

CASE STUDY

Whistleblowing For Increased Government Accountability

A Case Study of AFRICMIL's Anti Corruption Efforts in Nigeria



Introduction

This case study was commissioned by the John D. and Catherine T. MacArthur Foundation and executed by Reboot Design in collaboration with the African Centre for Media and Information Literacy (AFRICMIL). This case study illustrates how the MacArthur Foundation's USD \$300,000 investment as part of its *On Nigeria* program has contributed to AFRICMIL's anti-corruption work which leverages partnerships to improve the anti-corruption process in Nigeria.

Since 2016, AFRICMIL has worked to improve accountability in the country's whistleblower process by increasing citizen awareness of the system, improving the technical

capacities of the government's whistleblower implementation team, and creating support mechanisms that enable the process to be carried out more efficiently. Through this work, AFRICMIL has contributed to both a federal savings of over USD \$1.6 billion by weeding out ghost workers as well as the recovery of over USD \$182 million from corrupt public officials.

To highlight findings from the implementation of AFRICMIL's whistleblower framework in Nigeria, Reboot conducted desk research, interviewed key informants, and conducted an online survey to inform this case study.

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Context: Corruption in Nigeria

Corruption issues in Nigeria have been extensively discussed, documented, and advocated against. Yet, the fact remains that for decades, and still today, perpetrators of corruption take advantage of loopholes within governance systems and processes to enrich themselves while avoiding scrutiny and exposure. Previously, government ministries, departments, and agencies (MDAs) conducted audit processes that were often approved and vetted by the very same people executing the work being audited. Without an additional layer of independent or external auditing processes, corrupt practices went unchecked and, as a result, previous reforms have proven ineffective.

Then, in 2015, the Muhammadu Buhari administration kicked off its leadership with a strong emphasis on implementing strategies to effectively tackle the corruption that leads to public sector decay in Nigeria. In keeping with this agenda, the administration set up the Presidential Advisory Committee Against Corruption (PACAC). This committee was tasked with fine-tuning and strengthening the implementation of the National Anti-Corruption Strategy (NACS).

In keeping with this mandate, PACAC recommended setting up an Assets Recovery Strategy (ARS) to help reclaim stolen assets. To support this strategy, a whistleblower framework was created to enable intelligence gathering on corrupt officials who have stolen public funds to amass personal wealth. The Presidential Initiative on Continuous Audit (PICA) was also established to identify and block leakages in government spending across all ministries, departments, and agencies (MDAs) with a focus on high financial traffic MDAs such as those handling procurements and revenue collection.

This case study gives insight to how AFRICMIL, a leading civil society organization in Nigeria, with the support of the MacArthur Foundation, contributed to the effective implementation of the whistleblower framework and, ultimately, the overall successes of the government's anti-corruption efforts. This case study highlights how AFRICMIL achieved results by working collaboratively with key anti-corruption agencies, the media, and other civil society actors.

AFRICMIL's Anti-Corruption Background

The African Media and Information Literacy Center (AFRICMIL) is a non-governmental organization established in 2009 with a focus on improving governance by promoting the principles of accountability through media, civic engagement, research, and advocacy. Since its inception, AFRICMIL has worked on projects that address media literacy, civic engagement, education, and equal gender representation (gender mainstreaming) in the service of good governance. In 2017, AFRICMIL launched Corruption Anonymous (CORA),¹ a project designed to leverage

the use of civic technology to increase citizen engagement with, and awareness of, Nigeria's whistleblower framework. CORA also monitors the activities of the country's anti-corruption agencies responsible for carrying out the whistleblower framework. Through this effort, AFRICMIL has increased citizen awareness of the whistleblower process, provided assistance and protection for whistleblowers, and offered technical support to anti-corruption agencies tasked with handling whistleblower processes.

1 Corruption Anonymous <https://corruptionanonymous.org/what-is-cora/>

A Policy Snapshot

The Federal Ministry of Finance, through the Presidential Initiative on Continuous Audit (PICA), led the design of the whistleblower framework which encourages citizens with information on financial regulation violations as well as the mismanagement of public funds or assets to report what they know to anti-corruption agencies. Through this process Nigerians are advised to report corruption they witness through an online portal,² by writing a letter to the Federal Ministry of Finance, or placing a direct call to the PICA office. In addition, the framework incentivizes citizens to report by providing financial rewards to those who provide tips that lead to financial recoveries.

