of .000. Also, the study revealed that the medium of disclosing wrongdoing has significant effect on the intention of the whistleblower with Beta .357 and significance level of .000. The study whistle blowing has an effect on organisational performance in the Nigeria Public Service. Finally, it was recommended that intense actions on creating a level playing atmosphere for potential whistle blowers (employees) in order to improve the overall performance of the organisation.

Keywords: *Disclosure, Intention, Nigeria Federal Civil Service, Performance, Sub Sahara Africa, Whistle blowing.*

Introduction

The act of mismanagement, misappropriation and corrupt use of bestowed or appointed responsibility is a thing of imperative discussion in the business and economic world of today. Hence, this has called for momentum civic attention to what and how to restrain this cruel act or menace in an organisation, especially in the public sector. Often times, public office holders and civil servants take

advantage of naïve or less concerned masses in looting, mismanagement and converting public finance and properties to personal use.These series of mismanagement have huge negative effects on corporate bodies(Alleyne, Hudaib& Pike, 2013), in terms of loss of public funds via government generated funds by public officials (Onakoya& Moses, 2016) and loss of jobs by employees (Near, Rehg, Scotter & Miceli, 2004). This has prompted organizations, both in the private and public sector, to device a way of curbing the menace of this cruel act on the shareholders, stakeholders and the public at large.

Whistle blowing is however observed to be an act that assists in putting a stop or soft peddling the occurrence of corrupt act in an organization via reporting any wrongdoing to the interested and relevant authority so as to correct or sanction the wrong doing in order to prevent it from causing damage to concerned bodies or public health(Near, et al., 2004; Onakoya& Moses, 2016). Citing cases of whistle blowing widely such as the events ofCynthia Cooper and WorldCom in the U. S. (Brennan & Kelly, 2007), Coleen Rowley of FBI and Sherron Watkins with Enron (Bowen, Call &Rajgopal, 2010; Shawver, 2011) and the scuffle between Julian Assange, Editor-in-Chief of Wikileaks and the United States FBI and CIA involving the release of some classified documents and here in Nigeria the case of SanusiLamidoSanusi of Central Bank of Nigeria against the Nigerian National Petroleum Corporation (NNPC) and the Nigeria government among others. These have shown how viral and widely spread disclosure of wrongdoing can go and its backsliding effects on the organisations concerned.

Meanwhile, Miceli, Rehg, Near and Ryan (1999) posited that some organisations see whistle blowing (either internal or external through employees) as being cruel taking into cognisance what the organisation has offered the employee (i.e. Whistle blower). However, for effectiveness and efficiency sake, it has been recommended for managers to promote whistle blowing in their respective organisations (Liyanarachchi & Newdick, 2009). Heisler (2002) also avowed that despite revealing wrongdoings by the whistle blower in an organisation, some employees are still not seen as angry persons. Nonetheless, in spite of their intentions to safe guard the public legacies, (Onakoya& Moses, 2016), some are still seen as disgruntled and disloyal employees.

It has been observed by researchers on the events of some of the challenges facingwhistle blowing and how it affects the performance of organisations (Laczniak& Murphy, 1991; Taiwo, 2015). Numbers of wrongdoings going through in these organisations are being perpetrated by the big wings in the industry and

public service; therefore wrongdoings usually do not literally get out of the organisations. Also, studies have found that even when a wrongdoing is discovered in an organisation, the medium at which the whistle blower is willing to disclose the wrong doing is often not found or not protective enough for the disclosure hence, affecting the intention of the whistle blower. Hence, this paper sees to determine to what level does disclosure of wrongdoing affect the overall performance of an organisation and to what extent does the medium of disclosure affect the intention of the whistle blower in the public service.

This study was restricted to the main stream of civil service by focusing on the Federal Civil Service of Nigeria with 89,511 employees as at 2015 release. Consequently, this study pays special attention to the medium of disclosure and intention of the whistle blower in the Nigeria Federal Civil Service. Subsequently, this study will in essence assist in aligning with what concerns whistle blowing and how it affects the intention of an employee to disclose a wrongdoing, the perceived retaliation by superior officers and political big wings in the case of public sector. It will further assist policy makers across the Sub Sahara Africa in all spheres of life in making tenable decisions in line with the effects of whistle blowing using Nigeria as a point of reference.

