INFLUENCE OF CORPORATE GOVERNANCE PRACTISES ON SERVICE DELIVERY AMONG COUNTY GOVERNMENTS IN KENYA

BY

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MASTER OF BUSINESS

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DECLARATION.

I declare that this dissertation is my original work that has not been published before nor has been submitted elsewhere for a degree award. I can also confirm that it contains no material written or published by other people with the exception of areas in which their work has been duly referenced and the authors acknowledged.

Signature.. Date..

This research Dissertation work has been submitted to the University for Examination with my approval as the University supervisor.

Signature... Date.....16.1.2024....................

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ABSTRACT

This study aims to investigate the impact of corporate governance on service delivery in Kenyan county governments, with a particular emphasis on Isiolo County. The study's four main objectives are examining management abilities, organizational transparency, internal control mechanisms, and the county assembly's oversight function. Corporate governance practices refer to the set of procedures that businesses use to make sure their operations are transparent, responsible, effective, efficient, and long-lasting. By protecting the rights of stakeholders, these methods also hope to benefit the economy and society. In its most basic form, corporate governance is a management philosophy based on democratic values, true representation, and active involvement. Early 2000s business scandals like Enron, WorldCom, Tyco, and others led to the enactment of laws intended to keep similar problems from happening in the future. These rules place a strong emphasis on managing firms through the implementation of sound corporate governance procedures. It is anticipated that the implementation of sound corporate governance principles will improve county governments' capacity to serve residents within their various jurisdictions in an efficient and timely manner. This study examines the impact that corporate governance practices have on county governments in Kenya in terms of service delivery. The research study applied descriptive research design so as to determine the relationship between effective service delivery and corporate governance. The study targeted the county leadership and departmental heads. Questionnaires were administered to 170 respondents. Regression, t-test, correlation and F-test were applied in analyzing the primary data. The results revealed that transparency, accountability, and good governance practices are essential for ensuring that services are delivered efficiently, equitably, and in accordance with legal and ethical standards. Transparency in county governments is essential for promoting accountability, fostering trust, and ensuring that government officials and agencies are serving the public interest. County governments must therefore maintain a strong commitment to providing essential services that enhance the well-being and quality of life for all members of the community. County governments should regularly review and update their control systems, train staff on control procedures, and maintain a culture of compliance and accountability. The study concluded that Effective governance is essential for ensuring that county governments meet the needs of their residents, maintain transparency, and uphold democratic principles.

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Terms and definitions

Corporate governance- is the process through which firms achieve their goals with regard to their investors and stakeholders by combining best practices with corporate policies. It has to do with the management and control of the organizations (Mallin, 2007).Governance is the framework within which decisions are made and actions are taken to provide services to the public or specific target groups. Good governance practices are characterized by transparency, accountability, efficiency, and equitable resource allocation, are essential for ensuring that service delivery is effective, responsive to the needs of the population, and of high quality. They also help build public trust and confidence in the service providers.

Service Delivery- Bahagat and Black (2002) define service delivery as the provision of essential resources—such as water, energy, sanitation, infrastructure, land, and housing—to citizens in a public setting. Therefore, service delivery is a business function that links clients and service providers, wherein the provider provides services to the client in the form of tasks or information. Delivering services that add value to the client is what constitutes effective service delivery**.**

Organizational transparency- according to Meijer (2013), is the standard of communication that must be trustworthy, factually correct, understandable to the target audience, and presented in a way that encourages the public to adopt the desired behaviors and trust the organization. It also requires the organization to be forthcoming and open in order to provide evidence of information that the public can rely on and use to make decisions that affect both the organization and the public (Meijer, 2013).

Internal control systems- are the policies, procedures, and practices that a company establishes and puts into place to maintain smooth operations, avoid unintended events from occuring, and manage those events, according to Mwindi (2005).

Managerial skills- are a collection of attributes and proficiencies in skills that each member of the management/leadership class should have in order to carry out his or her tasks and responsibilities in an efficient manner (Clarke, 2004)

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

The public sector has over the years evolved to appreciate dynamics in the way services are delivered to citizens. The rapid development of information communication and technology, globalization, good corporate governance practices and advancement of management models have necessitated public sector reforms to conform with the global trends in stakeholder relations, in this case effective and responsive public service.

Corporate governance inculcates promoting the law compliance in letter, spirit and demonstrating ethical conduct. It implies the property rights protection, contracts enforcement in law, management and economics for centuries. In 1980s the corporate governance concept became famous and was being used as a way to limit liability. It gained eminence in the period characterized by stock market declining globally and fall of some organizations because of poor practices in corporate governance (Brown, 2001).

The collapse of the corporate was the main driver for new change to corporate governance culture and code. More corporate globally fell in 1980s, a change of attitude was experienced with a great expectation of improved performance on the management of the organizations boards. The top leadership of every organizations and management was put to task to effectively run the organizations in a proper way and in the right procedure. Worldwide acknowledgement was put across for better corporate governance improvement which was very significant for the development and growth of a country's economy.In Africa, a clear strategy on corporate governance consequently has brought the idea of public and private awareness, policies to govern public resources, investigations into the misuse of the public resources and good management practices in governmental bodies. The corporate governance has therefore been on the leadership and management agenda worldwide for public office holders (Omondi, 2008).Plans have been put on place to ensure that executive officers of state corporations make effort to improve corporate reputations.

The mandate of CMA takes corporate governance very serious for all the underlisted Companies and devolved government in contribution to economic developments (CMA, 2013).

1.1.1 Corporate Governance

Corporate governance encompasses the set of corporate policies and optimal approaches that organizations adopt to achieve their goals while addressing the needs and concerns of their investors and stakeholders, as outlined by Mallin in 2007. It serves as a mechanism for maintaining a delicate equilibrium between the welfare and interests of various entities associated with a corporation, including the community, shareholders, customers, management, and sponsors.

According to Meisel (2004) it is a system through which organizations are directed and controlled .It can also refer to system, processes and associations through which organizations are governed, controlled and directed. It also involves governance structures, principles for roles and responsibilities among the board of directors, auditors, regulators, creditors, shareholders and managers. It can be applied in rules, procedures for decision making in an organization affairs (Rashid, 2008)

There are a number of players in the corporate governance which include accountant and auditors who gather, compile, report and achieve the corporations' business activities. The board of directors, shareholders and managers use the information from auditors and accountants to determine the progress toward achieving the objectives of the company and identify any obstacles prior to the occurrence (Mulili 2010).