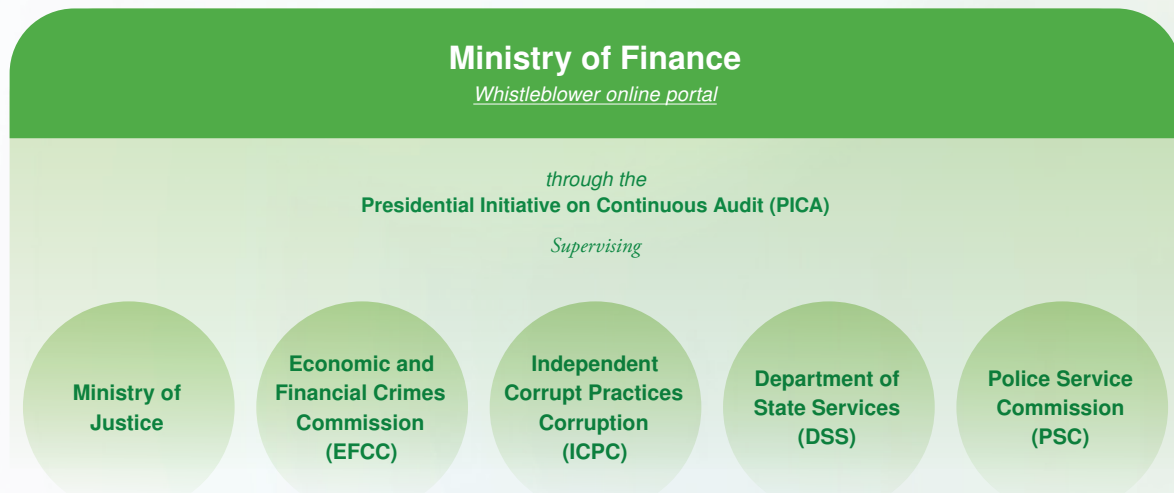
The key objectives of the whistleblower effort include:

- **Increasing the exposure of financial and related crimes**
- **Supporting the fight against financial crimes and corruption**

- **Improving public confidence in public entities**
- **Enhancing transparency and accountability within the management of public funds**
- **Improving Nigeria's ranking in the Open Government Index and its Doing Business indicators**
- **Recovering public funds that can be deployed to finance Nigeria's infrastructure needs.**

To carry out this work, PICA's Ministry of Finance coordinates a team of officials from key anti-corruption agencies who are tasked with investigating the tips provided by citizens, prosecuting those found to be guilty, and ensuring that whistleblowers are paid when the corruption cases they generate are concluded.

Whistleblower Framework Implementation Structure

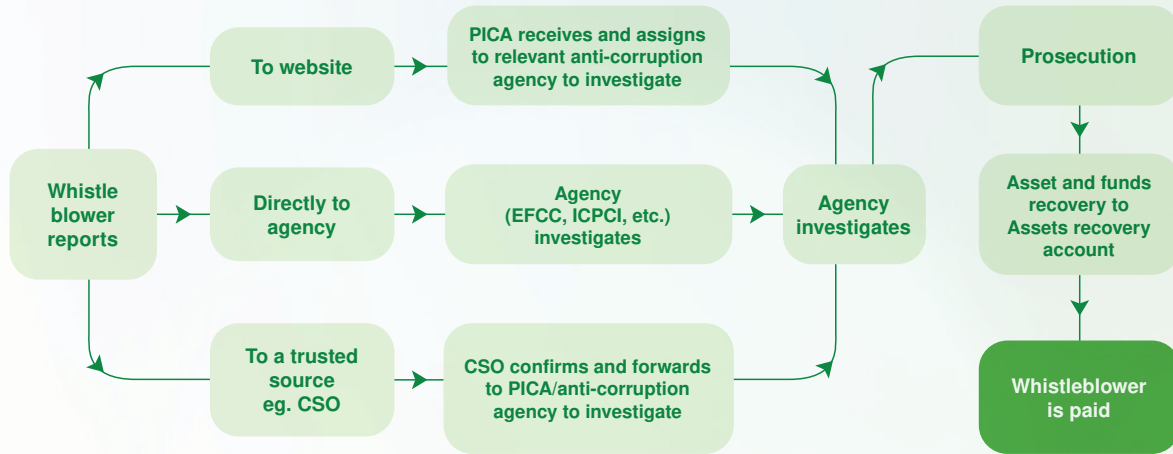


² <http://whistle.finance.gov.ng/Pages/default.aspx>

While the process of implementing the framework — from the beginning when the whistleblower reports to the conclusion when they receive their financial incentive — is meant to be straightforward, in practice it is less so. Invest-

igation and prosecution processes are often prolonged, which can lead to the public losing trust in the process as well as an increase in the chances that whistleblower identities become exposed.

Implementation Process



A Three-Pronged Approach



To implement and support Nigeria's whistleblower process, AFRICMIL works across three tracks by simultaneously collaborating with stakeholders in government, civil society, and the media. Through these strategic collaborations, the organization works to increase citizen awareness of

the whistleblower framework and their ability to utilize it, increase the capacity of the agencies responsible for implementing it, and keep whistleblowers in the public eye to create a buffer between them and the backlash they can face. A breakdown of each of the three prongs follows.

