



**PRESIDENTIAL INITIATIVE
ON CONTINUOUS AUDIT**



Two
**YEARS OF THE
WHISTLEBLOWER
POLICY IN
NIGERIA**

MacArthur
Foundation

2ND ANNIVERSARY BROCHURE



NATIONAL ANTHEM

Arise, O compatriots
Nigeria's call obey
to serve our fatherland
with love and strength and faith.
The labour of our heroes past
shall never be in vain,
to serve with heart and might
one nation bound in freedom
Peace and unity.

O God of creation,
direct our noble cause
Guide our leaders right
Help our youth the truth to know
In love and honesty to grow
And living just and true
Great lofty heights attain
To build a nation where peace
And justice shall reign

NATIONAL PLEDGE

I pledge to Nigeria my country
To be faithful, loyal and honest
To serve Nigeria with all my strength
To defend her unity, and uphold her honour and glory
So, help me God.

MacArthur
Foundation

2 YEARS OF THE **WHISTLEBLOWER** POLICY IN NIGERIA



ZAINAB AHMED

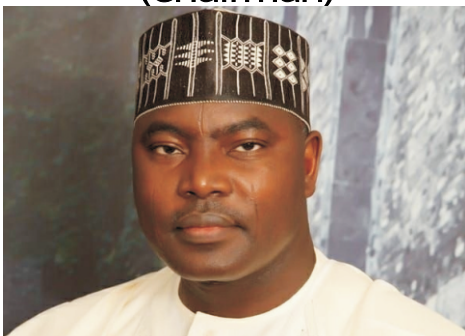
Hon. Minister of Finance
(Special Guest of Honour)



MAXWELL KADIRI (MODERATOR)



FEMI FALANA, SAN
(Chairman)



DR. MOHAMMED DIKWA, mni
(Keynote Speaker)

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#whistleblowing@2
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PANELISTS



IDAYAT HASSAN



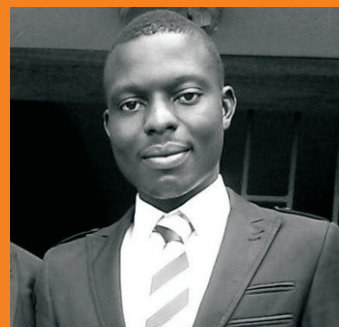
MUSIKILU MOJEED



VIVIAN MMA ODI



FRANK TIETIE



OLUWOLE OJEWALE

SPECIAL GUEST OF HONOUR



Zainab Ahmed is an accountant. In 2015, she was appointed as the minister of state for budget and national planning and in September 2018, she was appointed finance minister. She obtained her first degree in accounting from Ahmadu Bello University in 1981, after which she proceeded to Ogun State University for her MBA.

She is the immediate past Executive Secretary and National Coordinator of the Nigeria Extractive Industries Transparency Initiative (NEITI). She was also a member of the last two NEITI boards, having worked in the NEITI and global EITI.

Upon graduation, Ahmed was employed in 1982 as an Accountant II in the Main Accounts of Ministry of Finance in Kaduna State and was promoted to Accountant I in March 1984, but resigned in 1985 to join NITEL. Earlier, she had done her National Youth Service in Kaduna State in 1981/1982 where she was posted for primary assignment to Messrs. Egunjobi Suleiman & Co. Chartered Accountants, and served as an Audit Trainee.

She has served the Nigerian public in various high-ranking positions, including as managing director of the Kaduna State investment company, and also the chief finance officer of the Nigeria mobile telecommunications company.

CHAIRMAN

Femi Falana is a lawyer and human rights activist. He studied law at University of Ife (Obafemi Awolowo University), between 1977 and 1981. He was called to the Bar a year after. In 1991, Femi Falana floated his own chambers. Before then, he worked with the Public Complaints Commission between 1982 and 1983 and practiced as a lawyer in the firm of Alao Aka-Bashorun & CO. between 1983 and 1991. Having excelled in his law practice, Femi Falana became a Senior Advocate of Nigeria in 2012.

Femi Falana belongs to many professional organisations and has held various leadership positions such as President, West African Bar Association, Member, Nigerian Bar Association and Member, West African Bar Association, Member, Pan African Lawyers Union and Member, International Bar Association.

Femi Falana is a recipient of National and International Awards/Honours, including "Defender of the year Award" from the International League for Human Rights in 2000; The Ogoni Merit Award – 2002; Dr Kwame Nkrumah Leadership Award 2003; and Bernard Simon Memorial Award for the Advancement of Human Rights- 2003.



KEYNOTE SPEAKER



Dr. Dikwa is a professional accountant and member of many professional bodies. He has a doctorate degree in accounting and finance. He attended the Senior Executive Course 34, 2012, at the National Institute for Policy and Strategic Studies, (NIPSS) Kuru. He was awarded Certificates in Public Financial Management Reforms, Leadership & Governance Programme, High Performance Leadership Programme and Treasury Management at the Harvard University, USA, University of Cambridge, Oxford University UK and Thames Valley University UK respectively.