Literature Review

Concept of Whistle Blowing

There is no generally accepted definition ofwhistle blowing as a concept and authors, scholars, academia and researchers have given their views on what they understood by the concept.Whistle blowing has been seen as the revelation by former or current employee of immoral and/or illegal practices under the watch of their employers to a person or group of persons that may take corrective actions to stop the wrong doing (Near &Miceli, 1992). In the same vein,Gokce (2013) asserted that whistle-blowers are those who echo wrongdoings, malpractices, or corruption in any private or public organisation or society.

Furthermore, Park, Blenkinsopp, Oktem and Omurgonulsen (2008) posited three categories of whistle blowing as formal and informal, internal and external and identified and anonymous. Park, Blenkinsopp Oktem and Omurgonulsen (2008) explained that formal whistle blowing has to do with reporting wrongdoing officially to the relevant authorities while informal whistle blowing means disclosing a wrongdoing in an organisation to the relevant authorities via informal

route such as gossip and grapevine information among potential whistle blowers (Near & Miceli, 1996, 2008). In furtherance, Park et al. (2008)describedinternal whistle blowing as the disclosure of wrongdoing within an organisation to the regulatory unit (i.e. the audit department) with the aim of correcting the stopping the reoccurrence of such menace. External whistle blowing is seen as the disclosure of mismanagement of resources to external regulatory bodies such as the Nigerian Police Force (NPF), Economic and Financial Crime Commission (EFCC) and Standard Organisation of Nigeria (SON), for correctional act. Identified whistle blowing is seen as the revelation of wrongdoing within an organisation either through formal or informal means or internal and external by a known person or body of persons, while an anonymous whistle blowing isthe reporting of wrongdoing within or out an organisation to relevant bodies either through formal or informal, internal or external employees by an unknown or an unidentified person or body of persons (Park, et al., 2008).

Whistle Blower Intention

The intention to whistle blow as viewed by Gokce (2013) depends on choice of employees as their value and they prefer to disclose the wrongdoing externally due to fear of retaliation from superior officers and powerful government officials, while Jang (2014) argued that external whistle blowing is usually harmful to the organisation therefore should not be encouraged. Allyne et al. (2013) proposed a model which positively influenced the propensity to blow the whistle and the moral, organisational and social commitment for protecting public interest. Felli, Hortala and Vallve (2016) viewed whistle blowing from the initiation of the act and asserted that allowing supervisors to blow the whistle introduces the opportunity for the supervisor to blackmail superior.

Organisation Performance

Public service organisations are often referred to as government institution or formal body in which the social amenities and other general benefits of the citizens are served. However, when the primary aim of the public is then jeopardised by unfaithful individual, (Nearet al., 2004; Sampaio&Sobral, 2013), the need to whistle blow the wrong doing arises. Therefore, aftermath of the corruption and wrongdoing saga of any reputable organisation (Alleyne et al., 2013) whether public or private (Sule, 2007) usually have a significant negative effect on the overall performance of the organisation which includes financial and reputational performance (Erin, Ogundele, & Ogundele, 2016; Taiwo, 2015) of the organisation

as stakeholders and/or shareholder would be greatly demoralised and lose confidence in investing their resources in the organisation (Miceli, Near, Rehg& Van Scotter, 2012).

Profiles of Whistle blowing Policyin Nigeria

The Nigerian Public experienced the first famous whistle blowing act in the Public Sector in 2014 whenthe sitting Governor of the Central Bank of Nigeria, MallamSanusiLamidoSanusi through the media disclosed (whistle blows) to the public about the non remittance of $20bn (Twenty Billion U. S. Dollars) as equivalent to (3.25 trillion Naira) from the Nigeria excess crude account under his watch. This was perceived by the then administration under President GoodluckJonathan as an insubordination and disloyalty thereby the Central Bank of Nigeria (CBN) Governor was relieved of his duty.