Raising Citizen Awareness and Utilization

Hosting regional town hall meetings. To raise awareness of the whistleblower program among citizens, AFRICMIL engages communities through town hall meetings held across Nigeria's six geopolitical zones in partnership with the PICA, the National Orientation Agency (NOA), and other anti-corruption agencies. The meetings are conducted with a focus on giving citizens the information they need to understand and use the whistleblower framework, but also to earn trust and community buy-in for anti-corruption efforts. The media and other civil society actors are typically present at these town halls as well.

Appearing on national and regional radio programs. To reach even more communities across the country, AFRICMIL takes advantage of existing radio programs with large audiences to both maintain and expand information sharing on whistleblowing and its critical role in curbing corruption. By tapping into the cost-effective broadcast media that is preferred by many across Nigeria, AFRICMIL has been able to reach a wide array of audiences in their own languages. Through these programs, AFRICMIL educates citizens on the whistleblowing processes in Nigeria while also discussing implementation issues. These radio

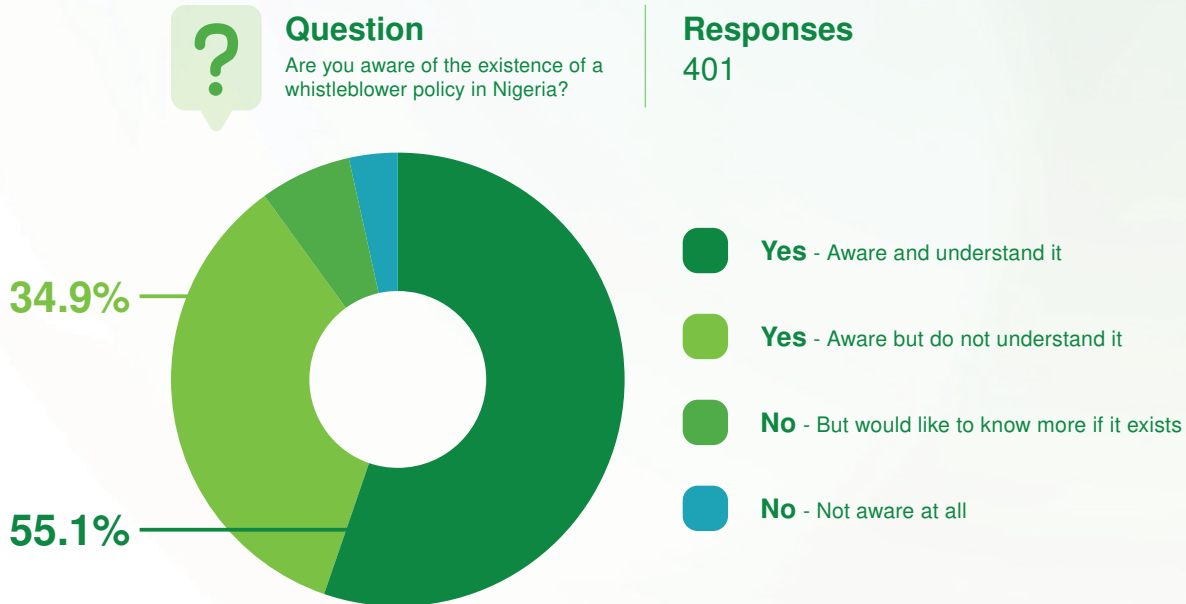
appearances are held in collaboration with media houses including other *On Nigeria* partners like the Progressive Impact Organization for Community Development (PRIMORG).

Executing strategic media and civil society partnerships. To sustain awareness and ensure that whistleblowing remains centered in public attention and discourse, AFRICMIL collaborates and partners with the media and civil society organizations across the country. AFRICMIL trains them on how to support whistleblowing through amplification since the longer the conversation is sustained, the more citizens' understanding and uptake of the framework increases.

Survey Findings on Awareness

To get a high level understanding of the reach and citizen awareness that AFRICMIL's efforts produce, Reboot surveyed citizens across Nigeria's six geo-political zones. With over 400 responses, survey findings show insights on the perception and levels of awareness of whistleblowing in the country, including citizens' perceptions of its efficacy as a tool for curbing corruption in Nigeria. This survey was issued between August and October 2020 using social media, email outreach, and in-person interviews to generate responses. Of the 401 respondents, 90% said they were aware of the whistleblower framework's existence. Of those respondents, 55% said they fully understood the initiative while 34.9% said they were aware of it but lacked a complete understanding.

Data from the Survey



Supporting and Strengthening Implementers

Training anti-corruption agency personnel. To ensure that anti-corruption agency officials involved in implementing the whistleblower strategy are adequately trained to do so effectively, AFRICMIL holds training sessions for offi-

cial from anti-corruption agencies — particularly those assigned to work directly with PICA. These trainings are the result of a needs assessment designed to uncover the capacity and skill gaps among officials. While AFRICMIL

identified the specific needs, forensic audi technical experts are engaged to carry out the training officials across the six-state area.