Dr. Dikwa is a Fellow, Certified National Accountant; Fellow, Chartered Institute of Taxation of Nigeria, among others. He has facilitated and attended many courses and has many publications to his credit. He served as the Borno State Accountant-General between 1999-2004 and has acted on various occasions as the Accountant-General of the Federation.

Dr. Dikwa is currently the Director, Special Projects and Secretary Presidential Initiative on Continuous Audit (PICA) under the Office of the Honourable Minister of Finance.

PROFILE OF PANELISTS

Maxwell Kadiri (Moderator)

Maxwell Kadiri is associate legal officer on the Africa regional work of the Open Society Justice Initiative. Based in the Abuja office, Kadiri is a solicitor and advocate of the Supreme Court of Nigeria. He has considerable experience, while working for NGOs and private law firms, litigating free expression and media issues, including undertaking public interest litigation, reforming Nigerian media laws, strengthening the freedom of the press, and generally ensuring the establishment of a culture of transparency and accountability in government through allowing for public access to government held information.

In the past, Kadiri worked as the Nigerian Country Advocate for the Global Internet Policy Initiative where he participated in the drafting of the new National Information Technology Bill, the freedom of information bill in Nigeria.

Kadiri has been an invaluable resource for AFRICMIL in its advocacy and implementation of the whistle blower initiative, Corruption Anonymous

Musikilu Mojeed is a member of the International Consortium of Investigative Journalists (ICIJ), is an award-winning journalist and Editor-in-Chief at Nigeria's Premium Times newspaper, which he co-founded.

A 2012 Knight Journalism Fellow at Stanford University, and 2009 Ford Foundation International Fellow at The City University of New York, Mojeed was a Jury member of the UNESCO World Press Freedom Awards, completing his three-year tenure in 2016. He has reported extensively on corruption, human rights and human trafficking and is one of Africa's most regarded investigative journalists.

A winner of several awards, Mojeed shared a Pulitzer for his team's groundbreaking reporting on the Panama Papers. He has also been honoured with the Global Shining Light Award, FAIR's Editor's Courage Award, the Wole Soyinka Investigative Reporting Awards, Global Editor's Network's Data Journalism Award, among others.

Mojeed holds a Bachelor's Degree in Communication Arts from the University of Uyo, Nigeria, and a Master's in Journalism from the City University of New York's Graduate School of Journalism.

Vivian Mma Odi is a feminist activist, gender/women's rights practitioner and researcher, and movement builder, with a record of over 20 years working experience in development work. She is currently acting General Secretary of Alliance for Credible Elections, ACE-Nigeria, providing strategic leadership and direction for programs and projects of ACE.

She is an experienced trainer in gender, governance, leadership, conflict resolution, human rights, budget analysis, and feminism with special skills on monitoring and evaluation, and has a rich knowledge in mobilization.

She worked at the Nigeria Union of Journalists (NUJ) and rose to become assistant General Secretary of the Union in-charge of Research and Documentation of human rights violations of media practitioners and acted as a link between NUJ and media houses.

She also worked as the National Project Coordinator of Women In Nigeria (WIN) Project and as Program Coordinator at Gender and Development Action (GADA).

Idayat Hassan is director of the Centre for Democracy and Development (CDD), an Abuja-based policy advocacy and research organization with focus on deepening democracy and development in West Africa. Idayat was previously principal program officer and team leader for democratic governance at the CDD. She previously coordinated the Movement Against Corruption in Nigeria (MAC). Idayat is a lawyer by profession and has held fellowships in several universities across Europe and America. Her core interest spans democracy, peace and security and transitional justice in West Africa.

Prior to joining the CCD, Idayat was a deputy regional coordinator with the Movement Against Corruption in Nigeria, an organization that seeks to eradicate corruption and poverty in Nigeria. Idayat received her bachelor's degree in law from the Lagos State University, Ojo, and holds an LL.M. in legal theory from the European Academy of Legal Theory, Brussels

Frank Tietie is a lawyer and Executive Director, Citizens' Advocacy for Social & Economic Rights (CASER); Member, Inter-Ministerial Committee on 3rd Review Cycle of the United Nations Universal Periodic Review (UPR) on Human Rights in Nigeria.

Oluwole Ojewale is currently Asst Programme Manager, Research and Strategy Development, at CLEEN Foundation. He is a proficient policy researcher and development worker with vast program and project experiences on: governance, security, advocacy and community resilience in Nigeria.

Ojewale obtained B.Sc. and M.Sc. degrees in Urban and Regional Planning and his core competence is well situated in Research and Strategy Development. He has attended a course on Advanced Research and Quantitative Methodologies at the Centre for Social Science Research (CSSR), University of Cape Town, South Africa.

As a policy researcher, he has also published research articles in notable international journals. He coordinates opinion survey on violent extremism, governance and democracy at CLEEN Foundation and serves as the national dissemination manager on the Afrobarometer survey in Nigeria.

He is currently supervising a whistle blower project in Bauchi State as part of a broad initiative to by CLEEN Foundation to make state governments to commit to the whistle blower policy by making enabling policies and laws to fight corruption.