In the past, managerial accounting has been an important component in the process of assessing how well the company is doing. The CEOs bear a significant amount of responsibility. They hire, appraise, review, and even remove senior management, but they keep the Chief Executive Officer, which is the most crucial role, so that they may make judgments on big proposals that the firm is considering, such as acquisitions, mergers, and capital expenditures. In order to guarantee that the activities of the organization and its financial statements are reported on time during the AGM.

Every organization should perform its operation in a way that meets its ethical, economic and legal expectations. In a cost effective way organizations must succeed in offering their products and services with a positive net profit. Legal framework must be taken into consideration within the legal operations. The ethical standards are those that govern every society in their norms and culture (Brown and Moore, 2001).

The best corporate governance should be able to demonstrate key areas in its obligations namely, having board of directors which has defined roles and whose role descriptions in governing or directing differs from that of the organization manager, oversight of check and balances in the structure of governance with none possessing unfettered authority, team of board members comprising of non- executives and executive directors and making effort to see that there is accountability and transparency in running the affairs of the organizations(OECD, 2004).

The board has the mandate to select and oversee competent top management including Chief Executive Officers, top management has a role to act in effective and observe ethical code of conduct in improving the capacity of the organization. Timely and accurate reporting, and managing the employees in a just and a fair manner (Clarke, 2004).

Good corporate governance, according to Adeboye and Rotimi (2016), attempts to boost an organization's profitability and efficiency as well as its capacity to generate income for shareholders, improve working conditions for employees, and benefit stakeholders. Organizations are accepted as legitimate, ethical, responsible, and compassionate means of generating wealth in society because of their openness, accountability, and probity (Asemeit, 2014).

To draw in investors and reassure them that their money will be safely and effectively managed in a transparent and accountable manner, a company must practice good corporate governance. In light of recent corporate scandals that have caused significant financial losses, increased risk, and a decline in public trust, the significance of corporate governance has become evident. The idea of corporate governance raises concerns about company performance and returns when businesses abide by laws, rules, and regulations.

The Organization for Economic Co-operation and Development (1999) also gave the guidelines of the good corporate and governance doctrines in five ways which include, shareholders protection, recognition of stakeholders right, fair treatment of shareholders, reporting of the firm's activities which are regarded as crucial such as financial, governance matters, ownership and performance. Effective management of the board also very important for the good corporate governance practices.

1.1.2 Concept of Service Delivery

The purpose of effective service delivery is purely determined by the comparison between the present or existing performance. The organization in conducting its business based on effective service delivery will meet the needs of its consumers while remaining relevant and economically strong. Effective service delivery most likely improves the firm's competitiveness. The services goals will be achieved by improving the processes and procedures of the operations. Service leaders or organizations which excel in effective service delivery are characterized by have service vision, these leaders know that effective service delivery is important and makes the firm to gain competitive advantage, good for corporate growth and development, very high standards.

Visionary service leaders are active in giving effective quality service and they prioritize zero defects in goal realizations while striving tirelessly to improve the quality of services. Leadership with effective service delivery as the main objective go out their way to give excellent services, they are easily accessible to the people, they train their followers, celebrate their effort, demonstrate to them the correct way to do things and in case of any problem assist their employees. They work with two ways of communication from them and also from their juniors. They are recognizing teamwork and encourage all employees to excel (Klein, 2002).

When it comes to integrity matters, these leaders have high level of personal integrity, they do the right things no matter the cost. They are honest, sincere and truthful. These leaders are concerned with the customers as their king and value feedback from the customers and pick lessons from the customers. Organizations that are dedicated to providing effective service delivery put consumers above other things in the process. This enables them to be competitive and satisfy customers taste and preferences (Vafeas, 1999)

1.1.3 County Government Operations in Kenya

The 2010 Constitution's mandate for a change in Kenya's county government operations marked a significant shift in the country's political system. The purposeful decision to decentralize government operations and improve public service delivery led to the creation of 47 county administrations, which corresponded to Kenya's 1992 Districts. By bringing government services closer to the people, this change aims to improve the responsiveness and accountability of the government. The 2010 Constitution's Fourth Schedule carefully outlined the responsibilities of the federal government and local governments, guaranteeing a distinct separation of powers. A vital component of guaranteeing county governments' efficacy is corporate governance. Muriu (2012) highlights that a number of critical factors, including as accountability, efficiency, decreased corruption, transparency, strong internal control systems, good management practices, and equitable service distribution, are necessary for county governments to provide efficient services. Together, these tenets constitute the cornerstone of sound corporate governance, which is necessary to foster public confidence and guarantee the prudent and moral use of public funds. For county governments to function effectively and efficiently in the eyes of their residents, they must have strong corporate governance.

The Kenyan Constitution provides a code of behavior and guiding principles for those holding public office in Chapter 13, Article 232. This clause of the constitution establishes strict guidelines, requiring public employees to maintain responsibility, transparency, and honesty in their work. When rendering services, public employees are expected to uphold professional ethics, displaying their dedication to sound corporate governance. These values are the cornerstone that supports public service's legitimacy and efficacy; they are not just lofty ideals. Above all, it is the responsibility of all public agencies, especially county governments, to act honorably when providing services inside their borders. Fairness and impartiality toward all citizens are crucial. No group of people is denied access to necessary services or treated unfairly because of the equity principle. By guaranteeing that all citizens have equal opportunities and access to public resources and services, county governments play a crucial role in promoting inclusion and social cohesion.

Kenya's county government structure is best shown by Isiolo County. The 2010 Constitution established Isiolo County, which has 143,294 residents as of the 2009 census. It is notable for spearheading Kenya's Vision 2030, an all-encompassing development plan meant to revolutionize the country. Previously a part of the Eastern Province, Isiolo Town is home to the county's administrative center. Geographically, the Ewaso Nyiro River meanders across the county's semi-arid and dry terrain. Isiolo County, which spans a sizable 25,361.1 square kilometers (9,782.3 square miles), is home to a variety of economic endeavors that provide for the needs of its citizens.