Training and establishing a network of pro-bono lawyers. To ensure effective representation for citizen whistleblowers, AFRICMIL holds workshops for a network of

public interest lawyers on the whistleblower initiative, its benefits, and the risks involved for whistleblowers. Through this network of pro-bono lawyers and legal services, citizens and journalists are now able to access legal representation quickly and at minimal cost. This offers critical resources and protection for those engaging in the whistleblower process.



Providing a Buffer for Whistleblowers

Supporting intimidated whistleblowers. In addition to the network of pro-bono lawyers, AFRICMIL has set up a Whistleblower Protection Network (WPN) of journalists who report on and escalate the cases of whistleblowers who suffer retaliation. This keeps the issue in the public spotlight, thereby ensuring that, should anything happen to a whistleblower, the public would soon find out. This

network also enables effective advocacy for whistleblowers who end up being exposed. For whistleblowers whose identities are revealed and whose cases have become marquee whistleblowing cases, AFRICMIL advocates through the relevant organizations and public officials within the network to restore any injustices whistleblowers suffer. AFRICMIL often helps whistleblowers regain employ-

ment or receive remunerations they're entitled to that were previously denied to them.

Providing an added layer of protection. In the event that citizens remain skeptical about the authorities and would prefer not to report directly for fear of exposure, AFRICMIL accepts tips and forwards them without identifying the whistleblower to PICA, which then sends the tip to the relevant anti-corruption agency for investigation. In some cas-

es, these tips are also sent through other AFRICMIL civil society organization collaborators responsible for sustaining the amplification of the whistleblower framework in their individual states. This process of sending in tips on behalf of the whistleblower provides an added layer of protection for citizens since, in some cases, even the investigating agency is unaware of the true identity of the whistleblower in the initial stages, thus protecting the whistleblower from unnecessary exposure risks.

The Whistleblower Profiles

Below are notable cases of whistleblowers who exposed corruption within their organizations and were ultimately exposed. Their cases have served as a powerful inspira-

tion for civil society and government agencies working on a whistleblower protection bill to improve whistleblower rights in Nigeria.



Name: Aaron Kasae

Occupation: Civil servant with the Police Service Commission (PSC)

Whistleblowing for Accountability in the Police Service Commission

Mr. Kaase wrote a petition on May 21, 2015 to the Economic and Financial Crimes Commission and the Independent Corrupt Practices and Other Related Offences Commission that accused Mr. Mike Okiro, then Chairman of the Police Service Commission, of corruption, abuse of office, and fraudulent acts to swindle the PSC of a total of N 275,525,000.

The PSC sought and obtained N 350 million 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 even though the entire staff numbered just 391. One training for the 391 staff was held in Abuja only.

In retaliation, the commission falsely charged Mr. Kaase' with collecting N 1 million to procure a U.S. visa for a client but failing to do so. On this basis and with a letter dated May 27, 2015, the commission suspended him without pay on the grounds that a *prima facie* case had been established against him.

AFRICMIL petitioned the Nigerian Bar Association, the Inspector-General of Police, and the Police Service Commission over the unprofessional conduct of the PSC's lawyer.

In November 2017 the National Industrial Court delivered a judgment in Mr. Kaase's favor. The court declared Kaase's suspension null and void and of no effect. The judge ordered that he be reinstated immediately and all emoluments and entitlements paid to him.



Name: Murtala Aliyu Ibrahim

Occupation: Lecturer at Base University, Department of Accounting and Finance

Whistleblowing for Accountability in the Federal Mortgage Banking System

In 2016, while conducting regular internal audits, Dr. Aliyu Ibrahim and his colleague discovered contract fraud. They found that the finance and accounting team at the Federal Mortgage Bank had reported a surplus income of over N 423 million, which was actually a loss.

Based on findings from this audit process, Dr. Aliyu Ibrahim discovered and reported a breach of the Public Procurement Act itself. In 2017, his appointment was terminated and, even though he was reappointed in 2018 following a petition, he was terminated yet again in 2019. As a result, Dr. Aliyu Ibrahim endured a series of transfers which affected his and family's lives.

Through a series of petitions to the Minister for Works and Housing and all the way up to the National Assembly, AFRICMIL was able to secure Dr. Aliyu Ibrahim's full reinstatement and that of his colleague as well. Dr. Aliyu Ibrahim now works at the Taraba State branch of the bank and, while he is disillusioned by the experience — "this is a regret in a way," he says — he still feels that "what I have done is right."