PROGRAMME

MC BENJAMIN UBIRI

9:00AM - 10:00AM:	Registration
10:00AM - 10:05AM:	National Prayer (Second Stanza of the National Anthem)
10:05AM - 10:15AM:	Welcome address by AFRICMIL Coordinator
10:15AM - 10:30AM:	Chairman's opening remarks
10:30AM - 11:00AM:	Goodwill Messages
11:00AM - 11:30AM:	Keynote Address
11:30AM - 12:00PM:	Tea break/Photos
12:00PM - 1:00PM:	Panel Discussion
1:00PM - 1:40PM:	Q & A/Interactive Session
1:40PM - 1:50PM:	Chairman's concluding remarks
1:50PM - 2:00PM:	Reading and adoption of communique
Lunch/Departure	

WELCOME ADDRESS

Whistleblowing: A Potent Weapon Against Corruption

By Chido Onumah



On behalf of the African Centre for Media & Information Literacy (AFRICMIL), I warmly welcome us all to this national summit to mark the 2nd anniversary of the introduction of the whistle blower policy. AFRICMIL is a non-governmental organisation that focuses on media, information, research, advocacy and training. Our aim is to deploy the opportunity that new media and information technologies offer in tackling social issues.

Exactly two years ago, the federal government introduced a whistle blower policy that offers, among other things, financial incentives for citizens who blow the whistle that leads to the recovery of looted public funds.

The whistleblower policy coincided with an accountability and good governance initiative launched by AFRICMIL tagged Corruption Anonymous which aims to engage civil society and Nigerians in general in tackling corruption. The project is supported by The John D. and Catherine T. MacArthur Foundation and the objective, in part, is to create awareness about whistleblowing and make Nigerians see the need to adopt whistleblowing as a tool for reducing corruption in the country, build public confidence and support for the policy, advocate for protection of whistleblowers as well as promote the institutionalization of the policy.

To give further impetus to the whistle blower process, AFRICMIL officially unveiled Corruption Anonymous in Abuja on Thursday, October 12, 2017, to kick-start a phase of robust engagement with the implementers of the initiative as well as with the Nigerian public.

The unveiling ceremony was to establish the needed synergy with stakeholders and bring everybody abreast with the vision and philosophy behind the project, to give it the needed traction and also place the whistleblower initiative on the front-burner of national conversation. Participants at the event were drawn from civil society organisations, the media, anti-corruption agencies, the National Assembly, as well as members of the diplomatic community and development partners. Since then, AFRICMIL has been engaging the whistleblowing process and has intervened (details of this intervention are on page 8 of this publication) on behalf of whistle blowers who were victimized by their employers.

To achieve its goal of popularizing whistleblowing and making Nigerians see the need to adopt it as a strategic tool for reducing corruption, AFRICMIL has undertaken a number of activities in the last two years, including creating awareness through media and civil society engagements, stakeholders forum, training for staff of the Presidential Initiative on Continuous Audit (PICA), the unit in the Ministry of Finance responsible for managing the policy, as well as a series of focused public education in cities across the six geo-political zones of the country.

A little over a year ago, on November 14, 2017, AFRICMIL held a national multi-stakeholders summit on whistleblowing. The theme of the summit was, **Fight against Corruption: Harnessing the Whistleblowing Opportunity**. It was designed to interrogate the whistleblower policy and engage critical stakeholders responsible for the promotion of the policy and its implementation. It brought together stakeholders from government departments, anti-corruption agencies, media, as well as professional and civil society groups. It sought to identify and engage the key actors on how to get involved and also apprise Nigerians of the benefits of whistleblowing as an anti-corruption tool.

Our goal is to have a citizenry that is sensitive to its role in tackling corruption. As Nigerians, we must be aware that the fight against corruption is not one to be left for the government alone. We all have roles to play, and this is what the whistleblowing policy seeks to ensure.

The whistleblower policy has yielded results (figures from PICA are on pages 14 & 15) but a lot still needs to be done, particularly in the area of protection of whistleblowers. Though whistleblowing is not particularly new in Nigeria, from recent events we can all agree that with its formalization, the concept has great potential if certain basic requirements are met. These requirements must be actualized for the policy to be acceptable, credible and effective.

More than anything else, it is important to safeguard the integrity of the process and to protect whistleblowers. Whistleblowing as an instrument for tackling corruption can only survive where the safety of the whistleblower is guaranteed. While we call on all Nigerians to play their patriotic role in blowing the whistle on corruption, we hope those responsible for the management of the policy will benefit from the discussion here today to strengthen the policy framework, the integrity of the process and the safety of whistleblowers.

We are certain that there are concerns that Nigerians have about the whistleblower policy: effective institutional and legal frameworks, reporting procedures, retaliation against whistleblowers, etc. We hope this summit will offer us the opportunity to interrogate these concerns. We have assembled a very knowledgeable panel that will help us steer the conversation to achieve maximum results.

