



Protecting Whistleblowers in Nigeria CORRUPTION ANONYMOUS (CORA) PROJECT



2ND YEAR REPORT



**BLOW
THE
WHISTLE**



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6

Number of townhall meetings organized by AFRICMIL in 2 years in support of the whistleblower policy of the Nigerian Government



55

Number of people who attended a national summit in December 2018 on 2 years of the whistleblower policy in Nigeria



6

Number of radio stations airing whistleblower jingles, creating awareness and encouraging citizens to blow the whistle against corruption



15

Number of people who attended a retreat on whistleblowing for staff of the Presidential Initiative on Continuous Audit (PICA)



5

Number of whistleblower cases handled by AFRICMIL in the last two years



14

Number of journalists who attended a media workshop on whistleblowing and whistleblower protection



16

Number of people who attended a capacity building workshop on whistleblowing for staff of the Presidential Initiative on Continuous Audit (PICA)



3

Number of whistleblowers reinstated through the efforts of AFRICMIL and its civil society and media partners



5

Number of languages (English, Pidgin English, Igbo, Hausa, Yoruba) used for jingles on the importance of whistleblowing

PARTNERS





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The whistle blown but ignored

Femi Falana

Two years ago, the Buhari administration adopted the Whistleblower policy as a component of the fight against corruption. The introduction of the policy was sequel to the deliberate refusal of the National Assembly to pass the Whistleblower Bill sponsored by some legislators in 2007.

Like the Treasury Single Account (TSA) and Bank Verification No (BVN) the Whistleblower policy is said to have assisted the federal government to recover huge public fund which had been cornered by a few corrupt individuals and corporate bodies.

But apart from beating its chest for the success recorded so far in the implementation of the TSA, BVN and Whistleblower policies the trillions of Naira which have been saved or recovered by the federal government have not been deployed to arrest the increasing wave of poverty in the land. However, in marking the second anniversary of the Whistleblower policy it is pertinent to point out that what has been recovered so far is a tip of the iceberg as the Buhari administration has not acted on the information at its disposal in respect of the billions of dollars being withheld from the federation account.

On March 8, 2016, I requested the Minister of Finance to embark on urgent and decisive measures to recover not less than \$200 billion. Apart from assuring me, rather politely, that my request was receiving attention the detailed information contained in my letter has not been processed either by the Federal Ministry of Finance or Federal Ministry of Justice. Since my letter was widely published in the media, it has generated reactions from some quarters.

With particular reference to the allegation that the Central Bank of Nigeria (CBN) gave out a bailout of \$7 billion to 14 commercial banks in 2006, Professor Charles Soludo who was then the governor of the bank, said it was not a bailout but a deposit. Since the fund was illegally removed from the nation's foreign reserves without appropriation by the National Assembly and placed as a deposit in the banks, it ought to be recovered together with the accrued interests. And based on information which I had obtained from the Nigeria Extractive Industry Transparency Initiative (NEITI), I reported that the NNPC had withheld the sum of \$20 billion from the federation account. From the 2015 audit exercise conducted by NEITI, the figure has increased to \$22 billion and N376 billion.

In a petition which I sent to the Presidential Panel on Recovery of Public Property last year, I accused Exxon Mobil of paying \$600 million out of the \$2.5 billion fixed by the Nigeria National Petroleum Corporation for the renewal of three oil blocks in 2009. Even though the oil company claimed to have paid the outstanding balance of \$1.9 billion there is no evidence of such payment. It is hoped that the Presidential Panel will pursue the matter to a logical conclusion.

However, the most interesting reaction to my letter came from Dr. Ibe Kachukwu, the Minister of State in the Ministry of Petroleum Resources. He concurred with me that the nation had lost not less than \$60 billion due to the failure of some public officers to implement the provisions of the Deep Offshore and Inland Basin Production Sharing Contracts Act. Section 16 of the Act provides that the royalties paid by oil companies shall be adjusted upwards whenever the price of oil rose beyond \$20 per barrel.

Since there was no reason adduced for not enforcing the law for 18 years the authorities of Akwa Ibom, Bayelsa and Rivers State governments dragged the federal government to the Supreme Court to justify why it has refused to implement the law. In a judgment delivered by the apex court on October 18, 2018, the federal government was ordered to take urgent steps to recover all revenues lost to oil and gas exploring and exploiting companies due to wrong profit-sharing formula termed as the Production Sharing Contracts since 2003. It is hoped that the federal government will proceed to recover the sum of money estimated to be in the region of \$1 trillion.

I must not fail to acknowledge that the Economic and Financial Crimes Commission (EFCC) has commenced investigation into the allegation of crude oil stolen from the country by well-known international oil and shipping companies. For instance, it has been confirmed that 60.2 million barrels of crude oil stolen from Nigeria between 2011 and 2014 were discharged at Philadelphia port in the United States. If the investigation can be painstakingly conducted it is estimated that not less than \$300 billion could be realized as the costs and penalties for the oil stolen from Nigeria and discharged in several ports in the United States, China, India, United Kingdom, France, etc.

“The Nigerian people who stand to benefit from the judicious deployment of recovered loot should be mobilized to take over the fight against corruption.”

In view of the foregoing, we challenge the Federal Ministry of Finance to proceed to recover the huge funds highlighted in my letter. I can assure the federal government that I do not intend to demand payment of any percentage from the fund to be recovered based on the whistle that I have blown which has been ignored. Having regards to the fact that the public and private organisations that have been fingered in my letter are very powerful and vested, the federal government cannot muster the political will to recover the fund that has been withheld from the federation account.

Therefore, the Nigerian people who stand to benefit from the judicious deployment of recovered loot should be mobilised by the progressive extraction of civil society organisations to take over the fight against corruption.

Femi Falana, SAN, delivered this speech at the 2nd anniversary summit of Nigeria's whistleblowing policy organized by the African Centre for Media & Information Literacy (AFRICMIL) on Monday, December 17, 2018.

As part of its good governance initiative, the African Centre for Media and Information Literacy (**AFRICMIL**) launched the Corruption Anonymous (CORA) project in early 2017. Two years after, the project has established itself as a veritable platform for protecting whistleblowers and expanding the frontiers of whistleblowing as a mechanism to tackle corruption in Nigeria.

The thinking behind CORA was that, in a country with weak institutions, protection of whistleblowers is pivotal to the success of the whistleblower policy. In the last two years, the CORA project, beyond creating awareness about whistleblowing as an essential tool in the anti-corruption war, has been able to bring the issue of whistleblower protection to the front burner of the fight against corruption.

This report is an account of the activities and impact of the CORA project in its second year.

In its second year, AFRICMIL continued its collaboration with media and civil society partners to promote whistleblowing and whistleblower protection. The partners include: International Centre for Investigative Reporting (ICIR), Premium Times, Premium Times Centre for Investigative Journalism (PTCIJ), The Cable.ng, OAK TV, OrderPaper.ng, Daily Trust, HEDA Resource Centre, Civil Society Legislative Advocacy Centre (CISLAC), Centre LSD, Say No Campaign, Social Action, Civil Society Network Against Corruption (CSNAC), Wole Soyinka Centre for Investigative Journalism (WSCIJ), Socio-Economic Rights and Accountability Project (SERAP), YIAGA Africa, and the Coalition for Whistleblower Protection and Press Freedom (CWPPF).

In the year under review, AFRICMIL held three additional town hall meetings in Yola, Adamawa State, Port Harcourt, Rivers State and Minna, Niger State, to extend its advocacy on raising awareness about the role of whistleblowing and whistleblowers in the fight against corruption.

In December 2018, AFRICMIL held a national summit to mark two years of the whistleblower policy, bringing together key stakeholders to reflect on the challenges and opportunities of the whistleblowing window.

In June 2019, as part of its engagement with the media, AFRICMIL held a workshop for journalists on whistleblowing and the fight against corruption. It was an opportunity for journalists who report on whistleblowing and whistleblowers to share their experience and assess the whistleblower policy after two years of implementation.

In November 2018, there was a retreat for staff of the Presidential Initiative on Continuous Audit (PICA), a unit in the Federal Ministry of Finance which manages the whistleblower policy. The retreat aimed to provide a critique of PICA's framework and procedures.

In June 2019, AFRICMIL conducted a one-day capacity building training for staff of PICA in three critical areas: scope and practice of forensic investigation, malpractices in the oil and gas industry and technicalities in exchange rate fluctuation.

The aim was to sharpen the investigative skills of participants working to uncover fraud in the oil and gas industry and provide an insight into sharp practices in the exchange rate regime.

In amplifying the awareness of the whistleblower policy in two years of the CORA project, AFRICMIL has been airing jingles in five languages (English, Nigerian Pidgin, Igbo, Hausa and Yoruba) as a way of ensuring that the message gets to as many people as possible.

We are happy to report that in the last two years, with the support of our media and civil society partners, we have been able to get three whistleblowers back to work. While other cases remain unresolved, they provide an opportunity to challenge the whistleblowing regime in the country.

PICA, as the figures on page 40 show, continues to ramp up recoveries through tips by patriotic Nigerians. Even with the successes recorded by PICA, there are many tips from whistleblowers that are not reported or investigated. We believe it is important to engage whistleblowers creatively because the information they provide can and does help law enforcement and anti-corruption agencies in their work.

Going forward, the CORA project plans to transform its website (www.corruptionanonymous.org) into a platform to investigate and report on tips by whistleblowers that fall through the cracks. The aim is to put as many tips as possible by whistleblowers out in the public, to reassure potential whistleblowers of the importance of their role and, perhaps, shame the perpetrators of crime and corruption.

Of course, measures put in place to check wrongdoing in public and private institutions are helpful; but often, they are not adequate. Here in lies the importance of whistleblowers. While creating awareness about whistleblowing and the importance of whistleblowers is key, there is still a lot that needs to be done. Whistleblowers are still afraid to come forward for fear of retaliation.

According to the *United Nations Convention against Corruption Resource Guide on Good Practices in the Protection of Reporting Persons*, "Protecting those who report not only improves the detection of corruption, but is also valuable as a deterrent, as it reduces the capacity of wrongdoers to rely on the silence of those around them.

This preventive aspect is underlined by UNCAC, which encourages states to promote the active participation of individuals—ensuring that they can engage safely with government authorities in particular—and the public more widely in reporting and preventing corruption."

In the last two years of our engagement with the whistleblowing policy as well as with whistleblowers, the major issue has been the lack of a legal framework to protect whistleblowers who face intimidation or threats.

To this end, AFRICMIL has been working with partners to develop a draft of the civil society Whistleblower Protection Bill which will be a basis for engagement with relevant stakeholders in the coming months. This engagement has involved a review of a draft civil society bill developed almost two decades ago and other failed attempts at the National Assembly. We have undertaken a comparative analysis of whistleblower protection legislation in Ghana, Uganda, South Africa and the UK.

Globally, whistleblowing laws are creating opportunities for people not only to report corruption but to feel confident to report and to expect protection

The UNCAC guide notes that, "Since 2010, whistleblower protection laws have been passed in more than 15 countries, including Australia, Bosnia and Herzegovina, Ethiopia, India, Ireland, Jamaica, Malaysia, Malta, Peru, the Republic of Korea, Serbia, Slovakia, Uganda, the United States, Viet Nam and Zambia." To this, we can add the UK (1998), South Africa (2000) and Ghana (2006).

We are grateful to The John D. and Catherine T. MacArthur Foundation for its generous support which has enabled us to continue the engagement with the whistleblowing process in Nigeria. We thank Anna Myers, Executive Director, Whistleblowing International Network (WIN), for her support and guidance. We appreciate the contribution of Maxwell Kadiri of the Open Society Justice Initiative (OSJI), Chigbu Godwin, counsel at A&E Law Partnership and Mbasekei Martin Obono, Team Lead at Tap Initiative, in developing the draft civil society Whistleblower Protection Bill.