Isiolo County's economy depends heavily on a few core operations. A significant industry in the area is livestock raising because the area is suitable for grazing. A further important factor in sustaining agriculture is the implementation of small-scale irrigation projects beside the banks of rivers including Isiolo, Ewaso Nyiro, and Bisanadi. Additionally, the retail industry makes a substantial contribution to the local economy by giving locals access to necessities like food and clothing. Many banks are present in the county, which is indicative of its economic vitality and growth potential. These banks include Barclays Bank, Consolidated Bank, Equity Bank, Kenya Commercial Bank, First Community Bank, Post Bank, National Bank, and Family Bank.

A formalized county government system governs Isiolo County. The county governor, who serves as its head, is crucial to the management of county affairs. A number of departments, each in charge of particular duties, comprise the additional organization of the county administration. These departments include, among other things, Public Health, Education, ICT, Agriculture, Water and Environment, and Social Services. One way to guarantee that competent people possessing the necessary knowledge oversee these crucial areas of governance is by having department heads appointed through competitive recruiting.

Natural resources abound in Isiolo County, especially as it is home to three national reserves: the Buffalo Springs, Shaba, and Bisanadi National Reserves. These reserves have a great deal of potential for the growth of tourism in addition to their ecological significance. The 2015 report on county revenues by the Auditor General made clear how important tourism is to the county's economy. A noteworthy 78% of the total revenue was generated from tourism, highlighting the sector's significance to Isiolo County's financial stability.

Isiolo County serves as an example of the potential and challenges associated with Kenya's devolution of government activities. On the one hand, it makes local governance and service delivery more individualized and guarantees that the needs of the populace are met more immediately. On the other hand, decentralized governance necessitates strong leadership, sound financial management, and the creation of mechanisms and infrastructure. The experience of Isiolo County highlights the accomplishments and continued efforts necessary to realize the promises of devolved governance, acting as a microcosm of Kenya's larger devolution process.

In summary, Kenyan county government operations, especially those of Isiolo County, mark a dramatic change in governance with the goals of improving service delivery, encouraging accountability, and promoting equitable development. The efficient operation of county governments depends on preserving the values of sound corporate governance as stated in the constitution. Isiolo County is an interesting case study in Kenya's transition to devolved governance because of its distinctive qualities, vibrant economy, and abundant natural resources. County governments will always play a critical role in determining the direction of the country as long as they can fulfill the promises of devolution for the good of all people.

1.2 Statement of the Problem

In a bid to improve service delivery by bringing services closer to the people, allowing their participation in self governance and resource management as envisaged in the constitution, Kenya promulgated its new constitution in 2010, which saw the adoption of the devolved system of governance known as County governments. According to the devolution report dubbed score card by the commission of revenue allocation (CRA,2015) this system of governance has been characterized by wrangles, inept leadership, corruption, undefined governance structure and mismanagement, these developments have widely affected service delivery in almost all devolved functions, numerous strikes by health workers across the counties, increasing court cases that are corruption related and adverse audit reports of finances of counties are good of example of failed leadership thus adversely affecting service delivery to common citizens. Good corporate governance promotes effective, efficient and sustainable organizations that plays key role to the societal welfare by creating employment, wealth and solutions to the daily challenges (Mallin, 2010). Having good corporate governance gives rise to transparent and accountable organizations. Good corporate governance with effective service delivery protects the rights of its stakeholders (Carter and Simkins, 2003).

Many researchers have done investigations and published on corporate governance but less has been done on the impact of corporate governance on effective service delivery in the public sector (Kavulya, 2011). Good corporate governance offers effective service delivery to the stakeholders and plays significant role in the line of assuring consumer satisfaction. The county government is to provide equity in service accessibility, affordable cost and increased productivity but not much detail by the writer on affordability and accessibility to the services and the function of the corporate governance. Beside constant conflict with the national government the dedication of the county government on effective service delivery is at stake. The new constitution 2010 brought the devolved government in place and not much research has been done on corporate governance and effective service delivery.

One of the objectives of the devolved government is to provide good corporate governance that translates to quality service delivery to the citizens, this goal has not been fully realized. It is therefore in view of the developments above that this research study seeks to investigate the influence of corporate governance on service delivery in Kenya a case study of Isiolo County.

1.3 Research Objective

The general objective of the study will be to investigate the influence of corporate governance on effective service delivery among county governments in Kenya a case study of Isiolo County. The specific objectives are as follows;

i. To determine the effect of managerial skills on service delivery.
ii. To establish the effect of internal control systems on service delivery.
iii. To investigate the effect of organizational transparency on service delivery.
iv. To examine the effect of oversight role of county assembly on service delivery.

1.3.2 Research Questions

i. To what extend does managerial skills affect service delivery?
ii. How to does internal control systems affect service delivery?
iii. What are the effects of the organizational transparency on service delivery?
iv. To what extent does oversight role of the county assembly affect service delivery?

1.4 Significance of the study

The 2010 adoption of the new constitution represented a dramatic shift in Kenya's system of government. But there have been difficulties with this change as well. The results of this study may help to partially address these issues, which have surfaced in a number of county government operations-related areas. This study attempts to provide light on the underlying reasons of problems encountered in the post-constitutional era by undertaking an extensive analysis of corporate governance principles within county operational strategy. Policymakers and government representatives can have a better understanding of the challenges facing efficient service delivery and take steps to address them by identifying these difficulties. This study's ability to offer insightful information that might guide the creation of policies meant to address departmental issues in county governments is one of its main accomplishments. Effective laws must be in place to guarantee that citizens receive basic services in an efficient and equitable manner, as counties are vital to providing these services. The outcomes of this investigation can function as a basis for developing evidence-based strategies that address the particular difficulties encountered by county departments. Better service delivery and a more responsive government may follow from this.

Successful public administration, at the national and local levels, is based on corporate governance. The study's emphasis on corporate governance in national and local governments highlights how important it is to improving the caliber of operational frameworks and human resources. This study can help create a government that is more efficient and accountable by pointing out areas where governance systems can be simplified or enhanced. The ultimate objective is to improve government institutions' ability to serve citizens more effectively, which will improve governance as a whole. This study has wider ramifications for academicians, readers, researchers in the future, and scholars beyond its immediate policy implications.