Similarly, in another election scandal during the electioneering period in 2014 in the southern part of Nigeria (Ekiti State), involving the former Governor, Mr. AyodeleFayose, the former State Minister for Defence, Mr. Musiliu Obanikoro, Mr. Chris Uba, Mr. IyiolaOmisore, Mr. Jelili Adesiyan, the then Minister for Police Affairs, another person identified as Honourable Abdulkareem, a Nigerian Army Boss, Brigadier General, Aliyu Momoh and a protocol officer attached to the Army General. Captain SagirKoli. The protocol officer revealed the hidden wrongdoing that led to the rigging of the state election by recording electronically their conversation, and was subsequently haunted by the sitting government, detaining his underaged brother for days.

However, the Captain's case is the only case of whistle blowing among others that has been vindicated against retaliation and compensated afterwards in the Nigeria Public Sector. Thus, it is essential for the government of Nigeria to emulate other civilised countries in enacting a law protectinga whistle blower from retaliation. Taking into cognisance some advanced countries such as United State of America, United Kingdom and Australia that have laws guiding retaliation against any public official who whistle blows, and in 2003, Australia passed a law which coveredany individual who perceived any wrongdoing in the public sector to whistle blow. Hence, legal protections have been created in these aforementioned countries(USA, Australia and UK) for whistle blowing in order to encourage the act of disclosing wrongdoings in the public sector and in turns helps organisation perform to standard(Meng&Fook, 2011; Nayir & Herzig, 2012).

In Nigeria, the CBN in 24th October, 2014 passed a guideline to the operating banks and other financial institution advising them to incorporate whistle blowing policy in their operations so as to improve quality of financial reporting (Erin, et al., 2016). The Federal Government has also through the office of the Finance Minister announced the movement to stop irregularities, misconduct and mismanagement of public funds and properties by introducing a commission percent between 2.5% and 5% to whosoever that blows the whistle of a misconduct either by former public or current serving officers. While the thought still awaits the legislative process at the National Assemblies, this has bred so much uproar in the public as inless than two months of its introduction, number of anonymous whistle blower started grinding with their whistles. The former Group Managing Director of Nigerian National Petroleum Corporation(NNPC), Mr Andrew Yakub's property located in a slum in Kaduna State was invaded by the EFCC through a reliable source and about US$7.8million and £75,000 cash were recovered.

Taking into considering the non-financial corruption which delineatesholding or keeping the public properties in personal possession unlawfully for selfish use thereby affecting the collective growth of the country. These acts are also criminal as described by the public law and human moral. The introduction of whistle blowing incentives by the government gave more revelationsin a short period which saw the former Comptroller General of Customs, Mr. Abddullahi Dikkolnde whose 27 exotic cars were discovered in one of his farms in Kaduna State. Also, in the education sector (Tertiary in particular), according to an online TV agency, Channels TV online in 22nd February, 2017 reported that the wife of the former Vice Chancellor of the University of Ilorin, (Prof. Ambali's wife) was unlawfully promoted. The factional Chairman of Association of Senior Staff of Universities "ASSU", Unilorin Chapter, whistle blew this in appropriation and called on the relevant bodies for investigation. Consequently, the two whistle blowers were suspended by the University Authority for insubordination (i.e. Kayode Afolayan and Dr. Solomon Oyelekan who are factional Chairman and Secretary to ASSU "victims of whistle blowing")

.Looking away from the usual civil service and academics, the business world has its own bit to experience by records. On the 26th February, 2017, the Standard Organisation of Nigeria (SON) with the help of the Nigerian Police Force, bursted about twenty containers of sub-standard tyres in Lagos State belonging to two Chinese with the aid of an intelligence tip from a whistle blower.

Theoretical Review

This study adopted the theory of planned behaviour as it is widely and generally accepted for this subject matter. The theory explains three basic factors that come into play when the issue of whistle blowing is raised and these are;

Theory of Planned Behaviour

The Theory of Planned Behaviour (TPB) as propounded by Ajzen (1991) is of the assumption that the intention of an individual to perform a behavioural act has three types of essential philosophy which are self-regulatory and these are; attitude, subjective norm and perceived behavioural control. Firstly, the theory assumes that individual's attitude towards a certain behaviour is often determined by the certainty concerning the consequences of that said behaviour. Secondly, the theory positsthat an individual's act is attached to the subjective normof an individual behaviour which is habitually determined by the normative beliefs and lastly, the perceived behavioural control is quite determined by the confidence that resources and opportunities are available to carry out the behaviour.