On behalf of AFRICMIL, I would like to thank them and all participants for making out time to be part of this process. We thank the chairman of today's occasion, Femi Falana, SAN, who has been part of this process every step of the way and has provided insight and direction for this project, The John D. and Catherine T. MacArthur Foundation for the support that has enabled us embark on this project, the staff of the MacArthur Foundation Africa office based in Abuja for their guidance, Dr Mohammed Dikwa, mni, the Secretary of PICA and his staff for the fruitful partnership, the anti-corruption agencies (EFCC, ICPC, CCB) and the National Orientation Agency (NOA) for always heeding our call.

Finally, I thank our partners in the media and civil society, including lawyers in the Whistle Blower Protection Network. You constantly amplify not just our work but through your reporting and advocacy, you have ensured that whistleblowers who suffer victimization are given a voice and that ultimately, they get justice. Our task has just begun!

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



PROTECTING WHISTLEBLOWERS

Apart from advocacy to create awareness about the whistleblower policy and the engagement with the Presidential Initiative on continuous Audit (PICA) to strengthen the implementation of the policy, Corruption Anonymous has been active in seeking redress for victimized whistle blowers. The following are some of the cases CORA has responded to in the last two years.

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



On April 25, 2016, Mr. Thompson 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.

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 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. However, following sustained advocacy by the African Centre for Media & Information

Literacy (AFRICMIL), other civil society groups, and the media, calling for his reinstatement, 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.

Mr Aaron Kaase, Principal Admin Officer (Press and Public Relations Unit) Police Service Commission

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 of N275,525,000.

For daring to blow the whistle, the Commission initiated Kaase's persecution with a trumped-up charge of collecting N1million to procure US visa for a client but failed to do so. Based on this, the Commission suspended him without pay through a letter dated May 27, 2015, on the ground that a prima facie case had been established against him.

The African Centre for Media & 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 police lawyer.

Reprieve came the whistleblower's way in November 2017 when the National Industrial Court to which he had prayed for reinstatement delivered judgment in his favour. He has since been recalled.



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



Mr. Ibrahim and his boss, Mr. Anibaba, both auditors at the Bank, were 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.

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 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.

Meanwhile, Ibrahim who has remained jobless since May 2017 is still battling for his own reinstatement. Although there are indications that the report recommended his recall, he has yet to be formally notified.

Mr. Joseph Babatunde Akeju, Chief Lecturer, Department of Accountancy, YABATECH

Mr. Akeju was to officially retire from service on March 20, 2018, at the age of 65 years, but was dismissed by the Governing Council of Yaba College of Technology headed by Prince Lateef Fagbemi, a Senior Advocate of Nigeria, SAN, on March 7, 2018.

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.

AFRICMIL has written to the Minister of Education for a reversal of the dismissal to allow Akeju to retire gracefully and honourably from the College, and is also following up on the whistleblower's petition at the Economic and Financial Crimes Commission (EFCC).



CORA ACTIVITIES IN PICTURES



Group picture of stakeholders at the unveiling of the Corruption Anonymous project in Abuja, October 12, 2017



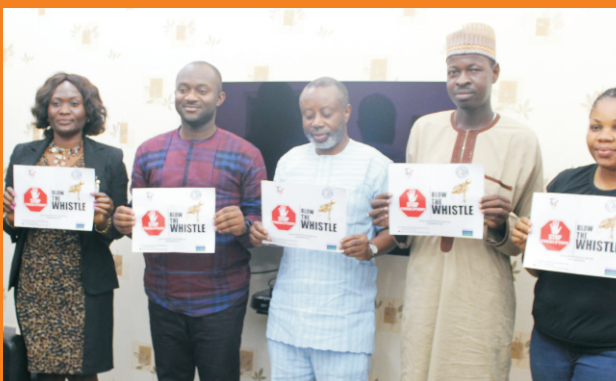
Group picture of participants at the technical workshop on whistleblowing organized for law enforcement and anti-graft agencies in Abuja, June 25, 2018



L-R Chido Onumah, Coordinator, AFRICMIL, Wilson Uwujaren (EFCC) Dayo Olaiye, Deputy Director, MAF, Nuhu Ribadu, Ex- EFCC Chairman, at the launch of Corruption Anonymous first year report, August 9, 2018



2nd right, Hon. Kayode Oladele, Chair, House Committee on Financial Crimes with AFRICMIL staff during a visit to the National Assembly, October 20, 2017



AFRICMIL and YIAGA staff after a courtesy visit to YIAGA office in Abuja, June 8, 2018



Group picture of participants at the AFRICMIL Kano town hall meeting which held on February 21, 2018



AFRICMIL staff, students and security officials of Baze University, during a mini whistleblowing awareness campaign initiated by law students of the school, July 31, 2018



L-R Prof Abdullahi Y Shehu of the National Open University of Nigeria (NOUN), Mr Femi Falana (SAN), Nuhu Ribadu (Ex- EFCC Chair), Muhuyi Magaji (Chairman, Kano State Public Complaints & Anti-Corruption Commission) at the National Stakeholders Summit, Nov 24, 2017

CORA ACTIVITIES IN PICTURES



A whistleblower, Joseph Akeju, recounts his ordeal at YABATECH during the Lagos town hall meeting, May 8, 2018