As always our greatest gratitude goes to whistleblowers, the patriotic Nigerians who put their comfort, career, and even life, on the line every day to ensure we do not suffer the effect of crime and corruption. This report is dedicated to you.

****Chido Onumah is the Coordinator, African Centre for Media & Information Literacy (AFRICMIL).***

Overview of Corruption Anonymous Project

In 2017, the African Centre for Media & Information Literacy (AFRICMIL) began the implementation of some significant activities in line with the workplan of the Corruption Anonymous (CORA) project supported by The John D. and Catherine T. MacArthur Foundation. The project was initiated to support the Federal Government's whistleblower policy and the fight against corruption in Nigeria. In seeking to achieve CORA's objective of successful implementation of the whistleblower policy, AFRICMIL relied on three strategies: (1) Creating awareness (2) Advocating for clear rules and guidelines and strict maintenance of the integrity of the process and (3) Canvassing for effective protection for whistleblowers.

This report is an account of the activities, output and impact for the second year (July 2018-June 2019) of the CORA project

Courtesy Visit to AFRICMIL by MacArthur Foundation

On August 2, 2018, a two-person delegation of the MacArthur Foundation led by its Director, Africa Office, Dr. Kole Shettima, paid a courtesy to AFRICMIL. The other member of the delegation was Ms. Hauwa Kazeem. The visit was in line with the Foundation's tradition of visiting grantees as a way of strengthening relationships as well as learning the progress and challenges they face in their work. The visit afforded AFRICMIL the opportunity to learn some new ways of amplifying the fight against corruption through whistleblowing.

Launch of Report on One Year of the Corruption Anonymous (CORA) Project

AFRICMIL unveiled a 47-page report on August 9, 2018, chronicling its programmes and activities in the first year of implementing the Corruption Anonymous project. The event attracted stakeholders including the anti-corruption agencies, media, civil society organizations, revenue-generating agencies, public interest lawyers and the public. The Chairman of the occasion was Mallam Nuhu Ribadu, pioneer Chairman of Economic and Financial Crimes Commission (EFCC).

Advocacy Visit by Centre for Leadership, Strategy and Development (Centre LSD)

The programme coordinator of Centre LSD, Uchenna Arisukwu, led four other members on a visit to AFRICMIL on August 11, 2018. Both organizations agreed to work together to promote accountability and transparency in Nigeria. In addition to working together on the Open Government Partnership (OGP) front, AFRICMIL and Centre LSD would also collaborate to interface with lawmakers to ensure sustainability and institutionalization of policies that would benefit Nigerians.

Corruption Anonymous Website

AFRICMIL website www.corruptionanonymous.org continues to be an active platform featuring reports on whistleblowing and other corruption-related stories. The website also provides a window for members of the public to submit information on official corruption and all kinds of wrongdoings that threaten the social fabric of the country. It also creates avenue for citizens to comment on any uploaded corruption issues and samples opinion on specific acts of corruption.

Zonal Townhall Meetings

Having held three zonal townhall meetings in the first year of the CORA project, AFRICMIL convened three townhall meetings in North East, South South and North Central zones in the cities of Yola, Adamawa State (November 22, 2018), Port Harcourt, Rivers State (February 7, 2019) and Minna, Niger State (March 28, 2019) respectively. This ended the series of townhall meetings across the six geopolitical zones in the country designed as part of a focused public education process to create awareness on the whistleblower policy among selected stakeholders and citizens of states in the zones.

Output: The three meetings recorded 226 participants. The targeted stakeholders included representatives of NGOs/CSOs, MDAs, media and students/youth. During the townhall meetings about 400 IEC materials were distributed. The three events recorded wide media coverage from different media agencies like News Agency of Nigeria (NAN), Punch, Daily Trust, The Nation, Sun, Leadership Newspaper, Daily Nigeria, Horn, and News Break newspaper among others.

National Summit on Two Years of Whistleblower Policy in Nigeria

On December 17, 2018, AFRICMIL held a national summit in Abuja to celebrate two years of the whistleblower policy. The event brought together key stakeholders including representatives of civil society groups, anti-graft agencies, the media, lawyers, human rights defenders and citizen activists to reflect on the fight against corruption using the whistleblowing opportunity. AFRICMIL produced a brief report to update the public on how the whistleblowing policy had fared after two years.

Output: Stakeholders took stock of the whistleblowing policy and emphasized the importance of whistleblowers in the fight against corruption and the need for the Federal Government to be sincere and resolute in the ant-corruption campaign. The summit also noted that a lot needed to be done to develop a culture of whistleblowing which could be achieved through the proper implementation of the whistleblowing policy.

Retreat for Staff of Presidential Initiative on Continuous Audit (PICA)

In the last two years, AFRICMIL has been collaborating with the Presidential Initiative on Continuous Audit (PICA), a unit in the Federal Ministry of Finance which manages the whistleblower policy. In continuation of the partnership, AFRICMIL organized a two-day retreat for PICA staff working on the whistleblowing desk from November 22-23, 2018, in Abuja. The purpose of the retreat was for them to reflect on what they do and critique their framework and procedures.

Output: 14 participants attended the retreat which critically reviewed the whistleblower policy document, received information on the whistleblower study tour by PICA to some organizations in the UK, learnt current public financial management reforms in Nigeria and proposed a way forward for the sustenance of whistleblowing in the country.

Media Workshop on Whistleblowing and the Fight Against Corruption

AFRICMIL organized a training workshop for journalists who have been reporting on whistleblowing to give them the opportunity to share their views and assess the whistleblower policy after two years of implementation. The workshop, which took place on June 17, 2019, in Keffi, Nasarawa State, identified the challenges journalists face in reporting on whistleblowing and whistleblowers, as well as the need to highlight the issue of whistleblower protection. The following papers were presented at the workshop: Whistleblower policy: Background, updates and the role of the public in the anti-corruption war using the whistleblowing window; Investigative and Advocacy Journalism: Protecting the Interest of the Whistleblower; Being a Whistleblower in the public service—Experiences and Challenges; Story Ideas and News Sourcing for Whistleblowing/Corruption Issues.

Output: The media training had in attendance 16 journalists who received training on investigative journalism and reporting the whistleblower policy and the plight of whistleblowers. The training further strengthened collaboration between AFRICMIL and the media. The media has a responsibility to expose corruption, monitor the implementation of the whistleblower policy, advocate for the protection of whistleblowers and follow up on whistleblowers' incentives.

Capacity Building Workshop for Staff of the Presidential Initiative on Continuous Audit (PICA)

On June 25, 2019, AFRICMIL conducted a one-day capacity building training for staff of PICA in three critical areas of need identified by PICA. They include the scope and practice of forensic investigation, malpractices in the oil and gas industry and technicalities in exchange rate fluctuation.

Output: The event had 12 participants in attendance. It sharpened the investigative skills of participants working to uncover fraud in the oil and gas industry and provided and insight into sharp practices in the exchange rate regime.

Social Media Engagement

Since the unveiling of the Corruption Anonymous (CORA) project in October 2017, AFRICMIL has effectively used its website www.corruptionanonymous.org and social media platforms in promoting its awareness campaign of the whistleblower policy. The platforms include Facebook, Twitter, YouTube and WhatsApp. The platforms provide updates on whistleblowing and anti-corruption issues in the country. They are an avenue for citizens to access, comment and share their views on trending issues on corruption in the country. As a result, the CORA project has built huge followership on these platforms. The WhatsApp group is a vibrant platform of over 200 participants who are actively involved in comments and deliberations on the whistleblowing policy and anti-corruption issues.

Output: AFRICMIL continues to use its Twitter handles: @Africmil @CORANigeria to amplify the importance of whistleblowing and the role of whistleblowers. The CORA website has attracted about 125,000 unique visitors in the last two years. The website and social media platforms have been a veritable tool in promoting the whistleblower policy awareness campaign as well as exchanging ideas on enhancing the fight against corruption.