Consequently, the relationship of the above assumptions of TPB in correlation to whistle blowing is that; first, the *attitude* of the person to whistle blow is well determined by the level of assurance about the end result of the wrongdoings existing in an organisation which is likely to cause damages to health and/or loss of wealth. The whistle blower's concern is majorly posed towards the well being of the affected organisation and the community at large. Also, the second philosophy holds that the *subjective norm* is largely determined by the belief of direction which coordinates the intention of the whistle blower and lastly, the perceived behavioural control which is often determined by confidence the whistle blower has in the resources and opportunities available to whistle blow a wrong doing in an organisation.

Hence, it is upon this theory that this present study hinges as this particular theory corroborates with the study's stated hypotheses. TheTPB has been proven by researchers in whistle blowing attitude; (Ab-Ghani, Galbreath& Evans, 2011; Alleyne, et al., 2013; Onakoya& Moses, 2016; Park & Blenkinsopp, Otkem and Omurgonulsen (2008) to be an effective tool in analysing the relationship between behavioural attitudes and intentions of individual (Park et al, 2008).

Empirical Review

Generally, this section discusses studies carried out on whistle blowing around the world with specific attention to Africa and Sub-Sahara Africa. Hence, this paper presents the review in clusters.

Whistle Blowing in other Parts of the World

In a research conducted by Miceli et al. (2012) titled "Predicting employees' reactions to perceived organisational wrongdoing: Demoralisation, justice, proactive personality, and whistle-blowing". about 3000 organisational members in the US were sampled using a model of whistle-blowing such as Pro-Social Organisational Behaviour (POB). The result of the findings showed that observation of wrongdoing generally was associated with lower Perceived Organisational Support (POS) and lower Perceived Channel Justice (PCJ), in a sample of all employees. Also the result showed that strength of the evidence, less Perceived invalidation of whistle-blowing by co-workers, and greater leverage of the employees in the situation predicted whistle blowing. Finally, results of analysis of variance showed differences in observation of wrongdoing depending on military status, gender, supervisory status and tenure in the organisation, but not ethnicity; the logistic regression excluding non-observers showed only gender (specifically, being female) to be related to whistle-blowing.

In a study conducted by Alleyne and Pierce (2017) titled whistle blowing as a corporate governance mechanism in the Caribbean. The study found that cultural factors might play an important role in the acceptance and adoption of whistle blowing into corporate governance systems in the Caribbean. Also, it was revealed that support for corporate ethical values was an important factor that influenced whistle blowing.

Lim, Zhang, Hussain and Ho (2017) carried out an empirical study of the consequences of whistle-blowing: An integrative review in which, 670 articles were identified for full-text review of which a total of 82 studies were included in the final set of literature. It was revealed that out of 29 articles, with most whistle-blowing initiated by doctors against hospital administrations, all the 29 articles discussed consequences of whistle-blowing, whereas 3 articles explored consequences of no whistle-blowing. Also, it was revealed that negative effects to the whistle blower included occupational, legal and financial, socio emotional, and other (e.g., physical health, character assassination) consequences.

Sharif (2015) titled intention towards Whistle blowing among Internal Auditors in the U.K. The aim of the study was to identify factors that influenced internal auditors' whistle-blowing intention. The study examined the seven independent individual-level factors that influenced internal auditors' intentions to whistle-blow. The study adopted positivistic and objectivist philosophical positions. A personally administered, scenario-based survey technique was used to collect the data in the study. Multiple standard regressions were adopted for the analysis. However, the findings from the study provided valuable information that internal auditors in the U.K. had positive perceptions on the whistle-blowing practice. Six individual-level factors identified were said to have significant influences on the intentions to blow the whistle.