Name: Ntia Thompson

Occupation: Assistant Director, Head of Servicom Unit within the Directorate of technical cooperation in Africa (DTCA)

Whistleblowing for Accountability in a Multilateral Technical Directorate

On April 25, 2016, Mr. Thompson reported a case of fraud totaling USD \$229,000 and N 800,000 perpetrated by a group of individuals to the Economic and Financial Crimes Commission (EFCC).

The funds were meant for the monitoring and evaluation of projects within the Nigerian Technical Cooperation Fund (NTCF) as well as for the celebration of the tenth anniversary of the NTCF. The funds were jointly managed by DTCA and the African Development Bank. Thompson raised alarm in line with the government's determination to curtail widespread corruption in the public sector, yet he became a target for severe punishment including threats and intimidation.

Amid the resulting emotional turmoil, Mr. Thompson 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 the government announced the whistleblower policy as a demonstration of its commitment to the fight against corruption, Mr. Thompson was indefinitely suspended from his role in a letter signed by Sanda S. Isah, the head of DTCA's Department of Administration.

Mr. Thompson sent petitions to the Office of the Head of Civil Service of the Federation as well as the Minister of Foreign Affairs. Following sustained advocacy by AFRICMIL and the media calling for his reinstatement, on April 5, 2017 the Ministry declared that Mr. Thompson's "offenses" were not punishable by retirement from service and his retirement was declared null and void. Mr. Thompson was reinstated on June 20, 2017 but, instead of resuming his original role, he was redeployed to the library.



Name: Joseph Babatunde Akeju

Occupation: Chief Lecturer, Department of Accountancy, YABATECH

Whistleblowing for Accountability in Academia

Mr. Akeju was set to officially retire from service on March 20, 2018 at the age of 65, but was instead 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 behavior within the institution. This was the second time Akeju was dismissed as punishment for his principled stance with respect to openness, transparency, and accountability.

AFRICMIL has written to the Minister of Education asking for a reversal of the dismissal in order to allow Mr. Akeju to retire gracefully and honorably from the college. AFRICMIL is also following up on a petition that Mr. Akeju wrote to the Economic and Financial Crimes Commission (EFCC).



Name: Sambo Abdullahi

Occupation: Deputy General Manager/Head of Internal Audit, Nigerian Bulk Electricity Trading (NBET)

Whistleblowing for Accountability in The Electricity Sector

Mr. Abdullahi discovered an illegal over-payment of N 2 billion to two plants in Ondo State, neither of which have the gas supply agreements nor the gas transportation agreements that are required by the industry. Mr. Abdullahi also refused to endorse payments for irregular purchases, irregular salary bonuses, and legal services that violate the Public Procurement Act.

As a result, Mr. Abdullahi wasn't fired or suspended, but was redeployed to the Learning and Development Unit and has been denied his salary and other entitlements since December 2017.

Despite directives that Abdullahi's salary should be restored and he be reinstated immediately, Dr. Marilyn Amobi, Managing Director/CEO of NBET, refuses to comply. Her defiance of a ministerial order is unprecedented in the history of public sector administration in Nigeria. Further, Dr. Amobi was involved with Mr. Abdullahi being detained by State Security Services (SSS) for more than twenty-four hours.

AFRICMIL petitioned the Secretary to the Government of the Federation (SSGF); the Chairman of the Nigerian Electricity Regulatory Commission (NERC); the Minister of Power, Works, and Housing, Babatunde Raji Fashola; and the Director General of the Bureau of Public Procurement (BPP); and various anti-corruption agencies to address Mr. Abdullahi's situation.

On March 11, 2020, Mr. Abdullahi finally saw a court judgement in his favor. Further, the Economic and Financial Crimes Commission, the Independent Corrupt Practices and Other Related Offences Commission, the Auditor General of the Federation, and the Bureau of Public Procurement all issued reports indicting Dr. Amobi and recommending her immediate prosecution.



The Immediate Wins

A needs assessment conducted by AFRICMIL to gauge the capacity of the staff within implementing organizations — primarily PICA and representatives from key anti-corruption agencies that make up the whistleblowing team — revealed knowledge gaps around the scope and practice of forensic investigations, the technicalities of exchange rate fluctuations, and identifying malpractices in the oil and gas

sector. To address these gaps, AFRICMIL provided trainings to implementation staff as well as hosted a strategy retreat for a team of PICA staff members. During the retreat, the progress of the whistleblower framework was evaluated in order to address weaknesses and fortify strengths based on years of previous work. As a result, AFRICMIL's immediate wins include:

A Strengthened and More Capable Implementer

As a result of the various capacity building training and strategy refresh sessions supported by AFRICMIL, PICA's processes and investigations that constitute its effort to address leaks in government spending are happening more effectively and efficiently. Two such processes in particular are the identification of ghost workers in the civil service sector and the discovery of additional violations of the Public Procurement Act, such as MDAs not remitting to the Treasury Single Account where government revenues, incomes, and receipts are consolidated.