Group picture of participants at the Lagos town hall meeting, May 8, 2018



AFRICMIL staff and National Orientation Agency (NOA) staff after a courtesy visit to the NOA, Feb 16, 2018



Participants at the AFRICMIL technical workshop for public interest lawyers in Abuja, April 26, 2018



Group picture of AFRICMIL and ICPC staff after a courtesy visit to ICPC, May 28, 2018



Second from left, Chido Onumah, Coordinator of AFRICMIL, and resource persons at the Owerri town hall meeting, March 22, 2018



Group picture of participants at the Yola town hall meeting, Nov 22, 2018



Retreat for staff of the Presidential Initiative on Continuous Audit (PICA) Nov. 22 and 23, 2018

A REVIEW OF THE WHISTLEBLOWER POLICY

BY JOHNSON D. OLUDARE, B.Sc, ACA
ASSISTANT DIRECTOR (WB & SI) FEDERAL MINISTRY OF FINANCE/PICA

PREAMBLE

In a bid to recover looted funds from alleged corrupt individuals and organizations, the Federal Government in December 2016 announced the introduction of Whistle Blowing policy which is to be used as a tool to fight corruption

The policy framework comprises 19 points agenda for the implementation, information which a whistleblower can provide to fight corruption including the mismanagement or misappropriation of public fund and assets, financial malpractice or fraud collecting or soliciting bribes, corruption, diversion of revenues, fraudulent and unapproved payments, splitting of contracts, and procurement frauds among others.

THE POLICY CONTAINS 19 SECTIONS

- Introduction
- Policy statement
- Policy aims
- Principles
- Scope of the Policy
- Safeguards
- Responsibility of Whistleblowers
- Specific issues to raise
- Whistleblowers Assurance
- Confidentiality
- Anonymous Allegations
- Expected Whistleblowers
- Procedure and processes for whistleblowing
- Investigation and Enforcement
- Records and Reports of Investigation
- Guide for Internal Whistleblowers
- Whistleblowers protection against Retaliation
- External Referrals
- Untrue Allegations
- Caveats- Misuse of the policy
- Consultation and Review

1. Background : What is Whistleblowing? Whistleblowing means the reporting by employees of suspected misconduct, illegal acts or failure to act within the organization. A whistleblower is a person who exposes any kind of information or activities that are deemed illegal, unethical or not correct within an organization whether private or public

2. Policy Statement: The Federal Government is committed to the highest possible standards of openness, integrity and accountability. In line with that commitment members of public are encouraged to raise serious concerns regarding any aspect of Government's work through the appropriate channels without fear of reprisal.

3. Policy Aims: This policy aims to: Provide a coherent and consistent framework to enable public understand and implement procedures to enable compliance with the law and regulations; enable public identify what constitutes a serious concern or wrongdoing; enable and encourage public to effectively report a potential breach; provide avenues for members of public to raise concerns and receive feedback on any action taken; Reassure members of public that they will be protected from reprisals or victimization for whistleblowing in good faith.

4. Principles: The Federal Government seeks to support an environment promoting the three fundamental principles of corporate governance: openness, integrity and accountability. The responsibility for creating such an environment is shared by everyone and everyone has a role to play. This policy provides protection to Stakeholders for disclosures made in good faith

5. Scope of the Policy

The policy is designed to deal with any concern raised in relation to specific issues which are firstly in the public interest, The policy shall not apply to personal grievances concerning private contracts, complaints of bullying or harassment, or disciplinary matters. Such complaints will be dealt with under existing procedures on grievance in each organisations, bullying and harassment, discipline and ethical misconducts in the MDAs.

6. Safeguards

- It is the intention of this policy to make it clear that members of staff can speak out without fear of victimization, discrimination or disadvantage.
- Nothing within this policy document overrides the statutory rights of any member of staff.

7. Responsibilities of Staff in workplaces.

- The prevention, detection and reporting of wrongdoing are the responsibility of all those working for the organization or under its control. All staff and members are required to avoid activity that breaches this policy.
- All Staff must:
 - Ensure that they read, understand and comply with this policy;

- b) Raise concerns as soon as possible if you believe or suspect that a breach of this policy has occurred, or may occur in the future.
- iii. Whistleblowers are discouraged from approaching the media or politicians, as doing so may hamper an objective investigation if the matter extends into the public domain.
- iv. As well as the possibility of civil and criminal prosecution, staff and members that breach this policy will face disciplinary action, which could result in dismissal for gross misconduct.

8. Specific Issues to raise

The policy shall deal with specific concerns which are in the public interest and may include: Criminal offence/activity; fraud; financial mismanagement or corruption; physical or emotional abuse of prisoners, children or the elderly in care; health and safety issues concerning the workplace that puts the safety of workers or visitors at risk; medical negligence in health care establishment; undue favour shown, either on a contractual matter, or to a job applicant; bad working practice; breaches of legislation, e.g. Health and Safety, Data Protection Act; risks to the environment e.g. dumping damaging material; a breach of the Government, Department, Regulatory or Professional Body Code of Conduct; a breach of the Government Financial Regulations; concealment of any of the above and; payments in exchange for awarding contracts and/or offering, taking or soliciting bribes.