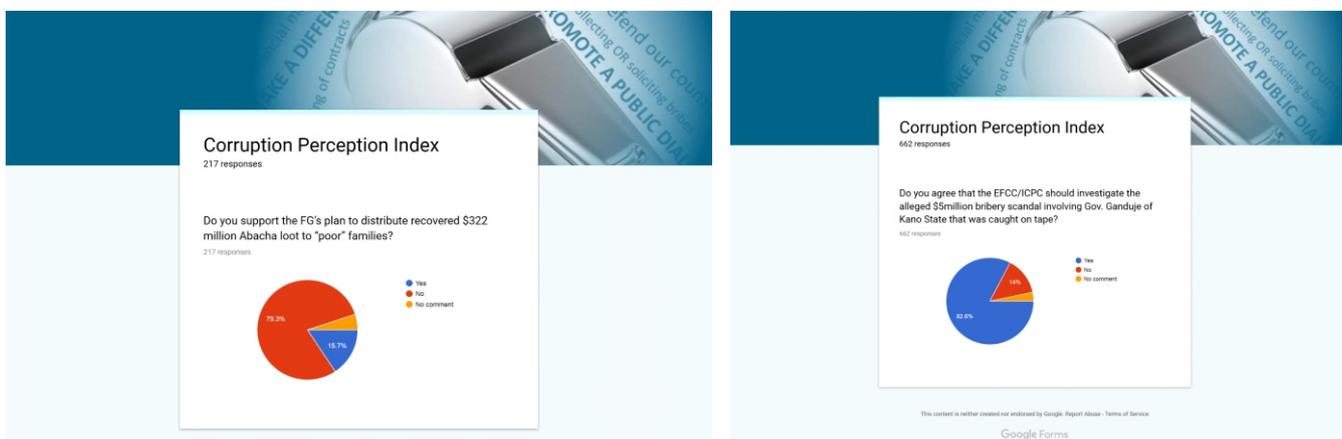
Radio Messaging

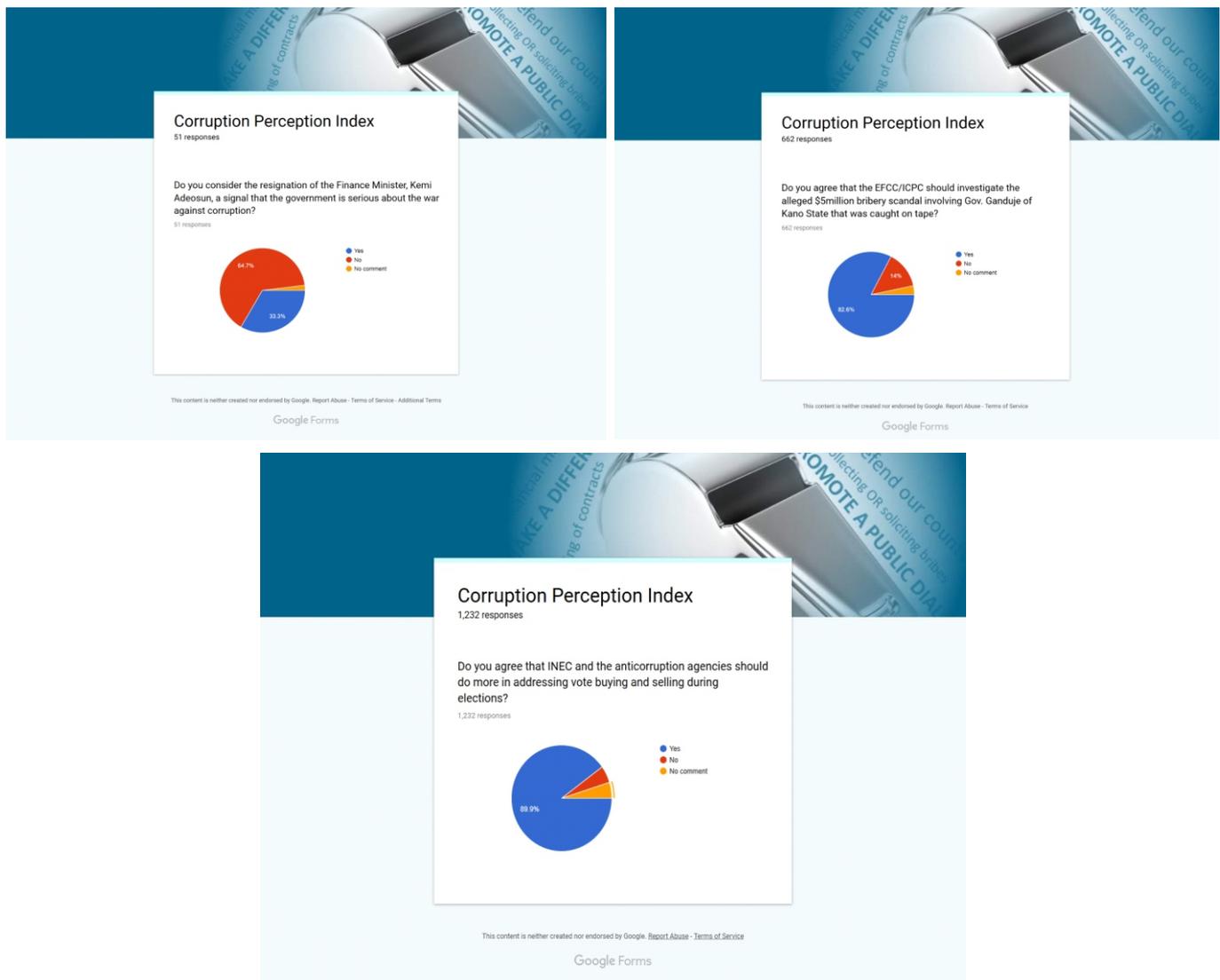
In amplifying the awareness of the whistleblower policy in two years of the CORA project, AFRICMIL has been airing jingles in five languages (English, Nigerian Pidgin, Igbo, Hausa and Yoruba) as a way of ensuring that the message gets to as many people as possible. The video versions are on YouTube while the audio versions aired in five major radio stations across Nigeria.

Output: The jingle messages have reached over 20 million people across Nigeria.

Quarterly Corruption Perception Index

AFRICMIL runs a quarterly Corruption Perception Index which seeks to sample opinion of citizens on topical issues around corruption and whistleblowing in Nigeria. Below are some of the CPI results.





Challenges

Poor funding of PICA has hampered efforts to intensify awareness of the whistleblower policy among the citizens. For example, AFRICMIL on its own produced some radio jingles and a short TV documentary for PICA that can be used to sensitize and educate the people on whistleblowing, but because of inadequate funding PICA could not sponsor the broadcast.

Secondly, because the policy is not backed by law, its implementation has so far been carried out in a half-hearted manner. There is an urgent need for a whistleblower protection law if government is committed to positioning whistleblowing as an effective anti-corruption instrument. Mainly because there is no law, whistleblowers have consistently been visited with all kinds of reprisals ranging from suspension from work, through denial of salaries and promotion to actual threat to life. There is no doubt that the lack of effective protection for those who summon the courage to officially report wrongdoing has greatly reduced citizens' interest in joining the fight against corruption through whistleblowing.

Thirdly, in most cases anti-corruption agencies shun the requests of AFRICMIL and those of petitioners for updates on investigations on petitions. This attitude often makes it difficult to persuade people to report wrongdoing.

Finally, there is lack of political will to create a dependable framework for disclosure and to hold wrongdoers accountable. Those against whom reports are made and even indicted by the anti-corruption agencies are hardly ever made to face the consequences of their actions in any way. They often walk away freely and turn around to hound the whistleblowers, sometimes in most vicious ways.

Lessons

In pushing forward the CORA Project in the last two years, AFRICMIL has learnt the following:

- Citizens are willing to be part of the fight against corruption, but for whistleblowing to gain wide acceptance, there is need to intensify citizens' awareness of it as an important anti-corruption mechanism
- Citizens will freely make disclosures once they see that whistleblowers have full protection.

What AFRICMIL is Doing

Through its collaboration with partners in the media and civil society as well as other stakeholder engagements, AFRICMIL has continued to amplify citizens' awareness of the whistleblower policy. We are also working with some NGOs and public interest lawyers on a draft Whistleblower Protection Bill which would be submitted to the National Assembly (NASS). Going forward, AFRICMIL seeks to establish a Whistleblower Protection Network that will embark on advocacy for the passage of the bill into law.

Successes

AFRICMIL has received commendation from the Presidential Initiative on Continuous Audit (PICA) for using the CORA project to raise public awareness about the whistleblower policy in the last two years. AFRICMIL has trained journalists and secured their partnership in advocating honest implementation of the whistleblower policy, sensitizing the public on its importance and telling the stories of victimized whistleblowers. So far, AFRICMIL has worked with five whistleblowers: Ntia Thompson (Ministry of Foreign Affairs), Aaron Kaase (Police Service Commission), Murtala Ibrahim (Federal Mortgage Bank of Nigeria), Joseph Akeju (Yaba College of Technology) and Sambo Abdullahi (Nigerian Bulk Electricity Trading Plc). All of them have suffered victimization for exposing corruption in their workplaces. Through the effort of AFRICMIL, media and other NGOs, Ntia, Kaase and Murtala who were either suspended or dismissed were reinstated. Effort are on to get justice for Akeju and Abdullahi.

BACKGROUND

The Whistle-blower policy framework/document was approved by the Federal Executive Council chaired by President Muhammadu Buhari, on Wednesday, December 21, 2016. This was confirmed by the then Finance Minister, Kemi Adeosun, in a subsequent briefing that she gave State House reporters, after the FEC meeting on that day

The primary goal of the policy is to support the fight against financial crimes and corruption by increasing prospects of people (including members of the public) exposing financial crimes and rewarding such whistle blowers. The Whistle-blower Portal is managed by Presidential Initiative on Continuous Audit (PICA), a unit in the Ministry of Finance, which is complemented by personnel from the EFCC, DSS and ICPC..

Primarily, the mandate of PICA is to ensure that all Federal Government receipts and payments are subjected to financial rules and regulation. Similarly, PICA is mandated to identify and block area of wastages and leakages in Personnel cost, Overhead cost, Capital supplementation, Pensions and Gratuity, Service-wide vote, Statutory transfers, Debts servicing among others.

It was in a bid to ensure effective realisation of its mandate and the value that having reliable information from sources within and outside the public service brings to bear, in the effective realisation of the mandate of PICA, that the institution, under the auspices of the then Minister of Finance came up with the whistle-blower policy, which was subsequently approved by FEC.

The stated objectives of the said Whistle Blower Policy are as follows:

- i. To increase exposure of financial crimes or related crimes;
- ii. To support the fight against financial crimes and corruption;
- iii. To improve the level of public confidence in public entities,
- iv. To enhance transparency and accountability in the management of public funds;
- v. To improve Nigeria's Open Government Ranking and the ease of Doing Business Indicators; and Recovery of Public Funds that can be deployed to finance Nigeria's infrastructure deficit.

HOW IS THE WHISTLE BLOWER POLICY IMPLEMENTED?

Through tips submitted by the Whistle-blower to the whistle-blower portacreated such purpose. Tips are usually classified into two: Classified and Unclassified Tips.

Classified Tips: are those involving Politically Exposed Persons (PEPs) and require immediate action. These are promptly forwarded by the Office of the Honorable Minister of Finance (OHMF) to the relevant agencies for necessary action.

Unclassified Tips: are information regarding non-compliance or violation of Public Service Rules, Procurement Act, and other similar laws, rules and regulations applicable to the operations of the public service. Tips falling under this category, are usually investigated by the Investigating section of the Whistleblower unit under PICA.

STATISTICAL UPDATE AT A GLANCE ON WHISTLE-BLOWING, AS AT OCTOBER, 2018

Communications Received – 11,202

Tips Received – 1088

Ongoing Investigation – 418

Number of Investigation completed – 670

Referral to EFCC/ICPC/DSS. – 41

Convictions (EFCC) – 4

Under Prosecution (EFCC) - 12

RECOVERIES SO FAR UNDER THE WHISTLEBLOWING POLICY:

N7.8 Billion
US\$378 Million
£27,800

CHALLENGES TO EFFECTIVE IMPLEMENTATION OF WHISTLEBLOWING IN NIGERIA.

1. Lack of Legal framework.
2. The current administrative arrangement does not provide for whistleblowers protection;
3. Lack of adequate sources of funding;
4. Lack of trained manpower;
5. Bottlenecks in investigation, due to inter-agency bureaucracies; and
6. Lack of adequate awareness by the general public of the whistleblowing policy

THE WAY FORWARD AND RECOMMENDATIONS

PICA under the auspices of the Hon. Minister of Finance, should embark on visitation of existing Ministries, Departments and Agencies of Government (MDAs) as well as regulatory institutions that have whistle-blower policy. These include the Federal Ministry of Budget and Planning, the Pension Commission (PENCOM), the Central Bank of Nigeria (CBN), the Securities and Exchange Commission (SEC) to name a few. The objective of such visitation, would include acquainting PICA with the whistleblowing operations of these institutions, understanding their successes, failures and challenges amongst others.

After the visitation exercise, the PICA team, should then review the results of the interaction that ensued during the visitation exercise, including x-raying the whistleblowing status report, presented by the various institutions visited by the PICA team and then distil key issues contained therein and use these as agenda items for a proposed meeting with all MDA's and regulatory institutions and entities (public/private), currently operating whistleblowing policies in one form or another, with the view to, amongst others things, creating synergies and harmonization of such existing whistleblowing policies, with the PICA operated, FEC approved whistleblowing policy.

As earlier stated, subsequent to the conduct of the visitation exercise, PICA under the auspices of the Hon. Minister of Finance, should consider convening an all-inclusive meeting of the aforementioned institutions having operational whistleblowing policies. The objectives of such meeting would include creating a framework for ensuring effective collaboration and synergies between the whistleblowing operations of these institutions and that of PICA, with the latter leading the charge in terms of being saddled with the responsibility of ensuring that the whistleblowing policies, activities and operations of these institutions, are aligned with the FEC approved whistleblowing policy, which is being implemented by PICA. Where differences exist, a framework for addressing such differences and also providing additional resources by all participating institutions, for the effective implementation of the harmonized whistleblowing policy framework in the country, would also be worked out by the collaborating entities, under the auspices of PICA, ably led by the Hon Minister of Finance. The participating institutions would cut across public and private sector institutions, including relevant NGO's, CSO's CBO's, faith-based institutions, amongst others.

In the same conversation/meeting, draw a line between witness protection and whistleblowing, to enable the participating entities understand the differences between the two.

PICA should also endeavor to institute appropriate linkages between the FEC approved whistle-blowing policy and that of other MDA's, regulatory institutions/agency's (e.g., The Ministry of Budget and Planning, the CBN, SEC, PENCOM) and other private entities, such as financial institutions, PFA's, PFC's, etc. Doing this also provides an avenue for overcoming some of the extant challenges identified by PICA as militating against the effective implementation of the FEC approved whistleblowing policy, as this would amongst other things, aid both in funding the scheme and also assist with scaling up public sensitization on the concept of whistleblowing and its value to the Nigerian society, as well as also go a long way in ensuring effective implementation and optimization of whistleblowing across board, in Nigeria.

Given the recent disparity in the public domain concerning funds received by EFCC through the instrumentality of the FEC approved Whistleblowing Policy document, which EFCC put at N545 Billion and the sum received by PICA which is stated at N7 Billion, it is thus also important that PICA considers creating an appropriate monitoring template, for tracking reports of funds received through the instrumentality of the FEC Approved Whistleblowing Policy, so as to ensure holistic reporting of same and appropriate record keeping, thus avoiding incidents of any perceived disparity in the figures being reported by different MDA's under the same Whistleblowing Policy.