Thanks to AFRICMIL's efforts, the whistleblower initiative has seen an increase in usage and, as a result, PICA's investigations into Public Procurement Act violations and the subsequent weeding out of ghost workers has saved the government over

**N596 billion
(USD \$1.6 billion)**

between 2016 and 2018 alone.

Total savings in 2016: N 97,939,974,344.25

Funds saved through payroll verification, reduction in allowances, and a reduction in personnel costs.

Total savings in 2017: N 110,461,098,196.00

Funds saved through personnel verification exercises and a reduction in regular allowances and personnel costs.

Total savings in 2018: N 387,888,899,702.16

Funds saved through a personnel audit, personnel verification exercises, and prosecutions.

Thanks to PICA's work in collaboration with other anti-corruption agencies, the investigation of whistleblower tips has resulted in a total recovery of over

USD \$182 million³

between 2016 and 2019.

³ <https://www.premiumtimesng.com/news/headlines/223254-nigerian-govt-recovers-151-million-n8-billion-looted-funds-whistleblowers-minister.html>

Breakdown of Fund Recoveries Through Whistleblower Tips (as of February 2019)	
N 3.5 billion (USD \$9.2 million)	Recovered from a former group managing director at NNPC.
N 51.9 billion (USD \$136.7 million)	Recovered from an account at a commercial bank under a false identity.
N 13.7 billion (USD \$36 million)	Recovered from various individuals.

Enlightened and Engaged Citizens

The previously mentioned survey — which was disseminated across Nigeria's six geo-political locations that netted over 400 responses — showed that citizens across the country are aware of and willing to engage with anti-corruption agencies and the whistleblowing initiative. As de-

tailed in the findings below, while 37.9% of respondents said there is low likelihood that they would report corruption cases, 23.4% said there is a high likelihood that they would report and 38.7% said they would report any major corruption that they witness personally.

Data from the Survey

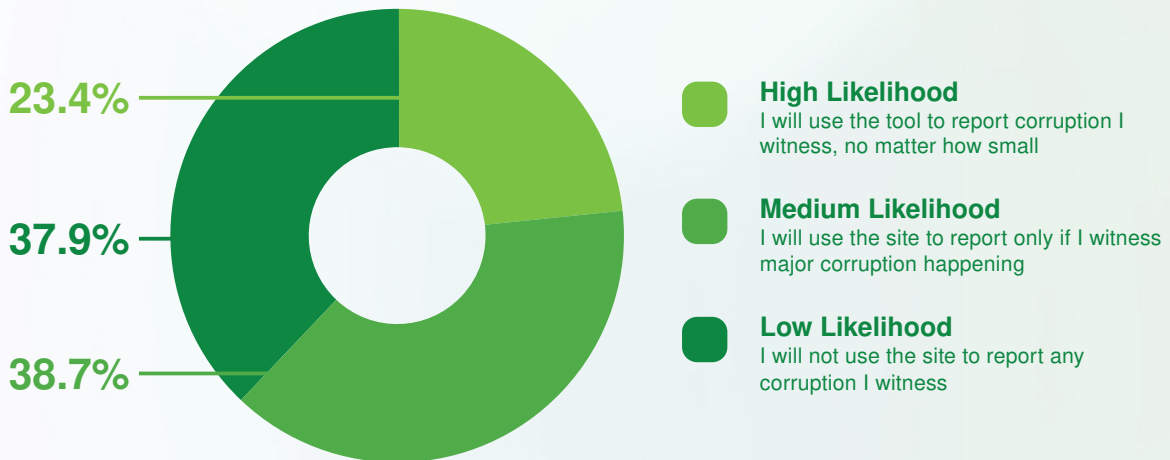


Question

How likely are you to interact with the www.whistle.finance.gov.ng by anonymously reporting corruption happening around you?

Responses

401



While data on the number of people reporting corruption through civil society organizations has not yet been captured, the data from PICA shows a number of impacts stemming from whistleblower reports:



As citizens become more engaged and incentivized to report, and as more reports are made both directly and indirectly to anti-corruption agencies, the public now perceives corruption cases as resulting in prosecution. Further, many corruption cases are now highlighted in the media with several considered to be high profile cases. This level of attention and focus serve as constant reminders that anti-corruption work continues and of the benefits it produces.

For some Nigerians, however, prosecutions appear to target individuals not politically aligned with the current administration. Despite this arguable perception, a number of prominent cases result in convictions and recoveries. An example of one such case is that of the Group Managing Director of the Nigerian National Petroleum Corporation (NNPC), the corporation that regulates Nigeria's petroleum industry which is the country's primary source of revenue and on which the national budget is based.