Those with an interest in public administration, constitutional studies, or governance can find great value in the knowledge and understanding our research has produced. Research like this adds to the body of knowledge that guides policy decisions and best practices as Kenya continues to manage the challenges of devolved government. It offers a starting point for further research, facilitating an ongoing process of enhancing service delivery and governance in Kenya's county governments. Essentially, this study's importance goes beyond the problems it directly aims to solve and will influence Kenyan governance going forward.

1.5 Justification of the study

The need for more research on how corporate governance affects public sector service delivery, especially in developing nations like Kenya, is the basis for this study. Scholarly study on county governments, where the devolution of authority and resources represents a dramatic change in governance, is scarce. Although corporate governance has received much research in the context of private sector firms, less is known about how it affects the public sector—particularly in developing countries. By concentrating on Kenyan county governments, this research seeks to close this knowledge gap and illuminate the ways in which efficient corporate governance techniques might impact the provision of services. Comprehending the correlation between public sector performance and corporate governance is crucial for well-informed decisions and enhanced governance.

Kenyan county governments are essential to the country's service delivery system, hence it is critical to evaluate how corporate governance policies affect their capacity to provide services effectively and efficiently. Better results for citizens may result from county governments implementing the tactics this research suggests to improve their service delivery systems. These observations are especially pertinent in the context of emerging nations, where it is necessary to make the best use of little resources in order to satisfy the wide range of demands.

Policymakers, public servants, and other stakeholders engaged in Kenyan county government governance will find use for the study's conclusions. The study can help design policies and standards that support good governance practices within county governments by establishing a connection between corporate governance and service delivery. Better service delivery may result from these policies' contribution to more open and accountable governance systems. Policymakers in Kenya can enhance the overall efficacy of county governments by utilizing the knowledge gathered from this study to mold reforms related to governance.

This study adds empirical evidence to the topic of corporate governance in the public sector of developing nations, which has not received enough attention, thus expanding the body of knowledge in academia. For academics and researchers with an interest in development studies, public administration, and governance, it is an invaluable resource. By providing a greater knowledge of the relationships between corporate governance and public sector performance, the insights gained from this study can open the door for additional research in comparable circumstances. Essentially, the study contributes to the worldwide body of knowledge in governance and administration by addressing a critical issue in Kenyan county government governance and broadening the academic conversation on the function of corporate governance in developing nations' public sectors.

1.6 Scope of the study

With an emphasis on the county government of Isiolo, this study attempts to explore the various elements that impact service delivery in Kenyan county governments. The study aims to investigate the impact of multiple factors, such as managerial abilities, internal control frameworks, organizational transparency, and the County Assembly's function. The study aims to clarify the complex relationship between corporate governance practices and the efficiency of service delivery in Isiolo County by exploring these characteristics. This study will shed light on the mechanisms influencing service delivery, which will be helpful in informing future policy choices and county government management procedures.

The study will take place within the purview of the Isiolo County government, offering a focused viewpoint on the goals of the research. Questionnaires will be the primary tool used to collect data during the July 2016 data collection period. Tables, graphs, and other statistical techniques will all be used to carefully arrange and show the gathered data. The study will clarify the complex links between the variables under examination with the use of various analytical tools. In order to determine the validity of its theories, the study will also put them through a thorough testing process. In the context of Kenyan county governments, the research's conclusions will provide insightful information about the dynamics of corporate governance and how it affects service delivery.

There are important ramifications for Kenyan county governance practices from this study. The research attempts to shed light on the factors that contribute to good service delivery by investigating the function of managerial abilities, internal control systems, organizational transparency, and the impact of the County Assembly. The results should help clarify the opportunities and problems faced by county governments, which will help shape future policy and strategy development aimed at improving service delivery. Furthermore, the study's narrow emphasis on Isiolo County offers a particular case study that can work as a template for other Kenyan counties and beyond, providing guidance on how to achieve efficient government and service delivery.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The literature reviews in this chapter summarize the findings of earlier academics working in the same field of study. It includes the development of a conceptual framework, empirical research, and a review of theoretical components. To achieve a direct alignment with the research subject at hand, this chapter is structured around specific research enquiries.

This evaluation aims to provide a thorough understanding of the body of information previously available on the research subject in addition to preventing duplication of work already done by other academics.

2.2 Theoretical Framework

According to McNuttitt (2010), a theory is a collection of related concepts that condense and arrange knowledge. In order to understand and explain how corporate governance affects efficient service delivery, this part analyzes the theoretical foundation. The theories aid in understanding how Kenyan county governments' corporate governance impacts the provision of services. The theories covered are agency theory, stakeholder theory, and stewardship theory.

2.2.1 Agency Theory

According to Kiel and Nicholson (2003), the concept of separating control from ownership suggests that professional managers are responsible for managing an organization on behalf of its owners. The concept of agency theory can be traced back to a seminal work authored by Berle and Means in 1932, which focused on the notion of separating ownership and control or management inside organizations. The theory presented by Jensen and Meckling (1976) provides the most comprehensive explanation of the dynamic between agents and principals. This dynamic involves the appointment of an agent by a principal to carry out certain tasks. The relationship in question is explicated by agency theory within the framework of a contractual arrangement. According to Clark (2004),

The individuals serving as directors or managers act as agents of the shareholders and are entrusted with the task of managing the operations of the organization. According to Padilla (2000), it is anticipated that agents will perform and make judgments in the principal's best interest. The primary objective of agency theory is to address two inherent challenges that may arise within agency relationships. The aforementioned issues stem from a divergence of interests between the principal and the agent, resulting from the separation of ownership and control, as elucidated by Davis et al. (1997).

Managers frequently engage in opportunistic actions due to the authority and influence vested in them by shareholders. This conduct leads to conflicts of interest, leading to the emergence of an agency problem. In the framework of Agency theory, it becomes evident that despite being granted decision-making authority by the principal, the agent may not consistently place the principal's best interests as their top priority. In order for the principal to achieve their objectives, it is necessary for them to exercise control or regulation over the actions of the agent. The principal will endeavor to establish control mechanisms by means of monitoring activities or tasks. In order to mitigate the probable occurrence of agency difficulties, Jensen (1983) identifies two crucial measures:

The effective design of the principal-agent risk-bearing mechanism is of primary importance. Additionally, monitoring expenses are spent as a result of activities such as performance measurement, observation, and control of the actions undertaken by the principals. The aforementioned expenses encompass performance-based incentives such as bonuses, charges associated with employee terminations, expenses related to audit reports, corporate reports, and expenditures associated with regulatory compliance. The agent bears bonding expenses, which encompass the expenditures associated with providing additional information to shareholders. According to Jensen and Meckling (1976), the point at which the agent ceases to incur bonding costs is reached when the marginal reduction in monitoring costs is equivalent to the marginal increase in bonding costs.