Whistle Blowing in Africa

This section discusses studies carried out on whistle blowing with specific attention to Africa and Sub-Sahara Africa. For instance, a research titled "Perceived retaliation against internal whistleblowers: Evidence from Public institutions in Sub-Saharan Africa" using Kenya as a case to study carried out by Mawanga in 2014 aimed at finding out the way perceived retaliation was related to seriousness of wrongdoing, whistleblowers' psychological power and management support to whistleblowers. Captivatingly, the study uncovered that perceived retaliation against whistleblowers did exist and it was positively correlated to the position the wrongdoer held. In addition, he found that psychological power and changing jobs among whistleblowers were associated with management support, position of wrongdoer and perceived seriousness of wrongdoing by the whistle blowers. A hierarchical regression used in the study also revealed that seriousness of wrongdoing, whistle blower psychological power and management support to whistle blower predicted perceived retaliation.

Lubisi and Bezuidenhout (2016) carried out a study on blowing the whistle for personal gain in the republic of South Africa. The study found that as much as the benefits of the False Claims Act were attractive and yielded great benefits for the United States of America, an empirical study should be conducted in the Republic of South Africa to determine whether rewarding whistle blowers would yield positive results should it be considered. Also, that rewarding whistle blowers would require amending section 9(1) (b) of the Protected Disclosures Act or introduction of a new law facilitating whistleblowerrewards when considering whistleblower rewards. It further considered whistle blowing as a fraud risk management tool and raised the question whether the current legal obligations on public officials to report fraud were effectivein curbing it.

Abebe (2016) also conducted a study which aimed at assessing the contribution of whistle blowing in combating corruption in five public sectors in Addis Ababa, Ethiopia. The study was qualitative in nature. Purposive and snow ball sampling techniques were used in this study. Accordingly, ten whistle blowers were selected using snowball technique while five ethics liaison officers from public sectors and four key informants from Federal Ethics and Anti-Corruption Commission were selected using criteria based purposive sampling respectively. The study adopted an in-depth interview, and observation supplemente with fields notes. The study found that poor implementation of whistle blowing scheme with lower protection coverage for whistle blowers, whistle blowing confidentiality exposition and absence of transparent and timeliness feed backs for whistle blowers in public sectors; whistle blowers' lower participation and lack of selfless stance; invisible and bureaucratic challenges on whistle blowers for detecting corruption offence in public sectors and the commitment of leaders were found as key factors in determining effective whistle blowing system in the public sector.

Also,Ayagre and Aidoo-Buameh (2014) carried out a study on whistle blowing rewards and system implementation effects on organisations in Ghana. The study found that the system hadnot been as effective as desired, particularly as whistle blowing implemented systems had minimal or no effect and reward systems intended to motivate whistle blowing failed to motivate its essence such that, the presence of these systems had not impacted on organisational productivity.

On the legal side, Dorasamy (2013) conducted a research where the study sought to explore the attitudes of employees towards the Protected Disclosures Act (2000) in providing protection to whistle blowers in South Africa. It sought to examine the extent to which employees were encouraged to blow the whistle at higher education institutions. The research adopted the use of questionnaires in data gathering. Hence, the study found that despite the implementation of a whistle blowers line at the institution, employees were of the opinion that practices and procedures relating to whistle blowing had not encouraged whistle blowing or even decreased unethical conducts.

Whistle Blowing in Nigeria

Fagbemi (2017) examined whistle blowing intention: Evidence from future accountants in Universities located in Kwara State, Nigeria. Primary data was adopted using questionnaire which obtained responses on the variables in the

study. Copies of the questionnaire were administered to final year accounting students in all Universities located in Kwara State, Nigeria. The finding from the study showed that moral obligations and societal law have significant relationship with the probability of blowing the whistle by the respondents.

In the same vein, Taiwo (2015) conducted a study on two local government councils in separate states of the South West part of Nigeria titled "Effects of Whistle Blowing Practices on Organisational Performance in the Nigerian Public Sector: Empirical Facts from selected Local Governments in Lagos and Ogun State". A total number of 700 questionnaires were administered by the researcher with the aim of investigating the possible effects of whistle blowing practices on organisational performance in the public sector. Hence, a descriptive survey method was adopted and the findings revealed that there was significant relationship between whistle blowing practices in the public sector. The study further revealed that protection of whistle blower correlated greatly with the performance in the public sector and finally, he also found that there was a huge relationship between disclosure of unethical practices and the performance in the public sector.