Case Spotlight

Recovery of Large Sums Hoarded From an Ikoyi Flat

The case of over USD \$43 million found in a flat in Ikoyi, Lagos State, Nigeria

It started with a tip. Working off a whistleblower tip, the Economic and Financial Crimes Commission (EFCC) raided a residence and discovered USD \$43.4 million in cash. Apart from the U.S. dollars, the EFCC investigators found nearly £27,800 and roughly N 23 million as well.

That tip led to investigations and court judgements. This discovery led to a huge public outcry and controversy concerning the owner of the funds and the need for the individuals to be properly prosecuted. This led to speculations and counter speculations as well as claims and counterclaims by various high-ranking public officials including the Governor of Rivers State, Nyesom Wike; a former aviation minister, Fani Kayode; and many others.⁴

Ultimately investigative agencies tied the money to the former Director General of the National Intelligence Agency, Ayodele Oke, who claimed the funds were meant for covert national security and special service operations designed to combat terrorism. His claim was never proven.

President Muhammadu Buhari eventually suspended Ayodele Oke and set up a three-person panel headed by the Vice President Yemi Osinbajo to properly investigate the matter. Ayodele Oke was fired from his role in October 2017. To date, there has been no official confirmation as to who the owner of the discovered funds. Since the deadline for the owner(s) to come forward and claim their money has come and gone, a Federal High Court Judge in Lagos ordered it forfeited.

The whistleblower was compensated. The whistleblower responsible for this discovery received a total of N 421 million (USD \$1.1 million). Following this reward, at least three people took the Federal Government to court claiming that they had also blown the whistle and sought compensation.⁵ In December 2017, the lawyer representing the whistleblower revealed that his client had left the country after receiving their first payment.

⁴ <https://www.pulse.ng/news/local/ikoyi-loot-court-grants-permanent-forfeiture-of-controversial-apartment-to-fg/5werj96>

⁵ <https://www.today.ng/news/nigeria/ikoyi-whistleblowers-drag-federal-govt-court-37105>

Shifting Norms on Corruption

The case of the former Director General of the National Intelligence Agency, prominent as it is, is just one of many such cases. Since 2016, the media has kept many ongoing corruption cases in the spotlight and, as a result, there has been a strong shift in cultural norms related to corruption.

Public officials are adjusting their behavior. With citizens aware of the whistleblower framework and the media awash with pictures of large sums of money being discovered as a result of whistleblowing, public officials are increasingly aware that business as usual cannot continue. In addition, with investigations leading to prosecutions and convictions, public officials are even more aware of the fact

that their actions are being watched and scrutinized and that there can be consequences for corruption.

This has created a shift in attitude among public officials. Fewer of whom brazenly display wealth that cannot be explained as the risk of public humiliation and embarrassment has become too high a price to pay for corruption. In one state, legislators are less likely to push for budget padding, while in another public officials are less likely to corrupt bid procurement processes following the suspension of an officer who applied for a bid using his personal company (which is against the law).



Key Challenges

The initial excitement on the part of citizens and fear on the part of corrupt officials that the whistleblowing program brought is declining as implementation difficulties have become more evident. Despite the wins detailed in this case study, there remains a myriad of challenges that will require systemic reforms in order to translate these wins into long term successes. Key informants of this case study as well as those who have partnered with AFRICMIL have identified central challenges to be addressed:

Waning public trust in government institutions.

There is a deep mistrust of governmental systems thanks to prevailing perceptions that the government is selective in the anti-corruption cases it chooses to pursue and investigate. This mistrust is further compounded by drawn out court processes which leave the whistleblower open to harassment and disruptions to their livelihood and personal life while the case plays out in court. As in the case of Aaron Kaase outlined above, he was suspended indefinitely without salary while enduring serious threats to his life and family. A member of the House of Representatives, who was also chairman of the appropriation committee, was suspended for revealing to the public that the 2018 national budget was padded. These examples demonstrate that whether high or low ranking, people who blow the whistle can, and will, face harassment, which further dampens citizen's trust in the government's ability to protect people who provide tips.

Further, whistleblowers are not paid a finder's fee upfront. They are paid only once a conviction has been

secured. Therefore, many citizens who are not deeply familiar with the whistleblower process perceive payment timing to be a government tactic to discourage whistleblowing.