Because agents are not prepared to accept responsibility for their choices and actions until they own part of the organization (Rock, 2002), principals expect to be rewarded if the agent takes action that could jeopardize his investment. This is the primary source of problems that develop in organizations. According to Jensen and Meckling (1976) and Shleifer and Vishny (1989), it is not uncommon to have difficulties when attempting to align the interests of the principal and the agent owing to conflict, moral threat, earnings, retention, and time, all of which may be referred to as agency challenges. The idea demonstrates how shareholders' representatives, who serve as executives, establish corporate governance systems to cut down on agency concerns and better defend shareholder interests.

2.2.2 Stewardship Theory

With its roots in psychology and sociology, stewardship theory provides a unique viewpoint on the functions and drives of people in businesses, especially managers and executives. In the framework of this idea, a steward is someone who actively protects and maximizes the wealth of stakeholders through the operation of the organization, according to Davis et al. (1997). The premise that maximizing stakeholder value and organizational success maximizes the steward's personal utility functions serves as their driving force for motivation. Stewardship theory strongly stresses collective responsibility and the interconnectivity of companies with many stakeholders, in contrast to agency theory, which frequently emphasizes individualistic perspectives.

The understanding that organizations are intricate social structures with broad effects on the welfare of several stakeholders is fundamental to stewardship theory. Groups or persons that interact with the company and are directly impacted by its decisions and actions are referred to as stakeholders. According to the stewardship perspective, executives and managers of companies, who are considered stewards, derive their motivation and sense of fulfillment from attaining the overall performance of the firm. According to McCall (2001), this viewpoint also recognizes that stakeholders have moral and legal rights, and it emphasizes how crucial it is to meet their needs and expectations. The notion basically says that fostering good relationships with stakeholders can play a significant role in the success of a business.

Stewardship theory clearly departs significantly from agency theory. Agency theory emphasizes self-interest and contractual connections, seeing people and employees as economic agents. Stewardship theory, on the other hand, gives more weight to the ideas of trust and group accountability. It highlights the need for organizational structures to give managers and executives, who act as stewards, significant autonomy based on trust (Donaldson and

Davis, 1991). The main contention is that those in positions of stewardship, like managers, are driven by factors other than just their own achievements. Rather, they prioritize sound corporate governance and minimize shareholder losses by acting with a sense of duty and obligation to safeguard the interests of stakeholders.

Stewardship theory's key tenet is that people in stewardship positions eventually come to identify with and connect with the organization. They see the organization as an extension of themselves because of this special viewpoint (Rock, 2005). Thus, the idea contends that these stewards—among which are top-level managers—have an innate desire to behave in the organization's and its stakeholders' best interests. Their dedication to the organization's long-term success serves as their primary source of motivation rather than extrinsic benefits or personal gain. According to stewardship theory, companies stand to gain a great deal from encouraging a stewardship culture among its leadership. Executives and managers are more inclined to make choices that put the organization's overall health first when they see themselves as its stewards. This may result in an emphasis on long-term sustainability, moral decision-making, and more accountable financial management. Stewards are committed to maximizing stakeholder wealth, which ultimately supports organizational performance and resilience. They are not just self-serving agents.

In order to sustain strong and mutually beneficial connections with stakeholders, stewardship theory presents a stakeholder-centric perspective. Stewards seek to foster an atmosphere that fosters trust and cooperation by giving priority to the interests of stakeholders. This viewpoint is consistent with the expanding understanding that companies prosper when they interact with and meet the demands of a wide variety of stakeholders, such as clients, staff members, investors, and the community at large. The stewardship component of the paradigm has important ramifications for corporate governance procedures. It emphasizes how crucial it is to choose and develop leaders who exhibit stewardship traits—those who put the organization's and its stakeholders' interests first. Organizations can improve transparency, accountability, and ethical behavior—all crucial elements of good corporate governance—by encouraging a stewardship-oriented approach to governance.

2.2.2 Stakeholders Theory

According to Wheeler et al. (2002), the foundation of stakeholder theory as it relates to organizational management and corporate governance is a blend of sociological and organizational disciplines. This theory focuses on the intricate interactions between different players—such as the company, private citizens, and governmental bodies—within the domain of an organization. These connections are based on shared values and ideas, and the main concerns of stakeholder theory are power dynamics, duties, and accountability in society.

Stakeholder theory gives rise to two noteworthy definitions of stakeholders. Stakeholders are first defined by Blair (1995) as those actors who have significantly contributed to a firm's particular assets. This concept emphasizes how crucial it is to acknowledge the various people and organizations that have a stake in the operations of the company. Second, according to Donaldson and Preston (1995), stakeholders are those who stand to gain or suffer actual or potential losses as a result of the firm's decisions or inactions. This concept emphasizes the complex nature of stakeholders' involvement by extending the scope to include both positive and negative consequences on them. Expanding on these definitions, a wide definition of a stakeholder is any group or people who can influence or be impacted by the accomplishment of an organization's goals. The holistic viewpoint emphasizes the relationship that organizations have with their surroundings, recognizing that an organization's activities have consequences that go beyond its walls.

According to Williamson (1985), corporate governance, when viewed through the lens of stakeholder theory, is primarily concerned with how well diverse governance structures encourage long-term commitment and investment from the various stakeholders. To put it simply, corporate governance is the process through which businesses make sure that their decisions reflect the interests of their stakeholders. According to this viewpoint, corporate governance is an essential tool for upholding confidence and encouraging long-term partnerships. By emphasizing that the primary task of governance is to create unique systems of rewards, protections, and conflict resolution procedures that support the continuation of economic ties, Kester (1992) deepens the conversation. These systems have to be built to work effectively even in the face of opportunistic self-interest. Stated differently, efficient governance frameworks ought to alleviate the hazards linked to individuals or entities seeking their own interests at the expense of the business or other interested parties.