There should also be a team in PICA that is appropriate saddled with the responsibility of overseeing this component of PICA's oversight role on Whistleblowing. This should also be one of the issues on the agenda at the proposed MDA's stakeholders whistleblowing convening that is earlier stated above, as part of the recommendations from this current retreat of PICA.

As part of the process of developing a holistic draft Bill on Whistleblowing, a team should be constituted to undertake a holistic review of extant laws, regulations, rules and policies that impact whistleblowing, both positively and negatively. Some of the laws, regulations, rules and Bills, that should be reviewed as part of this review process, include,

- 1. The Audit Ordinance Act of 1956**
- 2. The Public Account Committee Act, CAP P35, LFN 2004**
- 3. The Freedom of Information Act, 2011**
- 4. The Official Secrets Act, 1962**
- 5. The National Securities Agencies Act**
- 6. The Civil Service Rules**
- 7. The Federal Audit Service Commission Bill 2018**

PICA should also embark on additional study tour of some African countries that have existing Whistle-Blowing legislation to compare and learn from them. Examples of such countries include, Uganda, Ghana and South Africa to name a few, because two out of these countries are common law countries, save for South Africa and so they have similar legal traditions with Nigeria. Another option worth considering is also ensuring that the study tour encompasses Anglophone, Francophone, Lusophone countries on the continent, that have whistleblowing laws, policies, rules or regulations. Taking this route would ensure greater knowledge and understanding of the issues implicated in whistleblowing, by the team at PICA. This is because undertaking such a study mission, ensures that they benefit from greater international and regional comparative analysis, including based on the diversity of legal regimes, culture, governance practices, et al, thus ensuring that the PICA team gets a much broader picture and understanding of all the whistleblowing related issues, including from a Pan African perspective, at the minimum.

Against this background, it would be useful to consider placing both models of the additional proposed African study tour on the table, so that the PICA team, then decides on which option works better for them and their objectives as an institution that oversees effective implementation of the FEC approved whistleblowing policy. OSJI can also possibly assist with providing the contacts of networks of existing whistleblowing coalitions, institutions and structures in some of these African countries that the team from PICA can also meet with during the study tour.

Kick start a process of concerted advocacy and public sensitization in collaboration with existing public advocacy groups in the country as well as in partnership with the National Orientation Agency (NOA), which has operational offices in all the 774 Constitutionally recognized Local Government Councils in Nigeria, on the existing Whistle-blower policy adopted by the Federal Government in December 2016.

“ There is also the need to develop a framework for harmonizing all existing Bills that speak to whistleblowing and issues of protected disclosure in the National Assembly.

“ AFRICMIL is proposing hosting a National Whistleblowing Summit on December 17, 2018 in partnership with PICA and PACAC, in commemoration of two years of the coming into being of the FEC approved whistleblowing policy.

Based on a request from the whistleblowing unit of PICA team, AFRICMIL also agreed to support the convening of a two to three day capacity building training programme for staff of PICA, that would be focused on issues of whistleblowing. To this end, PICA is to develop a concept note for this exercise that would be shared with AFRICMIL. The concept note would amongst other things also clearly identify the areas of need for the said capacity building training programme.

All reviews of documents, including the ongoing review of the FEC approved whistleblowing policy document, should not be between PICA and PACAC alone. It should be undertaken by an all-inclusive committee of key stakeholders involved in some form on issues of whistleblowing in Nigeria. The said review exercise should begin at the earliest opportunity, so as to ensure that whatever documents that are being reviewed should be ready, ahead of 29 th May 2019.

A robust Legal/legislative framework should also be developed for enactment into law, which should also essentially optimize the provisions of the whistleblowing policy and thus backing up the policy too.

There is need to integrate whistleblowing into the operational framework of all MDA's and one option for doing this, is by converting existing Anti-Corruption units of MDAs into Whistle Blowing Units who are then mandated to report to PICA in its role as the central coordinating unit for Whistleblowing under the FEC approved Whistleblowing Policy.

Extant funding problems being experienced by PICA team can possibly also be solved through a synergy with other institutions with fully funded whistle-blowing policies and operational frameworks too.

This report is the outcome of a 2-day retreat on the whistleblower policy for staff of the Presidential Initiative on Continuous Audit (PICA) from 22-23, November, 2018.



AFRICMIL staff and students of BAZE University, Abuja, after discussions on a whistleblowing outreach. July 9, 2018.



AFRICMIL staff and whistleblower, Aaron Kaase (2nd from R) after a courtesy visit to AFRICMIL. July 7, 2018.



AFRICMIL staff, final year students and staff of Baze University Abuja, after a whistleblowing sensitization program at the university. July 31, 2018.



Staff of AFRICMIL and MacArthur Foundation during a courtesy visit by MacArthur Foundation on August 2, 2018.



Coordinator of AFRICMIL, Chido Onumah (standing) giving his opening remarks at the launch of Corruption Anonymous report on one year of whistleblowing in Nigeria. August 9, 2018.



Stakeholders at the launch of Corruption Anonymous report on one year of the whistleblowing policy in Nigeria. August 9, 2018.



Staff of AFRICMIL and Centre LSD during a courtesy visit by Centre LSD. August 11, 2018.



AFRICMIL Senior Programme Officer, Godwin Onyecholem, sensitizes Nigerians at the **Say No Campaign** #DoroCorruption radio talkshow on 99.5FM Wazobia, Abuja. September 24, 2018.



Participants at a retreat for staff of the Presidential Initiative on Continuous Audit (PICA), Abuja. Nov 22-23, 2018.



Coordinator, AFRICMIL, Chido Onumah, giving his welcome address at the National Summit on 2 years of the whistleblowing policy in Nigeria. December 17, 2018.



Panelists at the National Summit on 2 years of the whistleblowing policy in Nigeria. December 17, 2018.



Panelists and stakeholders at AFRICMIL National Summit on 2 years of whistleblowing policy in Nigeria, December 17, 2018



AFRICMIL in collaboration with other Anti-corruption CSOs at the 2018 International Anti-Corruption Day march in Abuja. December 6, 2018.



Stakeholders at the National Summit on two years of whistleblowing policy in Nigeria. December 17, 2018.



Staff of AFRICMIL and participants at the whistleblowing town hall meeting in Yola, Adamawa state. November 22, 2018.



Participants at the whistleblowing town hall meeting in Port-Harcourt, Rivers State. February 7, 2019.



DEAN Initiative and Connected Development (CODE) in collaboration with AFRICMIL held an anti-corruption outreach in Kwali LGA, Abuja, focusing on whistleblowing and the fight against corruption. January 24, 2019.



Resource persons at the whistleblowing town hall meeting in Minna, Niger State. March 28, 2019.



Participants at the whistleblowing town hall meeting in Minna, Niger State. March 28, 2019.



L-R Co-ordinator of AFRICMIL, Chido Onumah, Communications/Advocacy Officer, Doyin Ojosipe, and Country Director MAF, Dr Kole Shettima, at the graduation ceremony of MAF Grantee Comms Officers training in Abuja. April 5, 2019.



Staff of AFRICMIL and journalists at the media workshop on whistleblowing, Keffi, Nasarawa State. June 17, 2019.



Participants discuss the whistleblowing policy in Nigeria and challenges at the media training in Keffi, Nasarawa State. June 17, 2019.



Staff of AFRICMIL and PICA at a whistleblowing capacity building workshop in Abuja. June 28, 2019.

INTRODUCTION

1. The current administration tried to reduce the spate of corrupt practices in Nigeria through the introduction of a whistleblowing policy in December 2016.
2. One of the responsibilities bestowed on PICA in December 2016 was the development and implementation of the Federal Government Whistle Blower Policy. The primary goal of the policy is to support the fight against financial crimes and corruption by increasing exposure of financial crimes and rewarding whistle blowers.
3. To ensure efficiency, a portal where information can be supplied was created and competent personnel from EFCC, DSS, ICPC and PICA were deployed to the unit to carry out these enormous responsibilities.

Administrative Structure of the Policy

1. The Federal Executive Council (FEC) approved the Whistleblowing Policy of the Federal Ministry of Finance in November 2016.
2. The approval was for the setup and implementation of an Administrative Unit under Presidential Initiative on Continuous Audit (PICA) within the Federal Ministry of Finance with representatives from Security Agencies i.e Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), and the Department of State Services (DSS). Also, there are representatives from the Office of the Attorney General of the Federation and the Federal Ministry of Finance while the PICA serves as the Secretariat. Inputs were expected from the Presidential Advisory Committee Against Corruption (PACAC) and the Office of the Honourable Minister of Justice.

Types of Tips

From inception to date, the Whistleblower Unit has received several tips which are as divided into classified and unclassified categories:

- **CLASSIFIED TIPS:** These are tips involving Politically Exposed Persons (PEPs) and require immediate action. These are promptly forwarded by the Office of the Honourable Minister of Finance (OHMF) to the relevant Agencies for necessary action.
- **UNCLASSIFIED TIPS:** These are sources of information regarding non-compliance or violation of Public Service Rules (PSR), Procurement Act and other Extant Circulars. These are analyzed and investigated by the Investigating Section of the Whistleblowers Unit under PICA.

SUCCESS STORY

- Numerous actionable tips have been referred for further investigation by either EFCC, ICPC or DSS while some that fall under the purview of PICA have been successfully investigated leading to the discovery of ghost Workers in and removal from Payroll, stoppage of non-compliance to Treasury Single Account (TSA) and violations of the Procurement Act. Similarly, over N296m has been recovered by the Investigating Team domiciled in the Federal Ministry of Finance.
- Under the Whistleblower Unit investigations, Post-No-Debit are secured against some Accounts while investigations into Financial Misconduct is on-going. The whistleblowing unit obtained evidence concerning violations of Public Service Rules and Procurement Act by some Principal staff of the Security and Exchange Commission (SEC) and Investment and Security Tribunal (IST).
- Completed investigations on Thirty Three (33) reported cases on violation of Procurement Act, investigations into fifty eight (58) cases involving TSA violations were also completed and balances of recoveries made have been moved to the TSA.
- Top Management of Federal Inland Revenue Service (FIRS) found to be involved in some fraudulent acts involving Tax Matters were suspended and are under further investigations by EFCC.
- Twenty-one (21) Ministries and Departments and Agencies (MDAs) were found to have Ghost Workers on their payrolls. These records have been removed and a quarterly Audit is on-going to rectify the Nominal Rolls of MDA's involved.
- Eight hundred (800) ex-employees of Federal Government of Nigeria (FGN) collecting salaries from various MDAs were stopped while Four Hundred (400) staff collecting double salaries were identified, funds recovered and the individuals culpable were handed over to the Security Agencies for further necessary action.
- About One Thousand Two Hundred (1,200) staff collecting salaries through Micro-Finance Banks to avoid the Bank Verification Number compliance of the Federal Government are being investigated.
- On-going reconciliation between Pension Transitional Arrangement Directorate (PTAD) and PICA, leading to over 30,720 current employees with incomplete records, such as Personal Identity Number (PIN) and Pension Fund Administrators (PFAs) etc., have so far resulted in removal of duplicates from the Pension Record while the EFCC is investigating individuals culpable.
- Foreign Diplomats found to have received over N200m as over-payment are being investigated by EFCC.

- Through the Whistleblower policy, MDAs found to be violating TSA and other PFM reforms have been investigated and such violations have been addressed. However, it was observed recently through preliminary investigations that Educational Institutions are setting-up Microfinance Banks to circumvent TSA Policy. The Whistleblower Unit is planning to have meetings with the regulatory bodies like National University Commission (NUC), National Board for Technical Education (NBTE), and National Commission for Colleges of Education (NCCE) before embarking on compliance visit.