9. Employee Assurance

i. Federal Government recognizes that the decision to report a concern is not an easy one to make, not least because of the fear of reprisal from those being reported or other colleagues. The Government will not tolerate harassment or victimization from members of staff and will take appropriate action, including the application of disciplinary procedures, to protect you where you make a disclosure in good faith. and/or where you commit or attempt to commit a criminal offence.

It will be the responsibility of the Designated to ensure that appropriate action is taken against any person who places you, your colleagues or your family under any duress arising from any disclosure you may make in good faith.

ii. If your concerns cannot be confirmed by an investigation, no action will be taken against you, except where you raise a matter you know to be false

10. Anonymous Allegations

i This policy strongly encourages the public to put your name to your allegation. Protection against reprisals offered under this policy depends upon the organization knowing your identity. Concerns expressed anonymously are much more difficult to investigate as it is impossible to seek clarification or additional information.

ii It may therefore not be possible to progress a concern that has been raised anonymously. Anonymous allegations may be treated as a tip-off, and may be followed up via a routine audit.

11. Expected Whistleblowers

Any employee of an organization, Agencies or among the public Stakeholders who has a reasonable belief that there is serious misconduct relating to any of the matters highlighted in Section 8 above, may raise a concern under the procedure laid out in Section 12 below. Concerns must be raised 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 doubts. The disclosure must not be made for purposes of personal gain or to avoid personal loss, and in all the circumstances it must be reasonable to make the disclosure.

12: Procedures and Processes for Whistleblowing

- Whistleblowers will be initially asked to provide a valid email address and then asked to complete the form. Once the form has been submitted, a reference code will be sent to the email supplied by the Whistleblower. This auto generated reference code will be needed to monitor the status of the complaints by the Whistleblower. The concern raised will be assigned to a suitable Investigation Unit.

- The Investigation Unit will decide whether the matter should be dealt with under this policy. If Unit considers that the matter should be dealt with under a different Ministry policy, the Unit will advise the complainant as to the appropriate steps which should be taken. The Unit shall also recommend a referral of criminal cases to the appropriate Government Agency.

The Investigation Unit will reasonably appraise the information and decide whether there is a prima facie case to answer. This will depend on the nature of the matter raised and may be:

- i investigated internally;
- ii referred to be investigated externally and;
- iii the subject of independent enquiry.

Some matters following investigation, will need to be referred to the relevant outside body, e.g. the Police, Independent Corrupt Practices Commission (ICPC), Economic and Financial Crimes Commission (EFCC), or other Panel of Inquiry.

13. Investigations and Enforcements

Investigations shall be conducted as confidentially, objectively and speedily as possible. On enquiry, the Whistleblower will be updated with progress made in course of investigating the allegations.

The person to whom the disclosure is made may be contacted and accord to an initial investigation to establish the relevant facts.

The investigation may be conducted internally in the case of a professional misconduct and resource appropriation irregularities, or externally. The investigations unit shall notify the Party to whom the disclosure is made on of its findings.

The Party will then decide if there is a case to answer and what procedure to follow – this may include taking steps to set up a special internal independent investigation or reference to some external authority, such as the Police, ICPC, EFCC, etc. for further investigations or declare readiness to comply with the Unit's recommendations.

14. Records and Reports of Investigations

- As a standard, an official written record will be kept of each stage of the investigation procedures.
- A report of all disclosures and subsequent actions taken will be made by the Designated Whistle Blowing Unit.
- This record should be signed by the Investigating Officer(s) and dated. Where necessary the formal record need not identify the Whistleblower, but in such a case that complainant may be required to sign a document or make a declaration confirming that the complaint has been investigated. Such reports will normally be retained for at least five (5) years.

15. Guide for Internal Whistleblowers

The Ministry acknowledges the difficult choice an employee of the Ministry may have to make in whistleblowing as the issues that prompt the concern are likely to be complex. The following advice is recommended for internal whistleblowers:

- Endeavor to make any objections to illegal, unjust or unethical practices promptly so as to avoid any misinterpretation of the motives for doing so;
- Objectively keep focus on the issues and proceed in a discerning manner to avoid unnecessary personal criticisms which might distract the attention of Stakeholders from solving the problem;
- Be reasonably accurate in his/her observations and claims and keep formal records documenting relevant events as evidence and;
- Seek independent legal advice if in doubt of the implications of your actions and inactions.

16. Protection against retaliation as a result of Whistleblowing

• By this Policy, the Federal Government accepts that it has an obligation to ensure that any individual who whistle blow in public-spirit and in good faith are protected, regardless of whether or not the issue raised is upheld against any Party.

• 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 WBU, a further investigation may be instituted and disciplinary action may be taken against the perpetrator and a restitution shall be made to the Whistleblower for any loss suffered.

17. External Referrals

Where an internal stakeholder, who has made a genuine disclosure and who is not satisfied with the Ministry's response and enforcement procedures and reasonably believes that the issues raised in his/her disclosure and any allegation contained in it, are substantially true but not adequately addressed internally by the Ministry, he or she is at liberty to escalate the matter further by raising it with certain bodies or persons such as

- Civil Service Commission
- The National Assembly
- a legal adviser, etc.