Blair (1995) makes a further advancement in the concept by stating that corporate governance has to be considered an arrangement of institutions. These agreements regulate the interactions between all parties that provide assets unique to the company. This point of view emphasizes that corporate governance is more than just dealings between shareholders and management; it covers a broad range of contacts and activities. It recognizes the relationship between the business and its larger ecology. Stakeholder theory has a great deal to offer the study of corporate governance and organizational management. It outlines the procedures that organizations do to mandate that their officials and decision-makers operate in a way that advances the organization's goals and averts harm. According to stakeholder theory, businesses must acknowledge the complexity of their duties and take into account how their decisions may affect a wide range of stakeholders. In today's worldwide and interconnected corporate environment, where organizational actions can have far-reaching effects across borders and industries, this perspective is especially important.

Regarding organizational management and corporate governance, stakeholder theory provides a useful framework for comprehending the complex web of relationships and obligations. In order to overcome the obstacles presented by self-interested opportunism, it underscores the significance of taking into account the interests and well-being of all stakeholders, not just shareholders, and emphasizes the necessity of strong governance structures. Stakeholder theory continues to be a pertinent and crucial viewpoint as businesses develop in a dynamic and complex world. This is because aligning business practices with social values and expectations is crucial to the long-term survival and profitability of organizations.

2.3 Empirical Review

This section looks at the objectives of the study and furnishes each objective with material in an effort to answering the research questions. This section shall look at the five areas covering each of the five objectives that examine the effect of corporate governance.

2.3.1 Managerial Skills and Service Delivery

Internal control systems are critical components of an organization's operations, and they have a direct impact on service delivery. These systems are designed to safeguard an organization's assets, ensure financial accuracy, and promote efficiency and compliance with laws and regulations. Managerial skills play a crucial role in ensuring effective service delivery in various industries. Effective management is essential for coordinating resources, people, and processes to meet the needs and expectations of customers or clients. When it comes to service delivery and organizational effectiveness, managerial abilities are very key. These talents include all of the knowledge and abilities needed for people to perform their jobs inside an organization. It is clear that managerial abilities and the performance- and accountability-focused tenets of good corporate governance go hand in hand (Brownbridge, 2010).

This link emphasizes how crucial managerial skill is to attaining intended results. Several studies have examined the connection between managerial abilities and the effectiveness of organizations, taking into account elements like ownership structure, the makeup of the board, and the operation of board committees. For example, Nadkarni and Barr (2008) discovered a high relationship between performance and managerial abilities. A strong foundation in management skills propels strategic actions and influences an organization's capacity to define and accomplish its objectives. This highlights how crucial managerial abilities are in determining the strategy and course of a firm.

Transforming an organization's vision and goals into workable plans is a primary responsibility of managers. They are the ones who put the organization on the path toward its goals. Only managers with the necessary abilities and competencies will be able to successfully complete this process. Managerial talents are a strategic resource, according to Gavetti, Greve, Levinthal, and Ocasio (2012). To put it simply, they are an important resource that can have a big impact on an organization's potential to succeed and last. Leadership is one of the most important components of managerial talents. The leadership that managers offer is essential for directing and motivating staff members. Aligning the activities of a diverse workforce toward a single organizational purpose requires effective leadership. Lack of direction can cause an organization to fail, even when its people are intelligent and skilled (Bagire and Namada, 2013). This is because weak leadership can cause this to happen. Thus, developing a feeling of direction and purpose within a company requires managerial abilities.

Effective strategic decision-making is essential for organizational success in the complicated business environment of today. Top managers and executives are crucial in determining the strategic direction of a company. In this environment, it is essential to comprehend the values, backgrounds, experiences, and competencies of upper management. These elements have an impact on how the organization thinks and makes decisions when creating strategic plans (Bagire and Namada, 2013). Making wise and sensible strategic decisions is therefore a key component of managerial competence. It is common to refer to management as both an art and a science. Because it incorporates the artistry of increasing people's effectiveness in accomplishing organizational goals, it qualifies as art. Because it uses methodical techniques and approaches to accomplish goals, it is a science. According to Hill and Jones (2011), management is the skill of completing tasks via and with the participation of members of formally constituted groups. This dual aspect of management draws attention to the discipline's complexity and the significance of managerial abilities in its application.

Planning, organizing, commanding, coordinating, and regulating are the five essential management tasks that managers must carry out in order to attain effective management. Within companies, these roles offer the structure for decision-making and execution. Planning entails establishing objectives and coming up with plans to meet them. Putting tasks and resources in place to carry out the plan is the act of organizing. Giving employees guidance and leadership is a key component of commanding. While managing entails keeping an eye on developments and adjusting as necessary, coordination makes sure that actions flow together to achieve goals. The proficient performance of these duties is a prerequisite for effective administration. When it comes to service delivery and organizational success, managerial abilities are essential. These competencies support an organization's capacity to establish strategic objectives, manage its personnel, and reach well-informed conclusions. As an art and a science, management demands skilled workers who can carry out essential tasks to turn organizational objectives into reality. Organizations can improve service delivery, demonstrate great leadership, run smoothly, and handle resources sensibly by developing good managerial abilities. In the end, this increases stakeholder value and promotes sustainable growth, which is consistent with the values of sound corporate governance. Because of this, managerial abilities are essential to any organization's success and survival.

2.3.2 Internal Control Systems and service delivery

For firms to offer services effectively, internal control systems are essential. These systems' goals include creating checks and balances, outlining processes, and offering channels for appeal. By coordinating internal procedures and developing policy guides to direct service delivery, a strong internal control system serves as the foundation for uninterrupted service delivery. Successful businesses understand how crucial it is to take advantage of outside possibilities while fending off risks to their survival. They do this by focusing on traits like excellent leadership, stakeholder engagement, capacity expansion, market diversification, and the creation of service charters while continuously improving their overall performance. In order to assure dependable and seamless service delivery, many management teams are refocusing on the creation of internal control systems and the execution of service charters.