2016 SAVINGS

S/N	ACTIVITY	SAVINGS (N)
1	Recovery of salaries paid to ex-diplomats	·192,000,000.00
2	Reduction in personnel cost to MDAs	·15,560,800,000.00
3	Payroll shortfall verification	·30,280,863,588.72
4	Reduction in the non-regular allowances of the armed forces and the para-military agencies	·33,106,310,755.53
5	Reduction in the Personnel Cost of Non-IPPIS MDAs	·11,000,000,000.00
6	Reduction in the non-regular allowances of health institutions	·7,800,000,000.00
Total		·97,939,974,344.25

2017 SAVINGS

S/N	ACTIVITY	SAVINGS (N)
1	Reduction in personnel cost to MDAs	N14,350,836,000.00
2	Reduction in the non-regular allowances of health institutions	N3,600,000,000.00
3	Savings from Personnel Verification exercises (Phase I)	N36,607,557,616.59

4	Savings from Personnel Verification exercises (Phase II)	N32,394,067,541.11
5	Savings from Personnel Verification exercises (Phase III)	N23,508,637,038.30
Total		110,461,098,196.00

TOTAL SAVINGS (2016 – 2017) = N208,401,072,540.25

SAVINGS as at December 2018

S/N	ACTIVITY	SAVINGS (N)
1	Savings from Monthly Personnel Cost Audit (Jan – Jun, 2018)	N24,753,859,825.43
2	Savings from Personnel Verification Exercises (Phase I) – 170 MDAs	N41,177,822,662.76
3	Savings from Whistleblower Prosecutions (Payroll Fraud)	N85,815,528.04
4	Savings from Nigeria Airways Verification	N30,000,000,000.00
5	Savings from Oil Marketers Verification	N285,871,401,685.93
6	Savings from Military Pension Verification	N6,000,000,000.00
Total		N387,888,899,702.16

TOTAL SAVINGS (2016 – 2018) = N594,089,136,242.41

Challenges

- Lack of legal framework: The absence of a legal framework (Act) prevents a guarantee that the existing policy will transcend the present administration. The policy now is an Executive Order approved also by the Federal Executive Council (FEC). Thus, it can be rescinded by another administration upon assuming office.
- Lack of adequate source of funding slows down the activities of the Whistleblowing Unit.
- Bottlenecks in investigation due to Inter-Agency bureaucracies.

- Lack of adequate awareness by the public of the Policy. However, the Whistleblowing Unit intends to overcome these challenges through aggressive public sensitization in collaboration with other relevant non-Governmental Organizations.
- Lack of proper organisation on the responsibilities of all components of the Whistleblowing Unit.
- The current administrative arrangement does not provide for whistleblower protection.

Way Forward

- (I) Aggressive sensitization and public enlightenment programmes across all the geo-political zones and rural communities in particular on the Whistleblower Policy, expectations, benefits, punishments, etc.
- (ii) Given the recent disparity in the public domain concerning fund received through the Policy, it is recommended that the Federal Ministry of Finance (FMF) considers creating an appropriate Monitoring Template for tracking of funds received through instrumentality of the Federal Executive Council (FEC) approved whistleblowing policy so as to ensure holistic reporting of same and appropriate record keeping, thus avoiding incidents of any perceived disparity in the figure being reported by different MDA under the same Whistleblowing Policy.
- (iii) Strengthen the relationship between the various Anti-Corruption Agencies to enhance their capabilities and capacities.
- (iv) There is also need to develop a framework for harmonizing all existing Bills that relate to whistleblowing and disclosure in the National Assembly.
- (V) Effort is on-going to harmonize and document all achievements recorded by various Anti-Corruption Agencies (ACAs) under the policy.
- (VI) There is need to consider and convert the current Anti-Corruption Unit (ACTU) in the MDAs to Whistleblowing Unit which will report to the FEC approved Whistleblowing Unit currently domiciled in the Federal Ministry of Finance.
- (VII) Meeting of all stakeholders and Security/Anti-Graft Agencies is being plan where some of the identified challenges confronting the policy can be addressed.

Channels

- Website - www.whistle.finance.gov.ng
- Call/SMS – 09098067946
- Email - whistle@finance.gov.ng
- Hard copies – C/O Presidential Initiative on Continuous Audit (PICA), 6th Floor, Federal Ministry of Finance (Phase I), Ahmadu Bello, Way, Garki, Abuja

Johnson Oludare, an assistant director at the Presidential Initiative on Continuous Audit (PICA), presented this paper at a workshop for journalists on whistleblowing and whistleblower protection organised by AFRICMIL in Keffi, Nasarawa State, on June 17, 2019.

Victimized whistleblowers

Profile of Courage

In the last two years, AFRICMIL has worked with whistleblowers who were bold enough to openly recount their ordeal for making disclosures on wrongdoing in their establishments. Here is a chronicle of the cases in which AFRICMIL has directly intervened:

Mr. Aaron Kaase, Chief Information Officer, Police Service Commission (PSC)



Mr. Kaase wrote a petition on May 21, 2015, to the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and other related offences Commission (ICPC) accusing Mr. Mike Okiro, then Chairman of the Police Service Commission (PSC) of corruption, abuse of office and fraudulent act to swindle PSC of an amount totaling N275,525,000. The PSC had sought and obtained the sum of N350m from the Federal Government to train its staff in monitoring the conduct of the police in the 2015 general election.

The Commission budgeted for the training of 900 staff in Abuja, Lagos and Kano but the entire staff strength was not more than 391 and that is the number actually trained in the programme which held only in Abuja.

Although the ICPC investigation didn't reveal "any act of criminal infraction" against Okiro, it directed that the total balance of N133,413,835.99 from the N350m budgeted for the monitoring exercise and domiciled in First City Monument Bank (FCMB) be remitted to the Federal Treasury through the ICPC Recovery Account at Zenith Bank.

For having the courage to blow the whistle, the Commission initiated Kaase's persecution, falsely accusing him of collecting N1million to procure US visa for someone but failed to do so. On May 27, 2015, the Commission suspended Kaase without pay, saying that a prima facie case had been established against him. The suspension was followed with threats and intimidation which forced Kaase to relocate his family from Abuja when he sensed that they were no longer safe. He, too, started squatting in different locations within the city.

In two different courts where he was arraigned for purported visa scam, he was discharged and acquitted for "lack of diligent prosecution and lack of evidence to prosecute the case. Yet, the persecution did not stop. Joseph Nwadike, lawyer and Superintendent of Police, was used to fish around the courts in Abuja for a pliant judge who will invent reason to convict the whistleblower.

The African Centre for Media and Information Literacy (AFRICMIL) petitioned the Nigerian Bar Association (NBA), the Inspector General of Police and the Police Service Commission (PSC) over the unprofessional conduct of the lawyer.

The whistleblower was relieved in November 2017 when the National Industrial Court gave judgment in his favour, declaring that Kaase's suspension was null and void and of no effect. The judge ordered that he should be reinstated immediately to his position and all his emoluments and entitlements paid to him. Efforts by his persecutors to appeal the judgment were thwarted by other senior whose to stand on the side of justice.

Kaase has since resumed, all his entitlements paid and has been promoted twice from Principal Administration Officer which he was at the time of suspension to Assistant Chief Information, and now Chief Information Officer.

Mr. Ntia U. Thompson, former Assistant Director, Servicom Unit, Directorate of Technical Cooperation in Africa (DTCA), Ministry of Foreign Affairs, Abuja

On April 25, 2016, Mr. Thompson who was Assistant Director in the Servicom Unit of the Directorate of Technical Cooperation in Africa (DTCA), reported to the Economic and Financial Crimes Commission (EFCC) a case of fraud totaling \$229,000 and N800,000 perpetrated by a cartel led by Mr. Mohammed Kachallah, Acting Director-General of DTCA. The funds were meant for the monitoring and evaluation of Nigerian Technical Cooperation Fund (NTCF) projects jointly managed by DTCA and African Development Bank (AfDB), as well as for the celebration of the tenth anniversary of NTCF.



Instead of using these funds as specified, Mr. Kachallah colluded with some state and diverted the money for their personal use. When Mr. Thompson raised alarm in line with government's determination to curtail widespread corruption in the public sector, he became a target for severe punishment, including threats and intimidation.

Amid the resulting emotional turmoil, he was charged with allegations of violation of the Oath of Secrecy, absence from work without approval, refusal to carry out lawful instructions and making false claims against government officials.

On December 19, 2016, the same month government announced the whistleblower policy as a demonstration of its commitment to the fight against corruption, Mr. Thompson was slammed with an indefinite suspension from office through a letter signed by Sanda S. Isah, Head of Department of Administration of DTCA. On February 7, 2017, Khadija Abba Bukar Ibrahim, Minister of State for Foreign Affairs, approved his compulsory retirement from service.

In response, Mr. Thompson dispatched a petition to the Office of the Head of Civil Service of the Federation, and the Minister of Foreign Affairs. However, following sustained advocacy by the civil society, notably the African Centre for Media & Information Literacy (AFRICMIL) and the media calling for his recall, a letter emanated from the Ministry on April 5, 2017, stating that the offences for which Mr. Thompson was sacked were not punishable by retirement from service. In other words, the retirement was declared null and void, and of no effect whatsoever.

Mr. Thompson was reinstated on June 20, 2017, by Mr. Geoffrey Onyeama, Minister of Foreign Affairs via a letter which stated that the reinstatement took effect from February 23, 2017. But when he reported for duty, the victimization continued. Instead of resuming in his original office, he was redeployed to the library.

Observing that the harassment and humiliation would increase rather than stop, he sought and got approval for transfer to the Ministry of Budget and National Planning where he is now Deputy Director, Human Capital. Meanwhile, at the time of compiling this report, the backlog of salaries for seven months—the period for which Mr. Thompson was wrongfully retired—has yet to be paid.

Mr. Murtala Aliyu Ibrahim, Unit Head, ICT/Process Audit and Special Investigation, Federal Mortgage Bank of Nigeria (FMBN)



Mr. Ibrahim and his boss, Mr. Anibaba, both auditors at the Bank, were severely punished for exposing a variety of contract fraud and refusal of Internal Audit Group to endorse the Bank's 2016 Half-Year Income Validation Report. The Finance and Accounts Group had reported a surplus of income over expenditure of the sum of N423,653,187. But when the Internal Audit Group was directed by the management to validate the Finance Group's submission, it found out it was actually a loss and not profit.

For exposing malfeasance and insisting that the 2016 Half-Year Report recorded a loss and not profit, the management descended heavily on Ibrahim and Anibaba. In the midst of his annual leave, Ibrahim was transferred from the Bank's headquarters where his expertise was most needed as the most qualified professional accountant, to the once in Jalingo, Taraba State. On May 8, 2017, the Bank terminated his appointment. In August 2017, Anibaba was placed on indefinite suspension.

AFRICMIL intervened through a series of appeals to Mr. Babatunde Fashola, Minister of Power, Works and Housing whose Ministry supervises the Bank, to protect the whistleblowers by ordering their reinstatement and a cessation of further victimization. The advocacy eventually persuaded the Ministry to constitute of a panel of investigation into the matter. After a sitting that stretched through several weeks, the panel in December 2017 produced a report that recommended the lifting of Anibaba's suspension and his return to work immediately.

Although the Bank recalled Anibaba as directed by the Ministry, he was transferred from the headquarters to its Port Harcourt office. When he protested his transfer was destination was changed to Kaduna. Mr. Anibaba has since resigned his appointment. It was not until December 2018 that Ibrahim, who had been jobless since May 2017, eventually got justice as he was called back to work. But he was immediately asked to resume in the Jalingo, Taraba office of FMBN and he has done so.