Also, Erin, Ogundele and Ogundele (2016) conducted a study to determine the effect of whistle-blowing and quality of financial reporting in the Nigeria banking sector. The study sampled 285 respondents from 1000 population of four selected audit firms and analysis was done using linear regression. The findings, therefore, revealed that whistle-blowing adoption had a positive significant relationship on the quality of financial reporting in the Nigerian banking sector.

In the same vein, Onakoya and Moses (2016) carried out a perspective study on the effect of system factors on whistle blowing attitude of Nigerian banks employees: A conceptual perspective. The study was based on a conceptual perspective where past studies on whistle blowing were reviewed, gaps identified and weaknesses pinpointed out to develop a conceptual framework in explaining the concept. The frame work was then anchored on the Resource Dependence (RD) and Planned Behaviour (PB) theories. Their findings concluded among others that employees played a critical roles in preventing and, or exposing unethical practices, also, a culture of keeping silent risked the sustainability of the organisation.
The above work of Dorasamy aligns with Sule (2007) on the legal view of whistle blowing where he conducted a study on whistle blowing and the employees' obligations under the contract of employment: A critique of Nigeria's position. The above discussion has demonstrated that whistle blowing was increasingly becoming very important and relevant in our societies. The culture of raising

concern against wrongdoing is now becoming an international phenomenon. The brief analysis of the causes of the few disasters mentioned pointed to the incontrovertible fact that whistleblowers are very important public-spirited individuals striving towards building a healthy and ethical culture in our society. It is now the right time that Nigeria learns from countries like the United Kingdom, Australia and South Africa in which persons who raised concern about wrong doing in their places of work are afforded legal protection.

Methodology

This is a descriptive study which tends towards describing the standard observable fact in the field of study paying specific attention to ethical issues in the public organisations. In addition, this study adopted a survey method in selecting a quantum of the entire population of the study area. The population strength of the entire federal public service is given to be eighty-nine thousand five hundred and eleven (89,511) employees as declared by the Director General of Bureau of Public Civil Service, Dr. Joe Abah in 2015. Hence, this study employed the Krejcie & Morgan (1970) table of sample selection in arriving at the sample size of 384 out of which 347 copies of questionnaire was returned and valid for analysis (See Appendix A for sample table). The well structured closeended questionnaire with a Five-Likert point scale was administered on the respondents (federal civil servants based in Ilorin metropolis) using simple random sampling method. After data gathering, this study employed the Multiple Regression in analyzsing the data collected with the aid of Statistical Package for Social Science (SPSS) version 20.The study adopted the content validity and it adhered to the guiding rules of research ethics.

In accordance with the statements of problem and objectives, below are the formulated hypotheses for the study:

H_{o1} Disclosure of wrongdoing does not significantly affect the overall performance of the organisation

H_{o2} The medium of disclosure has no significant effect on the intention of the whistle blower

1.0 Discussion of Findings

Table 4.1 Distribution Table for Demographic Information of Respondents

S/N	Factor	Factor Level	Frequency	Percentage (%)
1.	Gender	Male	207	59.7
		Female	140	40.3
		Total	**347**	**100.00**
2.	Age	20-29	89	25.6
		30-39	90	25.9
		40-49	99	28.5
		50-59	69	19.9
		Total	**347**	**100.00**
3.	Marital Status	Single	69	19.9
		Married	268	77.2
		Separated	10	2.9
		Total	**347**	**100.00**
4.	Educational Background	O' Level/SSCE	30	8.6
		OND/NCE	158	45.5
		HND/B.Sc.	149	42.9
		Postgraduate	10	2.9
		Total	**347**	**100.00**
5.	Years in Service	Less than 5years	60	17.3
		5-10	80	23.1
		11-20	118	34.0
		21-30	79	22.8
		Above 30	10	2.9
		Total	**347**	**100.00**
6.	Employment Status	Permanent	347	100.00
		Total	**347**	**100.00**

Source: Researcher's Field Survey, 2018

The table 4.1 highlights the focus of the demographic variables of this study. Demographic variables concerning gender, age, marital status, educational background, years in service and employment status of respondents were analysed in the table.