Organizations from a variety of industries are spending more and more in technologies that streamline and improve service delivery. They are aware of the need of utilizing technology to plan, carry out, assess, and enhance projects, programs, and processes in order to increase productivity and their capacity to provide high-quality products for the market. A robust internal control system, according to Millichamp and Taylor (2008), guarantees that an organization runs its operations in an orderly and effective way, eliminating wastage and delays. Additionally, it assures compliance with both internal and external rules and regulations, protects organizational assets, and guarantees the veracity and correctness of documents. A strong internal control system also makes it easier for checks and balances to work, which helps the business find fraud and other unethical activity and stop it.

Internal control mechanisms protect businesses from fraud, unethical behavior, and partiality. These systems offer the checks and balances required to ensure compliance with rules and service charters. Employees may take advantage of regulatory loopholes and commit fraud while they are not present. Strong internal controls build a culture of compliance and responsibility while also promoting ethical behavior and preserving corporate integrity. Internal controls are crucial in preventing unethical behavior, fraud, and favoritism in the setting of counties and local government. These systems set up a system of checks and balances to guarantee stern adherence to laws and service charters. Internal control systems must have effective financial controls, including appropriate accounting procedures. They are essential in reducing operational and financial risks, safeguarding county assets, and preserving fiscal responsibility. Customer relationship management becomes crucial to business performance in a changing economic climate. It is essential to comprehend the internal structure and the nearby environment. Organizations must thus put in place the proper mechanisms to guarantee dependable and consistent service delivery, which will eventually result in customer satisfaction. A detailed and ongoing assessment of the kind and scope of risks to which the company is exposed is a prerequisite for effective internal control systems. Organizations are able to proactively handle possible risks and issues thanks to this examination.

Internal control systems are not complete without effective financial controls. They include keeping up-to-date financial records, creating budgets, and effectively managing financial resources. These controls make sure that financial transactions are carried out in accordance with laws and accounting standards and assist firms in avoiding needless financial and operational risks. Effective financial controls help a company remain stable and sustainable overall. Internal control mechanisms have substantially improved thanks to technology. Real-time monitoring of internal processes is made possible by cutting-edge technologies and software, making it easier to spot inconsistencies or departures from accepted practices. Organizations are better equipped to maintain efficient internal controls thanks to automated warnings and data analytics, which provide them the capacity to react quickly to developing problems.

For assuring efficient service delivery, upholding responsibility, and reducing risks within enterprises, internal control systems are essential. These systems create protocols, offer a system of checks and balances, and make it easier to follow rules and service charters. Modern internal control systems must emphasize financial controls and make use of technology. It is crucial to assess risks and take appropriate action when businesses change to adapt to changing economic situations. A strong internal control system is essential to the success of a company because it fosters a culture of compliance, responsibility, and efficiency while protecting stakeholders' interests and enhancing service quality. Internal control systems have a significant influence on service delivery by ensuring the organization's financial integrity, regulatory compliance, resource efficiency, risk management, and quality control. Implementing robust internal controls can enhance an organization's ability to provide consistent, high-quality services while safeguarding its reputation and financial stability.

2.3.3 Organization Transparency and service delivery

Transparency is a fundamental tenet of corporate governance. Transparency plays a crucial role in service delivery, and it has several positive impacts on how services are provided and perceived by the public or customers. Meijer (2013) asserts that effective corporate governance practices emphasize the importance of high-quality communication. This entails ensuring that the information communicated is accurate, easily comprehensible to the intended recipients, and presented in a manner that encourages the desired behaviors. Moreover, organizations must demonstrate a commitment to openness and disclosure, providing evidence to substantiate the information they share. This fosters trust between the organization and the public, enabling individuals to make informed decisions that impact both the public and the organization.

According to Armstrong, Core, and Guay (2014), accountability holds great significance for numerous non-governmental organizations (NGOs) and other social actors. It serves as a means to achieve empowerment and improve the effectiveness of civil society and donor organizations, regardless of their size, in addressing the needs and concerns of the individuals they aim to assist. The effectiveness of traditional internal audits as a means of accountability is becoming increasingly recognized as limited. In response, alternative methodologies have been created to complement existing methods. This measure aims to optimize the effectiveness and efficiency of accountability in fulfilling its intended objectives.

Halleand Wolfe (2010) asserted that the inclusion of three approaches, namely timely and appropriate information, is essential in the organizational framework for openness and accountability. The material encompasses the financial standing of the specific organization, reports regarding significant initiatives pursued and their respective advancements, as well as the rules and compliance measures implemented to effectively manage any risks assumed by the organization. The second aspect pertains to the communication of organizational performance to both internal and external stakeholders. This argument pertains to publicly traded companies, who are obligated to disclose their financial statements. In the case of privately held enterprises, although the information is not publicly disseminated, it is nonetheless transmitted to relevant stakeholders (Meijer, 2013).

External financial reporting is a crucial aspect for companies, as it entails the responsibility of ensuring the accuracy and reliability of their financial status. It is imperative for organizations to present a comprehensive and unbiased representation of their financial condition through their financial reporting systems. The obligation for ensuring the integrity and soundness of financial reports lies with the management. In order to uphold the integrity of financial reports, the management team should engage in several activities. These activities include ensuring a sufficient level of financial literacy among board members, establishing an audit committee, establishing an internal audit function, and seeking external audit and financial advisory services (AICD, 2013).

According to Heald (2012), the resolution to these inquiries is generally evident for organizations operating in both the business and government domains. From a pragmatic standpoint, businesses have a fundamental responsibility to generate profits for their owners.

The government bears the responsibility of being answerable to its citizens in executing the desires of the public, as evidenced through voting, legislation, and judicial interpretation. This accountability is further reinforced via citizen engagement and the efficient provision of services. The importance of accountability is paramount in both the public and private sectors. Commercial enterprises, in particular, have a responsibility to adhere to legal regulations and ensure long-term profitability for their consumers (Meijer, 2013).Transparency is a fundamental element of effective service delivery. It builds trust, enhances accountability, improves efficiency, and encourages public participation. When service providers are transparent, they are more likely to provide high-quality services that meet the needs of their customers or citizens, while also complying with legal requirements and ethical standards.