Mr. Joseph Babatunde Akeju, Chief Lecturer, Department of Accountancy Yaba College of Technology, Yaba, Lagos

Mr. Akeju was to officially retire from service on March 20, 2018, at the age of 65 years but on March 7, 2018, he was dismissed by the Governing Council of Yaba College of Technology headed by Prince Lateef Fagbemi, a Senior Advocate of Nigeria, SAN. The reason the Council gave for his dismissal was that he blew the whistle on corrupt practices and other acts of improper behaviour in the institution. It was the second time Akeju would be dismissed as punishment for his principled stance with respect to openness, transparency and accountability.



The first time was in 2009 for refusing to partake in the looting of the College treasury and for using his vantage position as then bursar of the College to expose the financial fraud going on in the institution. He was reinstated in 2016 by Mallam Adamu Adamu, Minister of Education, after seven year and half years of serious mental and physical stress.

This time, however, his dismissal is connected with of the unearthing of N1,682,806,539 (N1.68 billion) of College money unaccounted for between 2008 and 2014. Besides, there are other irregularities going on to which he called the attention of the Governing Council. But the Council decided to criminalize his genuine call for these issues to be addressed and used it as an excuse to dismiss him. The College refused to pay his salaries for February and March. By resorting to the unjust act of dismissal, the Council seeks to lay to complete waste the more than three decades Akeju had put into public service.

He sent a petition to both the EFCC and ICPC, requesting them to investigate his allegations, but they have yet to act. On its part, AFRICMIL has written to the Minister of Education for a reversal of the dismissal so as to allow Akeju to retire gracefully and honourably from the College, and is also following up on the whistleblower's petition at the EFCC and ICPC.

Sambo Abdullahi, Deputy General Manager/Head of Internal Audit, Nigerian Bulk Electricity Trading (NBET) Plc



Although he was neither sacked nor suspended, Abdullahi was redeployed to Learning and Development Unit where he has remained redundant in addition to being denied his salary and other entitlements since December 2017. His offence was that he refused to co-operate in fraudulent practices and abuse of office, including violation of due process perpetrated by Dr. Marilyn Amobi, Managing Director/CEO of NBET.

He sent a petition to the anticorruption agencies, the Department of State Security (DSS), as well as the Ministry of Power, Works and Housing, chronicling multiple corrupt acts of his boss and urging them to investigate and save him from persecution only for him to be invited by the DSS in July 2018, and confronted with the petition. Instead of addressing the issues in his petition, he was detained and released after 24 hours.

But following an investigation of the petition by a committee set up by Mr. Babatunde Fashola, the then Minister of Power, Works and Housing, a report was issued absolving Abdullahi of any wrongdoing and recommending that Dr. Amobi accord him all the dignity of a staff of NBET, restore him to his audit desk and pay all his outstanding salaries and other entitlements.

Two separate letters were sent at different times from the Ministry to the Dr. Amobi directing her to comply with the recommendations contained in the letters, but she has refused to do so.

In March this year, the ICPC also released a report which exonerated and vindicated Abdullahi by indicting the MD/CEO of NBET for violating procurement laws. ICPC said she would be prosecuted, and that the report had been sent to the Office of the Secretary to the Federal Government which has the power to look into the complaints of persecution by the whistleblower.

In a letter commending ICPC for issuing the report which was also copied to the office of the SGF, AFRICMIL called on the Secretary to the Government to expedite action in ensuring justice for the whistleblower in view of his vindication by the ICPC

However, up till the time of compiling this report, the Office of the SGF hadn't taken any action. Dr. Amobi has not been prosecuted, and the whistleblower continues to suffer physical and mental torture for reporting corruption.

INTRODUCTION

It is our belief that the purpose of the organizers of this workshop requesting for this review is not only to understand the content of the Bill, but also to determine whether the Bill meets required standard of content when viewed in the light of internationally accepted benchmark provisions for Whistleblower Protection Legislation.

Therefore, in carrying out this review, we would be guided by the following international principles for Whistleblower Legislations –

- **Standalone legislation** – there should exist a comprehensive standalone Whistleblower Protection Legislation.
- **Broad Scope or coverage** - The law should cover the disclosure of all wrongdoings/illegalities whether public, private including the commissions of crimes – ritual killings, ritual money making, 419, frauds of kinds, sexual and other harassments in employment, religious and academics environments etc.
- **Confidentiality of the identity of the whistleblower** – should be kept secret except waived by the whistleblower himself.
- **Confidentiality of disclosures** – disclosures are confidential, and no unauthorised disclosure must be made.
- **Sanctions for unauthorised disclosure of confidential information** – provisions of administrative and criminal sanctions for unauthorised disclosure of confidential disclosure.
- **Whistleblower Protection** – Whistleblower should be afforded protection from reprisals, civil and criminal actions for disclosure of every wrongdoing/illegality whether in the public or private sector made in good faith.
- **Broad and purposive definition of terms** –
- **Remedy for Reprisal victims** - should have right to administrative and judicial remedies, including right to interim remedies. This includes interim and injunctive relief; legal fees and cost of action, compensation for lost past, present and future earnings and status; and compensation for pain and suffering.
- **Fair and expeditious hearing** - of complaints and actions against allegations of reprisals or reprisal actions
- **Anonymous disclosures** - Provision should be made for anonymous disclosures and disclosures through third parties including domestic and international institutions..

- **Burden of proof** – in cases of reprisals, the burden should be on the person alleged to have taken reprisal action against a whistleblower to prove that his action is not a retaliation against the disclosure.
- **Exemption from liability** - Prohibition of criminal or civil liability for good faith disclosures (which turns out to be false or unsubstantiated) where the whistleblower honestly believes his information to be true.
- **Exclusion of gag obligations** - Provision nullifying or excluding the application of all gag obligations contained in official secrets laws or provisions (with limited exceptions), employment contracts or policy documents, non-disclosure agreements etc.
- **Establishment of an independent implementing agency** – to receive disclosures, complaint of inaction on disclosures or compromised handling of investigations by relevant agencies, complaints against reprisals.
- **Legal Aid** - To assist a whistleblower enforce his rights, provisions should be made for free legal representation from the Legal Aid office or the office of the AG Fed or State and free filing of processes in all courts.
- **Transfer options** – the law should provide for the right of the reprisal victim to be transferred or request for transfer to a different MDA to avoid repetitive reprisals.
- **Personal liability for reprisals** – to serve as deterrence, those responsible for reprisals should be held responsible for reprisals including the payment of costs and damages awarded or arising from a lawsuit against reprisals. This can also be in the form of dismissal of the person if the whistleblower's action succeeds or the imposition of criminal liability for reprisals.
- **Motive for disclosure** – this should not be relevant once the disclosure is true.
- **Right to make disclosure** – every person should have the right to make protected disclosure.
- **Reward system** – a clear reward system should be put in place for established disclosures. Whistleblowers may receive a portion of any funds recovered or fines levied as a result of their disclosure. Other rewards or acknowledgements may include public recognition or awards (if agreeable to the whistleblower), employment promotion, or an official apology for retribution.
- **Reliable, secure disclosure channels** - Guarantee a range of accessible and reliable internal and external disclosure channels that provide for safe, secure, confidential and anonymous disclosures.

- **Threshold for whistleblower protection:** "reasonable belief of wrongdoing" protection shall be granted for disclosures made with a reasonable belief that the information is true at the time it is disclosed. Protection extends to those who make inaccurate disclosures made in honest error, and should be in effect while the accuracy of a disclosure is being assessed.
- **Deliberate false disclosures not protected** – an individual who makes a disclosure demonstrated to be knowingly false is subject to possible employment/professional sanctions and civil liabilities. Those wrongly accused shall be compensated through all appropriate measures.

Personal protection – whistleblowers whose lives or safety is in jeopardy, and their family members, are entitled to receive personal protection measures. Adequate resources should be devoted for such protection.
- **Reporting to regulators and authorities** – if reporting at the workplace does not seem practical or possible, individuals may make disclosures to regulatory or oversight agencies or individuals outside of their organisation. These channels may include regulatory authorities, law enforcement or investigative agencies, elected officials, or specialised agencies established to receive such disclosures
- **National security/official secrets (Note S. 2(5) of the Bill)** – where a disclosure concerns matters of national security, official or military secrets, or classified information, special procedures and safeguards for reporting that take into account the sensitive nature of the subject matter may be adopted in order to promote successful internal follow-up and resolution and to prevent unnecessary external exposure. These procedures should permit internal disclosures, disclosure to an autonomous oversight body that is institutionally and operationally independent from the security sector, or disclosures to authorities with the appropriate security clearance. External disclosure (that is, to the media or civil society organisations) would be justified in demonstrable cases of urgent or grave threats to public health, safety or the environment; if an internal disclosure could lead to personal harm or the destruction of evidence; and if the disclosure was not intended or likely to significantly harm national security or individuals.
- **Reporting obligation - Publication of data** – The whistleblower complaints authority should collect and regularly publish (at least annually) data and information regarding the functioning of whistleblower laws and frameworks (in compliance with relevant privacy and data protection laws). This information should include the number of cases received; the outcomes of cases (that is, dismissed, accepted, investigated or validated); compensation and recoveries (maintaining confidentiality if the whistleblower desires); the prevalence of wrongdoing in the public and private sectors; awareness of and trust in whistleblower mechanisms; and time taken to process cases.

- **Sensitization and training obligation** – comprehensive training shall be provided for public sector agencies and publicly traded corporations and their management and staff. Whistleblower laws and procedures shall be posted clearly in public and private sector workplaces where their provisions apply.
- **Whistleblower participation** – as informed and interested stakeholders, whistleblowers shall have a meaningful opportunity to provide input to subsequent investigations or inquiries. Whistleblowers shall have the opportunity (but are not required) to clarify their complaint and provide additional information or evidence. They also have the right to be informed of the outcome of any investigation or finding and to review and comment on any results.

STRUCTURE OF THE BILL

The Bill is divided into three Parts as follows

Part 1 – Preliminary. Covers only Section 1.

Part II – Disclosure and Procedure for Disclosure of improper Conduct and Related Action. This covers Sections 2 to 17.

Part III – Protection for Making Disclosure of Improper Conduct. This covers Sections 18 to 38.

Even though the Bill substantially contained provisions touching on many of the above stated international best practices, principles or benchmarks, some were completely left out or not properly and sufficiently covered.

PRINCIPLE NOT COVERED BY THE BILL

The following principles are not covered in the Bill:

- Independent implementing and coordinating agency -
- Anonymous disclosure.
- Sensitization and training obligation.
- Personal protection – for the whistleblower and his family with respect to the change of identity and relocation in life threatening situations.
- Expeditious hearing and determination of actions by the whistleblower for protection from reprisals.
- Reliable, secure channels for disclosure – (this is so due to the multiple authorities and persons to who disclosure could be made) - S.4 (1).

- Sanctions for unauthorised disclosure of the identity of the whistleblower and frustration of investigation

Limited and limiting Provisions

- **Persons who may make disclosure** – employer by employee, employee by another employee, a person in respect of another person or institution - S. 3 (a, b, and c). This may be used to undermine the broad and liberal provisions of S. 2 (1 to 3).
- Exclusion of protection for disclosures which contravenes inter alia, the Official Secrets Act – S. 2 (5) – This will undermine the protection provided under Section 27 (1) of the Freedom of information Act.
- Details of whistleblower to be captured while making report – includes full name, address, passport photo, signature etc – S. 5 (2) (a).
- Submission of Report of investigation by a person mentioned under S. 4 to the A.G Fed – to include names of whistleblower etc – S. 11 (3) (b and c)
- Warrant for Search of premises – S. 14 (2) (a) – limited to premises and in respect of things mentioned in the warrant.
- Personal protection for the whistleblower and his family is limited to Police protection – S. 23
- Insufficient criminal (N300,000 fine or two years imprisonment) and civil sanctions against a person taking reprisal action against a whistleblower – S. 25.
- Insufficient criminal sanctions for disclosure of confidential information – N1,000,000.00 fine or 3 years imprisonment. S. 30 and 36 (1) (a).
- Power of AG Federation to make Implementing Regulations – S. 35. (A draft regulation should be attached as schedule to the Bill).