Any employee of the Ministry who makes an external complaint in good faith to any recognized body or person after exhausting the Ministry's procedure, will be protected against victimization, harassment or other adverse treatment.

THE WHISTLEBLOWER POLICY

HOW FAR AND THE WAY FORWARD

BY MOHAMMED ISA
DEPUTY DIRECTOR, FMF

INTRODUCTION

One of the responsibilities bestowed on PICA in December 2016 was the development and implementation of the Federal Government Whistle Blowing 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.

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

WBP-OBJECTIVES

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

POLICY FRAMEWORK

The policy framework was approved by the FEC in December, 2016

It contains the following sections:

- Introduction
- Scope of the policy
- Specific Issues to raise
- Expected Whistleblowers
- Whistleblowers Identity Disclosures
- Procedures and Processes for Whistleblowing
- Investigation and Enforcement
- Whistleblower Protection against Retaliation
- External Referrals

IMPLEMENTATION UPDATE

• From inception to date, the Whistleblower unit received several communications out of which were deduced viable tips in classified and unclassified categories.

• Classified Tips are those involving Politically Exposed Persons (PEPs) and require immediate action. These are promptly forwarded by the 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 ones. These are investigated by the Investigating section of the Whistleblower unit.

ANALYSIS OF ACTIONABLE TIPS

S/ N	Violations	No. of Tips	Status
1	Contract Inflation and Conversion of Government Assets to Personal use	28	Ongoing
2	Ghost workers	21	Completed
3	Payment of unapproved funds	31	Ongoing
4	Embezzlement of Salaries of Terminated Personnel	42	Completed
5	Diversion of Excess Crude Oil Funds	5	Ongoing
6	Improper reduction of financial penalties	1	Ongoing
7	Diversion of Funds meant for distribution to a particular group of people (farmers)	1	Completed

S/ N	Violations	No. of Tips	Status
8	Diversion of funds to personal commercial Bank Account to earn Interest	1	Completed
9	Non-Remittance of Pension & NHIS Deductions	169	102 Cases Completed 67 Cases Ongoing
10	Failure to Implement projects for which funds have been provided	61	Ongoing
11	Embezzlement of funds received from Donor agencies	4	Case is Ongoing
12	Embezzlement of funds meant for payment of Personnel emoluments	172	113 Cases Completed 59 Cases Ongoing
13	Violation of TSA regulations by keeping funds in Commercial banks	58	42 Cases Completed 16 Cases Ongoing

S/ N	Violations	No. of Tips	Status	S/ N	Violations	No. of Tips	Status
14	Violation of FIRS (VAT) regulation by adjusting Value Added Tax payment	8	3 Completed 5 Cases Ongoing	20	Financial misappropriations (embezzlement)	87	76 Cases Completed 11 Cases Ongoing
15	Non-procurement of equipment required for Aviation Safety	137	102 Cases Completed 35 Cases Ongoing	21	Concealed bailout funds	4 States	Cases are Ongoing
16	Money laundering and Diversion of funds meant for approved projects	9	9 Ongoing	22	Mismanagement of Microfinance banks	3 MFBs	Case is Ongoing
17	Illegal Sale of Government Assets	4	1 Completed 3 Cases are Ongoing	23	Illegal Recruitments	33	1 Completed 32 Ongoing
18	Diversion of Revenue (IGR)	148	113 Cases Completed 35 Cases Ongoing	24	Violation of procurement Act	40	32 Cases Completed 8 Cases Ongoing
19	Diversion of funds, fraud in the implementation Cassava Bread fund	1	1 Ongoing		TOTAL CASES	1088	

WHISTLEBLOWER POLICY UPDATE

As at October 2018

Communications Received – 11,202
 Tips Received – 1088
 Ongoing Investigation – 418
 No. Investigation completed – 670
 Referral to EFCC/ICPC/DSS. – 41
 Convictions (EFCC) – 4
 Under Prosecution (EFCC) – 12

RECOVERIES

N7.8 Billions
 US\$378 Million
 £27,800

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

CHALLENGES

- Lack of Legal framework.
- The current administrative arrangement does not provide for whistleblowers protection;
- Lack of adequate source of funding;
- Lack of trained manpower;
- Bottlenecks in investigation due to inter-agency bureaucracies; and
- Lack of adequate awareness by the general public of the policy.

WAY FORWARD

- Sometimes there is the need for joint investigation and intelligence sharing;
- Non-Governmental Organizations (NGOs) should be deeply involved in the promotion of whistle-blowing and development of requisite policies;
 - NGOs should promote core responsibilities of advancing the cause of openness, probity and accountability in governance without politicization or political undertones;
 - Strengthen the relationship between the various Anti-corruption Agencies and enhance their capabilities and capacities;
 - Aggressive sensitization and public enlightenment programmes across all geo-political zones, and rural communities in particular, about the existence, aim, working of the Whistle-blowing Policy and gains;
 - There is need to convert Anti-Corruption unit of the MDAs to WBU and be reporting to the head of WBU;
- Employees should be regularly educated on the need to whistle-blow;
- High preference is placed on the protection of whistle-blower;
- Experience, continuity, training and retaining are key in any Whistle-blowing Policy;
- Investigations must be cost effective;
- There is need to publicize concluded investigation;
- There is need to inform the whistle-blower that their concerns raised are being considered without necessarily informing them of the stages and details;
- Legal/legislative framework is put in place to back up the policy.