The table shows the gender frequency of the respondents in which 59.7% amounting to 207 of the respondents were males, while 140 of the respondents which were 40.3% were female employees of the Federal civil service of Nigeria. This implied that more male employees of the federal civil service were sampled in the research. Additionally, the age distribution of the respondents which indicated that 28.5% (99) of the respondents fell between the ages of 40 and 49 years, 25.9% having 90 respondents in the age bracket of 30 to 39 years of ages, 89 respondents

are between ages 20 and 29 amounting to 25.6% while respondents between 50 and 59 years obtained 19.9% making the total respondents of 69. This by implication meant that employees between the ages of 40-49 dominated the sampled size in the study. Also, the marital status of the respondents which showed that 77.2% of the respondents amounting to 268 employees of the Federal civil service of Nigeria had married, 19.9% totalling to 69 employees were single while 2.9% summing up to 10 respondents had separated. Hence, this meant that the highest numbers of the employees had married.

Furthermore, the educational background of the respondents where 158 respondents totalling to 45.5% held either an OND or NCE certificate, 42.9% which totalled 149 respondents, held first degree certificate (i.e. HND or B.Sc.). Also, 30 employees, representing 8.6% of the respondents, were holders of ordinary or West African school' level certificates while, 10 employees amounting to 2.9% had postgraduate certificates. This connoted that the highest numbers of employees sampled were educated above the first degree educational level. In addition, the years spent in the civil service by the employees of the Nigerian Federal civil service, indicated 118 employees amounting to 34% of the respondents had spent between 11 and 20 years, 23.1% amounting to 80 respondents had spent between the years of 5 and 10year, 22.8% of the respondents amounting to 79 employees had spent between the years 21 and 30. Finally, 17.3% totalling to 60 respondents had less than 5years of experience in the service and 10 employees summing up to 2.9% have above 30 years experience the service. This implied that majority of the employees sampled had spent between 11 and 20years in the service. Lastly, the distribution table shows that all the sampled respondents were permanent employees of the Federal Civil Service. This indicated that all the employees sampled are permanent workers with the federal civil service of Nigeria.

Hypothesis One

H_{o1} Disclosure of wrongdoing does not significantly affect the overall performance of the organisation

H_1 Disclosure of wrongdoing does significantly affect the overall performance of the organisation

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.341[a]	.116	.106	.78975

a. Predictors: (Constant), Disclosure of wrongdoing

The model summary table above shows that R is .341: This implied that 34% of variation in the dependent variable (organisational performance) was explained by the constant variable (Disclosure of wrongdoing) while the remaining percentage was due to other variables that were not included in the model. By implication, a unit increase in independent variable (.341) would lead to a significant effect on the dependent variable amounting to 34.1%. This meant that the regression (model formulated) was useful for making predictions since the value of R^2 was close to 1.

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	27.988	4	6.997	11.218	.000[b]
	Residual	213.309	342	.624		
	Total	241.297	346			

a. Dependent Variable: OP

b. Predictors: (Constant), DW

The table above summarised the results of an analysis of variation in the dependent variable with large value of regression sum of squares (27.988) in comparison to the residual sum of squares with value of 213.309 (this value indicated that the model did not fail to explain a lot of the variation in the dependent variables. However, the estimated F-value 11.218 as given in the table above with significance value of 0.000; which was less than p-value of 0.05 ($p<0.05$) which meant that the explanatory variable elements as a whole could jointly influence change in the dependent variable (organisational performance).

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.501	.158		15.819	.000
	Intent	.223	.057	.230	3.933	.000
	Moral Justification	.130	.074	.117	1.771	.002
	Avenue	-.171	.049	-.203	-3.504	.001
	Timing	-.214	.055	-.233	-3.861	.000

a. Dependent Variable: OP

The dependent variable as shown in the table above read organisational performance. This was used as a yardstick to examine the relationship between the two variables (i.e. disclosure of wrongdoing and organisational performance in the Nigeria Federal Civil Service). The predictor wasdisclosure of wrongdoing, as

depicted in the above table and it was obvious that there was a direct relationship betweendisclosure of wrongdoing and organisational performance. According to the result in the table above disclosure of wrongdoing t-test coefficient was 15.819 and the overall P-value of the variables is 0.000 which was less than 0.05 (i.e. P<0.05). This meant that these variables were statistically significant at 5% significant level.