This review was presented at a 2-day retreat on the whistleblower policy for staff of the Presidential Initiative on Continuous Audit (PICA) from November 22-23, Abuja, 2018.



The African Centre for Media and Information Literacy (AFRICMIL) on December 17, 2018, welcomed the public to a national stakeholders' summit organised to assess the impact of Nigeria's whistleblower policy in fighting corruption in the country.

Representatives of civil society groups, anti-graft agencies, the media, lawyers, human rights defenders, and citizen activists converged on Rockview Royale Hotel in the capital Abuja to appraise the whistleblower policy approved by the Federal Executive Council on 21 December 2016.

The summit was organised in partnership with the Presidential Initiative on Continuous Audit (PICA), the unit in the Ministry of Finance responsible for managing the policy, with support from the MacArthur Foundation.

The policy in theory states that whistleblowers' "confidentiality will be maintained to the fullest extent possible within the limitations of the law." The policy offers protection for any whistleblower "who has made a genuine disclosure" in good faith, and also promises that "restitution shall be made to the whistle-blower for any loss suffered" as a result of harassment, intimidation or victimisation.

Aaron Kaase, a whistleblower who lost his job in May 2015 after he petitioned the Independent Corrupt Practices and Other Related Offences Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) to expose corruption in the Police Service Commission, said in practice the whistleblower policy is ineffective as government agencies are failing to protect whistleblowers.

"I am an example. For three years plus, I was out of work. I went to the Presidential Committee on Anti-Corruption, the Ministry of Justice, the Presidential Adviser on Corruption, nothing came out of it. I only came back to work because I went to court," Mr Kaase said.

Corruption Anonymous (CORA), an accountability and good governance project of AFRICMIL, fought for Mr Kaase's reinstatement. CORA has been supporting other whistleblowers who have suffered persecution, including having their identities exposed, loss of livelihood, and threats for blowing the whistle on corruption in Nigerian public institutions.

Participants at the whistleblower summit presented findings, shared personal experiences, made observations on the government's anti-corruption fight, and gave recommendations amidst concerns that the culture of whistleblowing in Nigeria was declining despite the existence of the policy.

Femi Falana, a human rights lawyer and whistleblower who chaired the summit, called on Nigerians to see "this as a policy of Nigeria and not of the [President Muhammadu] Buhari government." He reminded the public that the introduction of the policy two years ago to fight corruption was sequel to the "deliberate refusal" of the National Assembly to pass a whistleblower bill which has been in parliament since 2007.

During a discussion panel moderated by Maxwell Kadiri, a legal officer with the Open Society Justice Initiative, participants concurred that the whistleblower policy needs adequate legislative backing to expand its scope and impact.

Panellists dissecting the policy were Musikilu Mojeed, Editor-in-Chief at Nigeria's Premium Times newspaper; Vivian Mma Odi, acting General Secretary of Alliance for Credible Elections; Idayat Hassan, Director of the Centre for Democracy and Development; Frank Tietie, Executive Director of Citizens Advocacy for Social & Economic Rights; and Oluwole Ojewale, Assistant Programme Manager at CLEAN Foundation

Mr Tietie said a whistleblower policy would not be needed if security agencies were effective in fighting corruption. He advocated for greater public awareness of whistleblowing across all sectors, with a special focus in the financial sector. "A focus should be on the banks because the real people who see corruption are those in the banks."

Mr Ojewale said effectively fighting corruption should be at sub-national levels. He advocated for the federal government to exercise influence, while negotiating bailouts and providing other support, in getting state and local governments to adopt whistleblowing beyond a federal government policy. "You cannot fight corruption at the realm of policy. You need an enabling law. This is because any government can decide to kick a policy aside, but not a law, Mr Ojewale said.



A highpoint of the summit was the call for members of the National Assembly and State Houses of Assembly to prove to Nigerians their sincerity in fighting corruption by passing whistleblower bills in the interest of the public.

Other identified challenges to the policy, aside the lack of a legal framework and the inadequate measures in place to ensure anonymity and protection of whistleblowers, include lack of adequate public awareness, lack of trained manpower, and bottlenecks in investigations due to inter-agency bureaucracies and rivalry.

Participants lamented the impunity associated with the lack of diligent prosecution for mostly politically linked persons exposed for corruption. All present agreed it would be impossible to win the trust of citizens to report corruption when corrupt persons are not punished but whistleblowers are victimised.

Olayinka Aiyegbayo, representative of the Acting Chairman of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) admitted that "workers victimisation is the major challenge we are facing in implementing the whistleblower policy." He added that despite the policy's shortcomings, the ICPC had recorded successes in sting operations due to information received from whistleblowers.

AFRICMIL provided data sourced from the Ministry of Finance stating that the whistleblower policy led to the recovery of N7.8 billion, US\$378 million and £27,800 as at October 2018. A total of 1,088 tips were received from whistle-blowers, out of which 41 cases were referred to law enforcement agencies, leading to 4 convictions and 12 ongoing prosecutions.



Mr Mojeed said that PICA's data showed that despite not having legislative backing the whistleblower policy had achieved some success in the past two years. He however warned that the criminal prosecution of whistleblowers for giving false information coupled with the lack of anonymity and adequate protection against retaliation were impediments to would-be whistleblowers.

"You hardly can trust government institutions. Many people have more confidence to approach NGOs with sensitive information than go to government institutions," he said. "Whistleblowing is growing in our country, but an enabling law is needed to adequately protect whistleblowers."

Saminu Amaddin of the Economic and Financial Crimes Commission said the success of the whistleblower policy in exposing high profile corruption cases in the past two years is majorly attributed to the inclusion of financial incentives which has encouraged citizens to blow the whistle and be rewarded between 2.5%-5.0% of recovered funds.

"The reward component in the policy has led to the recovery of staggering amounts of looted public funds. No doubt, people see this as a legitimate way of making money as many whistleblowers have become millionaires today," Mr Amaddin said.

Some participants argued that whistleblowing ought to be motivated by patriotism. Citing cases of whistleblowers not paid their rewards, they raised concerns that prioritising financial rewards amounted to commercialising the policy. They noted that it leads to a situation where whistleblowers allow crimes to first occur before reporting in order to get rewarded, and government officials using information received from whistleblowers to enrich themselves.

Ms Hassan raised further concerns about who is monitoring government agencies that are collecting information from whistleblowers about the transparency of government agencies in the process of recovering looted funds, and about the accountability of government agencies in the expenditure of recovered loot.

"If you really need people to believe that you are fighting corruption to make the lives of citizens better, then transparency in the process and accountability of funds is indispensable," Ms Hassan said.

Ms Mma Odi reinforced participants' review of two years of whistleblowing in Nigeria by stating that "the excitement of the whistle-blower policy has died." She sounded a call to action for citizens led by civil society to "enter the battlefield" to get the National Assembly to pass the whistleblower bill.



Chido Onumah, AFRICMIL coordinator, said the centre will share findings from the summit's review of the whistleblower policy with relevant government institutions as part of its advocacy strategy to promote whistleblowing in Nigeria.

"The summit has given everyone a very clear picture of whistleblowing and the fight against corruption in Nigeria in the past two years," said Onumah.

"It has also given us a new opportunity to take the summit's findings to the National Assembly so that the salient information from the summit can help our legislators to see reason to update the whistleblower bill and make it a stronger legislation for the benefit of all citizens."

Peter Nkanga is with the Centre for Impact Advocacy (CIA).

1 - What is the FMF – Whistleblowing Programme?

The Federal Ministry of Finance (FMF) whistleblowing programme is designed to encourage anyone with information about a violation of financial regulations, mismanagement of public funds and assets, financial malpractice, fraud and theft to report it.

2 - What is the Federal Government of Nigeria, FMF-Whistle?

The Federal Government of Nigeria, FMF-Whistle is a secure, online portal through which information bordering on violation of financial regulations, mismanagement of public funds and assets, financial malpractice or fraud and theft that is deemed to be in the interest of the public can be disclosed. The online portal also permits the person disclosing the information to perform a status check on matters that have been reported on the whistleblowing online portal.

3 - Who is a Whistleblower?

A whistleblower is a person who voluntarily discloses to the Federal Government of Nigeria, through the Federal Ministry of Finance, a possible misconduct or violation that has occurred, is ongoing, or is about to occur with specific concerns which are in the public interest.

4 - What type of information can be submitted?

Examples include:

- Violation of Government's financial regulations e.g. failure to comply with the Financial Regulations Act, Public Procurement Act and other extant laws
 - Mismanagement or misappropriation of public funds and assets (e.g. properties and vehicles).
 - Information on stolen public funds.
 - Information on concealed public funds.
 - Financial malpractice or fraud.
 - Theft.
 - Collecting / soliciting bribes.
 - Corruption.
 - Diversion of revenues.
 - Underreporting of revenues.
 - Conversion of funds for personal use.
 - Fraudulent and unapproved payments.
 - Splitting of contracts.
 - Procurement fraud (kickbacks and over-invoicing etc.)
 - Violation of public procurement procedures.
- The programme does not apply to personal grievances concerning private contracts.

5 – How do I submit my information under the whistleblower programme?

You can submit your information through the FMF-Whistle online portal or in writing to the Federal Ministry of Finance, Presidential Initiative on Continuous Audit Unit or by calling **09098067946**.

6 - Can I submit my information to FMF-Whistle anonymously?

Yes, you can submit your information anonymously. Many individuals who may otherwise decide not to become whistleblowers will be encouraged to provide information because they do not have to disclose their identities while providing information.

7 - What additional information is required from a whistleblower?

If the whistleblower has evidence to support the disclosures, it is expected that the whistleblower would submit them through the FMF-Whistle online portal. The whistleblower is expected to state the facts with as much specific information as possible such as what occurred, who was involved and dates of occurrence so that the allegations can be investigated.

However, it is also sufficient that the whistleblower holds a reasonable belief that the information provided is true.

Concerns must be raised in public-spirit and in good faith, and the individual or group of individuals must reasonably believe that the information disclosed, and any allegations contained in it, are substantially true beyond reasonable doubt.

8 - Will my identity remain confidential?

Confidentiality will be maintained to the fullest extent possible within the limitations of the law. If the whistleblower chooses not to disclose their identity, there will be no record of the whistleblower's identity. If the whistleblower chooses to disclose their identity, the identity will only be disclosed in circumstances required by law.

9 - Who can make use of FMF - Whistleblowing online portal?

Anybody with information about a violation of financial regulations, mismanagement of public funds and assets, financial malpractice or fraud and theft, including but not limited to: internal stakeholders, inter-Government stakeholders, institutional stakeholders and members of the public.

10 - Will I be protected as a whistleblower?

Any Stakeholder who whistleblows in public-spirit and in good faith will be protected, regardless of whether or not the issue raised is upheld against any Party. Any Stakeholder (internal or external) who has made a genuine disclosure and who feels that, as a result, he or she has suffered adverse treatment in retaliation should file a formal complaint to an independent panel of inquiry, that shall be set-up to handle such complaint, detailing his/her adverse treatment.

If it appears that there are reasonable grounds for making the complaint, the responsibility will be on the Party against whom the complaint of adverse treatment has been made to show that the actions complained of were not taken in retaliation for the disclosure.

Where it is established that there is a prima facie case that a Whistleblower has suffered adverse treatment (harassment, intimidation or victimization) for sharing his/her concerns with the Ministry, a further investigation may be instituted and disciplinary action may be taken against the perpetrator in accordance with the public service rules/other extant rules and a restitution shall be made to the Whistleblower for any loss suffered.