ABOUT AFRICMIL



The African Centre for Media & Information Literacy (AFRICMIL): www.africmil.org is a pan-African centre that focuses on media, information, research, advocacy and training. Its objective is to deploy the opportunity that new media and information technologies offer in tackling socio-economic issues. It aims to promote media and information literacy as a key component in the enhancement of democracy and good governance and the promotion of accountability and orderly society.

ABOUT CORA



Corruption Anonymous (CORA) is a project of the African Centre for Media and Information Literacy (AFRICMIL) (www.africmil.org) that seeks to build public confidence and support for the Whistle Blower Initiative of the Nigerian government.

Why CORA?

Realising that the anti-corruption war is not a battle government can win on its own without the input of the people, CORA (www.corruptionanonymous.org) plans to mobilize citizens as the critical success factor in the war against corruption in Nigeria.

Some of the activities that have been undertaken under this project include public sensitization on the whistleblower guidelines, operation of an online platform to aggregate the challenges and issues emanating from the implementation of the whistleblower policy, training for targeted government agencies, advocacy, media engagement (including mobilisation of youth on social media) and technical support to administrators of the whistleblower policy.

CORA seeks to refocus the anti-corruption war by placing citizens in the forefront of the campaign. The idea is to use citizens to win the war against corruption by building their confidence and support for the whistleblower guideline in a way that is acceptable, credible and effective.

Goals of CORA:

The goal of this project is to promote implementation of the whistleblower policy by educating and mobilizing active involvement of citizens, citizens' groups and staff of key federal revenue agencies, and engaging the Federal Ministry of Finance and anti-corruption agencies to improve the critical architecture for the safety of whistleblowers and maintain the integrity of the guideline. In this regard, CORA pursues the following specific objectives:

1. Promote active citizens' involvement in the whistleblower guideline;
2. Canvass for proper implementation and accountability of the policy;
3. Promote partnership among critical stakeholders involved in the implementation of the guideline;
4. Campaign for the protection of whistleblowers against victimization

Key beneficiaries and target audiences:

To achieve these set goals, the project works with a broad spectrum of civil society to sensitize Nigerians on how to make use of the window of anonymous reporting provided by the whistleblower initiative to report corruption. The project also engages anti-corruption agencies and the federal government to strengthen capacity on how to utilize the whistleblower policy and ensure follow up on cases reported by anonymous tipsters.

www.CorruptionAnonymous.org:

This is a platform where issues of whistleblowing, including challenges that whistleblowers face, are documented. The site seeks to raise awareness about the impact of corruption and the need for the public to be involved in the fight against corruption. CorruptionAnonymous.org aggregates the reports, information, documents, views and perceptions of Nigerians on corruption and financial impropriety in various sectors of the Nigerian society as well as the different tiers of government. It also receives and transmits reports of alleged corruption to anti-corruption agencies and monitor their response.

Advocacy:

CORA has embarked on focused advocacy targeted at MDAs, anti-corruption institutions, media and relevant CSOs to protect and ensure transparent implementation of the whistleblower policy. The advocacy includes regular roundtables to assess performance and gaps in the implementation of the whistleblower policy, expert forums to discuss public engagement, the role of media, the role of legislators, the role of citizens, etc.

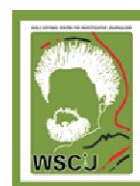
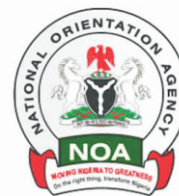
Looking forward; institutionalizing whistle blowing:

CORA plans to institutionalize whistleblowing by encouraging revenue-generating agencies like Federal Inland Revenue Service, Nigeria National Petroleum Corporation, Nigeria Maritime Administration and Safety Agency (NIMASA), and staff unions of commercial banks, as well as Ministries and MDAs to adopt the whistleblower guideline as a means of fighting corruption and ensuring accountability in the public sector. The project also seeks to advance the idea of civic engagement and citizen reporting.

Institutionalizing whistleblowing can lead to increased accountability and transparency in the management of public funds.

The next stage of this work is to sustain the notion of whistle blowing across board; the passage of the Whistle Blower Act as a basis for strengthening the war against corruption by protecting whistle blowers and the encouragement of the formation of a civil society coalition around whistle blowing to ensure broad acceptance of the whistle-blower initiative.

PARTNERS



**Wole Soyinka
Centre for
Investigative
Journalism**



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Act to stop it. **BLOW** the **WHISTLE** today

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Join government to stop am
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BLOW THE WHISTLE to stop am today, today



To submit tips visit:
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Call or text: 09098067946

 tips@corruptionanonymous.org
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