As a result of the outcome, the Null Hypothesis (H_o) was rejected on the basis that the p-value was less 0.05. Hence the alternative hypothesis was accepted which stated that disclosure of wrongdoing did significantly affect the overall performance of the organisation The result from the test of hypothesis one as stated above aligned with the findings of Taiwo (2015) as it was discovered in his work that *disclosure of wrongdoing through whistle blowing significantly affected the performance of the organisation.*

Hypothesis Two

H_{o2} The medium of disclosure has no significant effect on the intention of the whistle blower

H_2 The medium of disclosure has significant effect on the intention of the whistle blower

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.357[a]	.127	.117	.60750

a. Predictors: (Constant), MDW

The model summary table above shows that R is .357. This implien that 35% of variation in the dependent variable (intention) was explained by the constant variable (medium of disclosing wrongdoing) while the remaining percentage was due to other variables that were not included in the model.By implication, a unit increase in independent variable (.357) would lead to a significant effect on the dependent variable amounting to 35.7%. This meant that the regression (model formulated) was useful for making predictions since the value of R2 was close to 1.

ANOVA*

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	18.412	4	4.603	12.472	.000[b]
1 Residual	126.216	342	.369		
Total	144.628	346			

a. Dependent Variable: IN

b. Predictors: (Constant), MDW

The model summary table above shows that R is .357. This implien that 35% of variation in the dependent variable (intention) was explained by the constant variable (medium of disclosing wrongdoing) while the remaining percentage was due to other variables that were not included in the model.By implication, a unit increase in independent variable (.357) would lead to a significant effect on the dependent variable amounting to 35.7%. This meant that the regression (model formulated) was useful for making predictions since the value of R2 was close to 1.

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.119	.102		10.938	.000
Internal	.186	.068	.230	2.741	.003
1External	-.281	.060	-.401	-4.663	.000
Anonymous	.435	.102	.567	4.247	.000
Identified	-.192	.054	-.307	-3.587	.000

a. Dependent Variable: IN

The dependent variable as shown in the table above reads the whistle blowers' intention. This was used as a yardstick to examine the relationship between the two variables (i.e. medium of disclosing wrongdoing and the whistle blowers' intentions in the Nigeria Public Service). The predictor was medium of disclosing wrongdoing, as depicted in the above table and it was obvious that there was a direct relationship between the medium of disclosing wrongdoing and the whistle blowers' intentions. According to the result in the table above, disclosure of wrongdoing t-test coefficient was 10.938 and the overall P-value of the variables was 0.000 which was less than 0.05 (i.e. P<0.05). This meant that these variables are statistically significant at 5% significant level.

As a result of the outcome, the Null Hypothesis (Ho) was rejected on the basis that the p-value was less 0.05. Hence the alternative hypothesis was accepted which stated that the medium of disclosure had significant effect on the intention of the whistle blowers'. The result from the test of hypothesis one as stated above aligned with the findings of Ahmad, Smith, & Ismail (2012) which stated that the likelihood of the whistle blower to disclose wrongdoing was attached to some factors.

Conclusion and Recommendations

This section of the study is principally divided into two parts which discusses the conclusions and recommendations made for this research effort. Hence, this study concludes the following:

This study concludes that the disclosure of wrongdoing does significantly affect the overall performance of the organisation. As seen in the study, the respondents agreed that the disclosure of wrongdoing usually and often affected the general performance of the organisation as the organisation is seen as a body of systems in which every other part gets affected when wrongdoing is revealed. Secondly, the study concludes that the medium of disclosure has significant effect on the intention of the whistleblower, to disclose a wrongdoing in an organisation and the ability of a whistle blower to use the right or favourable medium determines the intention of the whistle blower.

In essence, this study recommends that;

i. Organisations in the Nigeria public service should encourage employees to disclose and report wrongdoing if found within the organisation in order to assist in improving the efficiency and performance of the organisation, and
ii. Organisations in the Nigeria public service should design a better medium of reporting wrongdoing in the organisation so as to enhance the whistle blower's commitment to revealing any wrongdoing in the organisation as this significantly affects the intention of the whistle blower.

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