11 - How will the information that I provided be used?

The information you provide is available immediately to the administrators of the FMF-Whistleblowing online portal or the attentioned staff, who after a preliminary analysis will determine whether to open an investigation into the matters reported.

12 - Is the whistleblower entitled to a financial reward?

A Whistleblower responsible for providing the Government with information that directly leads to the voluntary return of stolen or concealed public funds or assets may be entitled to anywhere between 2.5%-5.0% of amount recovered. In order to qualify for the reward, the Whistleblower must provide the Government with information it does not already have and could not otherwise obtain from any other publicly available source to the Government. The actual recovery must also be on account of the information provided by the Whistleblower.

13 - Is there protection from False or Malicious Claims?

Yes. A first level review will always be carried out to determine credibility and sufficiency of information received. If you report false or misleading information, it will be referred to the enforcement agents for investigation and possible prosecution.

14 - What turnaround time should I expect once the information is acknowledged?

Upon receipt of the information, an acknowledgement response will be sent and preliminary analysis to confirm whether there is a violation or potential violation will be conducted within ten (10) working days. If an investigation is commenced, the nature and complexity of the matters under investigation will dictate the time frame. However, there is a feedback mechanism where a whistleblower can independently monitor the status or progress report of tips submitted.

15 - What is the purpose or expected outcome of the programme?

- Increase exposure of financial or financial related crimes;
- Support the fight against financial crimes and corruption;
- Improved level of public confidence in public entities;
- Enhance transparency and accountability in the management of public funds;
- Improve Nigeria's Open Government Ranking and Ease of Doing Business Indicators; and
- Recovery of public funds that can be deployed to finance Nigeria's infrastructure deficit.

For more information on FMF-Whistle, please call 09098067946 or e-mail

whistle@finance.gov.ng

1. What is whistleblowing?

The practice or the act of making public interest disclosure, wrong doing, misconduct, revealing or disclosing information about another person or institutions' misconduct or impropriety.

2. Who is a whistleblower?

Any person who discloses any wrong doing, or makes public interest disclosure on corruption

3. Who can blow the whistle?

Anyone who has information; an employee can blow the whistle on his/her employer and vice versa.

4. Who receives whistleblower's disclosure and investigates disclosure of misconduct or impropriety?

Theoretically, it depends on the persons or institutions that the law names; but the global standard practice is that disclosure can be made to any of the following:

- (a) The whistle-blower Act compliant officer in the organization you work
- (b) A police officer
- (c) The Attorney-General
- (d) The Auditor General
- (e) EFCC, ICPC, NDLEA, NBC, Public Complaint Commission (PCC)

5. In what form can the disclosure be made?

By documenting the misconduct or impropriety and making disclosure in writing

6. What your disclosure must contain

The disclosure should include the following:

- (a) Name, Address and Occupation
- (b) The nature of the misconduct
- (c) The name of the person who committed the misconduct or impropriety
- (d) Time and place of the commission of the misconduct
- (e) If there are witnesses-state their names, addresses and descriptions

7. What are the forms of impropriety or misconduct you can blow whistle on?

A breach of Government's Financial Regulations e.g. failure to comply with the Financial Regulations Act, Public Procurement Act, Control & Management Act, and other extant laws.

- Mismanagement or misappropriation of public funds and assets (e.g. properties, vehicles etc.)
- Information on stolen public funds.
- Information on concealed public funds.
- Fraud or corruption or theft.
- Collecting / soliciting bribes.
- Improper conduct or unethical behavior.
- Acts that impact negatively on the integrity of Nigeria.
- Calculated attempt to suppress or conceal any information relating to any of the above.

- Violation of TSA guidelines (e.g. multiple revenue accounts).
- Diversion of revenues.
- Underreporting of revenues.
- Non-remittance or late remittance of revenues.
 - (c) Make a mark on the document, if you can't sign
 - (d) Let there be an affirmation that the document was read to you, explained and interpreted to you.

8. If you cannot write, can you make disclosures?

Yes. So far you have information on misconduct or wrong-doing, you can blow the whistle orally or verbally

9. Steps to be taken on making verbal disclosure

- (a) Ensure your information reduced into writing
- (b) Have the information you provide is read and interpreted to you
- (f) National Human Rights Commission
- (g) A member of the National Assembly
- (h) FIRS
- (i) A State Governor
- (j) The President

10. What the reporting person/institution must do:

The receiving and reporting person or institution must do the following:

- (a) Record the time and place the whistle blowing takes place
- (b) Give you a receipt showing that you have blown the whistle

11. Is there adverse action against whistleblowing?

Yes. In many instances there are adverse actions against whistle blowers. Adverse actions, or retaliations, could mean anything from loss of salaries, promotions, bonuses, suspensions and dismissals, to steps reasonably like to defer whistle blowers from making protected disclosures

12. Can you be sued for blowing the whistle?

You cannot be sued if:

- (a) At the time believed the misconduct you disclosed was a misconduct under the Act

13. Can I be arrested and tried for making false disclosures?

Yes. This is what the FAQs of the FMF/FGN policy on whistle blowing policy says: Yes. A first level review will always be carried out to determine credibility and sufficiency of information received. If you report false or misleading information, it will be referred to the enforcement agents for investigation and possible prosecution.

14. Can the law protect a whistle blower?

Yes. In principle, a whistle blower cannot claim whistle blower protection status in abstraction if there is no actual disclosure of wrong doing and if the person to whom disclosure is made against does not take steps to retaliate. However, the whistle blower Act protects only persons who follow the steps prescribed by the Act. In order to enjoy protection, in the event of adverse actions, a person who makes disclosure must make it to the persons specified by the Act.

15. What protections are available to whistle blowers:

- (a) Law suit- the Act will protect you against legal action or suit
- (b) Cease and Desist – the Act can order whoever harasses you to cease and desist
- (c) Identity change
- (d) Location change

16. What forms of adverse actions or retaliations you are protected against:

- (a) Dismissal
- (b) Suspension
- (c) Redundancy
- (d) Denial of promotion
- (e) Transfer against your will
- (f) Harassment
- (g) Intimidation
- (h) Discrimination
- (i) Sometimes injuries and deaths

17. Who can help you in the face of adverse actions?

- (a) National Human Rights Commission
- (b) Persons specified in the Act
- (c) Lawyers and the Bar Association
- (d) Professional Bodies/Associations, etc

If you feel victimized, do the following:

- (a) Write a complaint to any of the persons specified in the Act or bodies mentioned above, stating your name, address and description
- (b) The name, description and address of the person/institution victimizing you
- (c) The specific acts you consider as amounting to victimization or adverse actions

18. What can Lawyers do?

- (a) Keep tabs on public interest disclosures
- (b) Establish contacts with the whistle blowers
- (c) Initiate legal campaigns and advocacy on behalf of whistleblowers.
- (d) Document all threats on whistleblowers
- (e) Establish relationship with the whistleblowing's investigation and whistleblower's protection teams

- (f) Guide whistle blowers on laws of defamation, generally
- (g) Educate whistle blowers on the consequences of disclosures

19. Should I go public with my disclosure after I have blown the whistle?

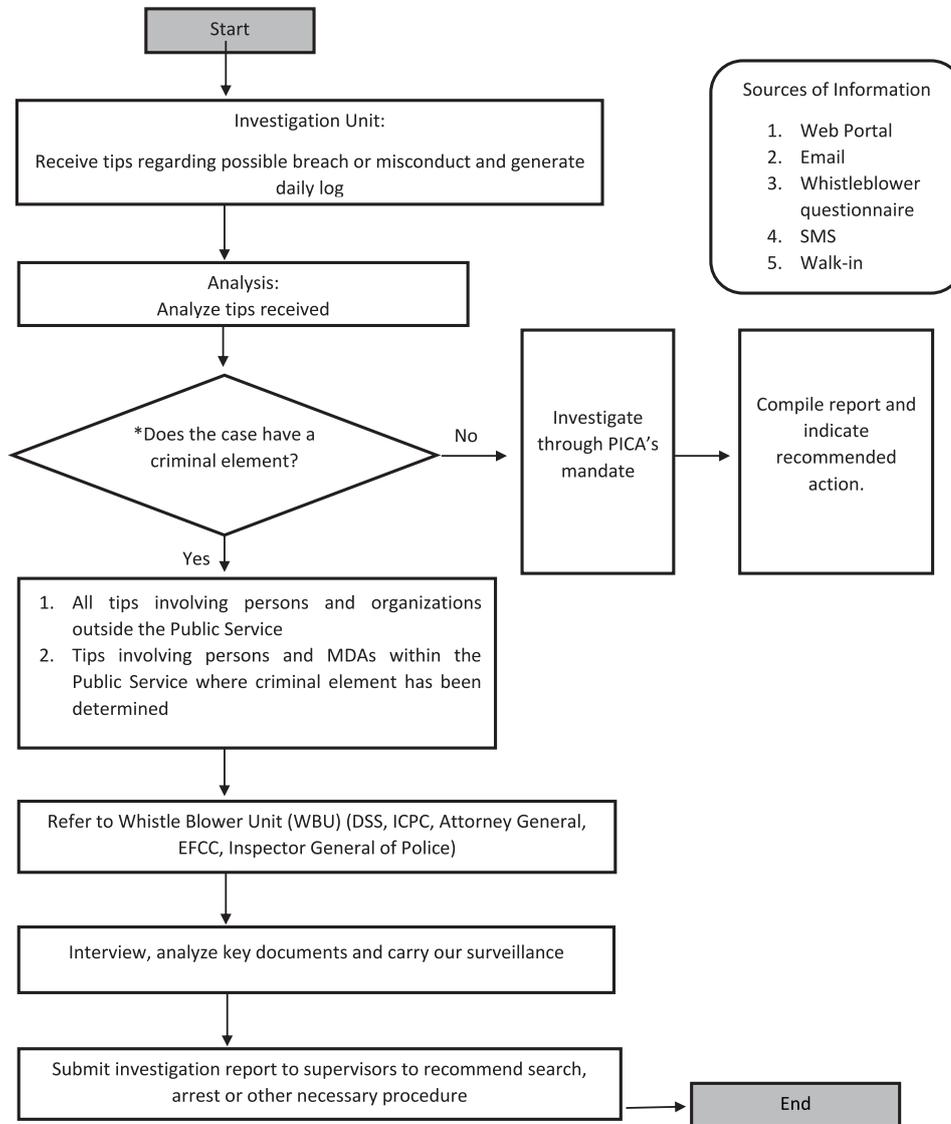
No. A disclosure is a confidential process under the Act

20. The benefits of whistle blowing

- (a) It helps the persons specified in the Act to unearth reported cases of corruption
- (b) Corruption and other vices against public trust and accountability are curtailed
- (c) Honesty and probity in public life are enhanced
- (d) Whistle blowers are rewarded monetarily for making disclosures leading to unearthing corruption. In most cases, you are paid between 2.5% to 5% of any money recovered as a result of your disclosure.

Extracted from a paper delivered by Abdul Mahmud, President, Public Interest Lawyers League (PILL) at a one-day Technical Workshop on Whistleblowing and Federal Government's Whistle Policy for Law Enforcement and Revenue-Generating Agencies in Nigeria, organized by African Centre for Media & Information Literacy (AFRICMIL), Abuja, Thursday, June 21, 2018

Whistleblowing Process Flow Chart



All cases where the alleged is a Civil Servant and no immediate evidence of fraud can be determined or where case involves violation of administrative policies and procedures are investigated by the Presidential Initiative on Continuous Audit (PICA).

All cases concerning Public individuals and Civil Servants found to have direct criminal elements are forwarded to the WBU.

***Source:** Presidential Advisory Committee Against Corruption (PACAC).

P A R T N E R S

DAILY TRUST



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Journalism