The lack of a legislative framework. The existing whistleblower framework does not explicitly guarantee anonymity nor protections for whistleblowers or their families. However, PICA has worked collaboratively with the Ministry of Justice, anti-corruption agencies, civil society organizations, and technical experts in policy development to draft legislation to be introduced at the National Assembly. This legislation is designed to strengthen and protect the whistleblower framework and its actors. The specific challenges to be addressed through the bill include:

- Guaranteed protections for whistleblowers
- Strengthening inter-agency coordination for more effective implementation
- The provision of investigative powers to PICA to enable more effective and efficient delivery of the framework, especially to subnational levels
- The addressing of jurisdictional barriers that pose challenges to prosecution across jurisdictions
- The establishment of special courts to expedite the prosecution of corruption cases

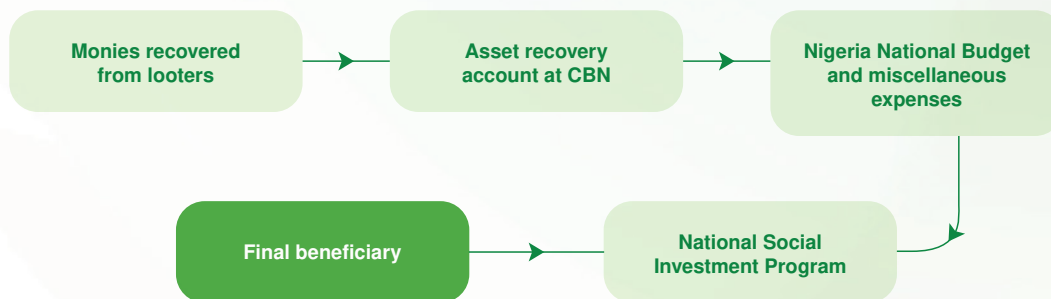
Indirect Wins

While existing challenges are systemic and, thus, difficult to completely address, the impact of AFRICMIL's work has had ripple effects that extend to communities across Nigeria.

Funds recovered through whistleblower investigations, prosecutions, and asset forfeitures are paid into the Asset Recovery Account which provides additional revenue for the national budget. In times of emergencies such as

the COVID-19 pandemic, the account funds emergency spending. In "normal" times, the additional revenue that the whistleblowing program brings in enables the government to allocate funding to the National Social Investment Programs (NSIP). Already in 2021 the government has allocated N 765 billion from the national budget to the NSIP. More funding means that these social programs can reach more communities and individuals.

Money stream



The NSIP at a Glance

Nigeria's National Social Investment Programs (NISIP) are a set of programs delivered by the National Social Investment office, which was created in 2015 to oversee the implementation of social investment programs across the country.

Program	Description
National Home Grown School Feeding Program <i>Funded through the national budget</i>	This program focuses on increasing school enrollment, reducing malnutrition in poor children, empowering cooks, and supporting local agriculture to help stimulate economic growth. The program provides daily school meals to children in primary grades 1-3 at local public schools.
Government Enterprise and Empowerment Program <i>Funded through the national budget</i>	This program provides soft loans to micro, small, and medium enterprises (MSMEs) in amounts up to N 100,000 (USD \$260) to help grow their businesses. Targeted beneficiaries include businesses in both the formal and informal economies.
N-Power <i>Funded through the national budget</i>	This program helps Nigerians between the ages of 18 and 35 to acquire lifelong skills that enable them to become productive members of their communities by providing targeted support through both graduate and non-graduate programs.
Conditional Cash Transfers <i>Partly funded through the national budget</i>	This program provides conditional cash transfers to poor and vulnerable households across Nigeria. Each household receives a N 5000 (USD \$13) stipend paid in six installments throughout one year. Women and nursing mothers are the target recipients.



Looking Ahead

AFRICMIL's work highlights several opportunity areas that foundations, development organizations, and stakeholders that seek to support whistleblowing — and, by extension, open and transparent government in Nigeria and beyond — can support:

Strengthening networks and linkages for effective and sustainable system reforms. Government leaders come and go, but systems often remain the same. The successes recorded in this case study demonstrate that impact can be achieved within the system even in the absence of a strong legal framework or policy change. By adapting to the realities and the immediate needs of whistleblowers and the whistleblower implementation network and identifying and setting up legal and media support networks AFRICMIL shows that impact can be achieved within the current system. Donors and accountability actors alike can work to build on AFRICMIL's successes by supporting the improvement of the links that form these networks in order to strengthen them, thereby increasing their influence and sustainability beyond government administrative cycles.

Enabling the institutionalization of the whistleblower framework. The AFRICMIL approach

shows that change can happen even without strong policy backing, however the challenges of implementation remain strong arguments for a legal framework that institutionalizes whistleblower initiatives. Donors, civil society actors, and other communities interested in accountability can help ensure that good work becomes institutionalized through policy by proactively supporting organizations advocating for the passage of the bill. In addition, donors can support implementation proactively to ensure that there is more disclosure on where the recovered funds are going.

Recognizing and building on AFRICMIL's self-fulfilling approach. As AFRICMIL's Corruption Anonymous program continues to enlighten, engage, and incentivize citizens to report corruption, the numbers of reports and tips will increase. As the number of citizens who blow the whistle and receive rewards increase, others will become more incentivized to report and the system ultimately reinforces itself. Donors and partners alike should continue to support and strengthen this system to ensure that citizen trust and engagement is rebuilt, continued, and increased as participation in whistleblowing efforts is critical for success.