2.3.4 Oversight role and service delivery

Whether an organization is in the public or private sector, the oversight function is a crucial and complex aspect of organizational governance. The term "oversight" refers to a broad range of tasks intended to systematically monitor and oversee organizational operations in order to guarantee that they are in line with defined objectives, guidelines, and standards. It has significant effects on organizational performance and stakeholder satisfaction as the cornerstone for upholding and improving accountability, transparency, and efficiency in the provision of services (Denhardt & Denhardt, 2015). Oversight plays a critical role in ensuring the effectiveness, efficiency, and accountability of service delivery in various sectors, including government, non-profits, and private organizations. Oversight involves monitoring, evaluating, and regulating the activities and performance of service providers.

It is impossible to overestimate the importance of efficient oversight in the provision of services. It is the cornerstone that protects the confidence and interests of all parties involved, including the public, businesses, investors, and governmental organizations. Strong supervision acts as a watchful keeper, guaranteeing that services are rendered with absolute faithfulness to laws, moral principles, and the organization's main goal (Lerner & Tetlock, 1999). Because of its function, supervision serves as a preventive measure against possible problems like fraud, waste, or operational inefficiencies, all of which have the potential to jeopardize the organization's overall integrity and service quality. Organizations must set up special procedures and frameworks in order to carry out oversight in an efficient manner. These cover a wide range of organizations, such as government agencies, external auditing companies, oversight committees, and internal audit units. While examining several aspects of service delivery, such as financial management, compliance with legal and regulatory frameworks, and alignment with predetermined performance criteria, each of these elements has a distinct but connected function (Bovens, 2007).

When it comes to the public sector, supervision is especially important since taxpayer money is used to support service delivery. The public has a right to expect government organizations to use these resources as effectively and efficiently as possible. Bovens (2007) asserts that oversight agencies, like independent audit offices and ombudsman institutions, play a crucial role in upholding accountability and performance standards. They make sure that public sector service delivery meets and exceeds high standards while adapting to the changing needs and desires of the public. Being the leader in quality control for service delivery is one of the main responsibilities of supervision. The task of meticulously evaluating the caliber of services provided falls on oversight systems. This involves identifying the domains in which excellence is attained as well as—and perhaps more importantly—identifying the domains in which improvement is required. The suggestions and remedial measures that arise from these evaluations serve as a catalyst for the ongoing improvement of service quality, strengthening the organization's reputation and the confidence of its stakeholders (Gormley & Balla, 2004).

Its mandate's interaction between risk management and monitoring highlights another important aspect. Organizations must be alert in seeing, evaluating, and reducing risks that might jeopardize service delivery in today's dynamic and complex operating contexts. In this sense, oversight activities are essential since they are the first line of defense in spotting possible hazards and tracking their real effects on the delivery of services. By taking a proactive stance, companies may prevent crises and protect their operations and reputation by promptly and effectively implementing remedial actions (Denhardt & Denhardt, 2015).

Technological developments have brought about radical shifts in the supervision scene. The way supervision tasks are carried out has completely changed as a result of innovative technologies and techniques including automated monitoring systems, real-time performance dashboards, and sophisticated data analytics. In addition to improving the efficacy and efficiency of oversight operations, these technological advancements have given the oversight process new levels of timeliness and accuracy. By giving businesses the tools to do more accurate and data-driven evaluations, this modernization of supervision eventually leads to more efficient and responsive service delivery (Moynihan & Kroll, 2016).

All things considered, the oversight function in service delivery is a fundamental component of governance and is essential to fostering and maintaining efficiency, accountability, and openness inside businesses. Its broad ramifications include risk reduction, stakeholder satisfaction, and ongoing service quality improvement. As technology develops, oversight agencies are able to carry out their tasks more precisely and quickly. Therefore, a strong oversight mechanism is essential to an organization's efforts to deliver high-quality services while upholding the values of accountability and good governance (Lerner & Tetlock, 1999; Moynihan & Kroll, 2016). Its impact extends beyond the confines of the organization to the larger arena of public trust and the accomplishment of the aims and objectives of the organization.The oversight role is essential for maintaining the integrity, efficiency, and accountability of service delivery. It promotes quality assurance, transparency, and compliance with regulations, ultimately benefiting clients, customers, or constituents by ensuring that they receive services that meet established standards and expectations.

2.4 Knowledge Gap

Akicho, Oloko, and Kihoro (2016) investigated the impact of corporate governance practices on performance in Kenya's public sector within a local setting. Based on a survey of a subset of National Government Ministries, their study found a strong and positive correlation between corporate governance and overall public sector performance in Kenya. It is important to remember, though, that this study's primary focus was on the public sector and insurance companies, thus county governments might not immediately benefit from it. The diverse modes of operation and organizational structures of Kenyan county governments may result in disparities in the effects of corporate governance standards. In order to close this knowledge gap, specialized research on the impact of corporate governance on county government operations is required.

Lockhart and Taitoko (2005) conducted a thorough analysis of two notable corporate collapses that occurred on a global scale: the fall of Ansett Holdings Ltd. and the worst corporate loss that Air New Zealand suffered. According to their conclusions, poor governance was the cause of these failures. It is important to note, nevertheless, that the main focus of their research was corporate collapse and the breakdown of governance. Although this clarifies the significance of governance, it does not offer a thorough grasp of the more extensive connection between corporate governance and general business performance. This international study highlights the need for more thorough investigation that takes into account many facets of corporate governance and how they affect organizational performance; this research may also be relevant to county governments.

MacAvoy and Millstein (2003) carried out a study that primarily examined the impact of board composition on the financial performance of organizations. Although their study had a limited scope, it provided insightful information about the governance component of board composition. Apart from board composition, the study did not provide a comprehensive assessment of corporate governance processes. More research that examines a wider range of corporate governance elements and how they interact to affect overall organizational performance, including service delivery, is required to close this knowledge gap.

In a collaborative study, Chahine and Dagher (2008) investigated the connection between corporate performance in the Lebanese Islamic Banking Industry and governance, with a particular emphasis on risk and service delivery. The banking sector shaped this study's findings, despite the fact that it achieved significant advancements in the investigation of risk management and corporate governance. The intricacies and workings of county governments are very different from the distinct milieu and framework of the banking industry. Because of this, there is a need for specialist research that looks into how corporate governance approaches impact county governments while taking into consideration the crucial elements of service delivery and governance that are particular to these governmental entities as well as their specific operational circumstances. When this knowledge gap is closed, county governments will gain important insights for efficient service delivery and governance.

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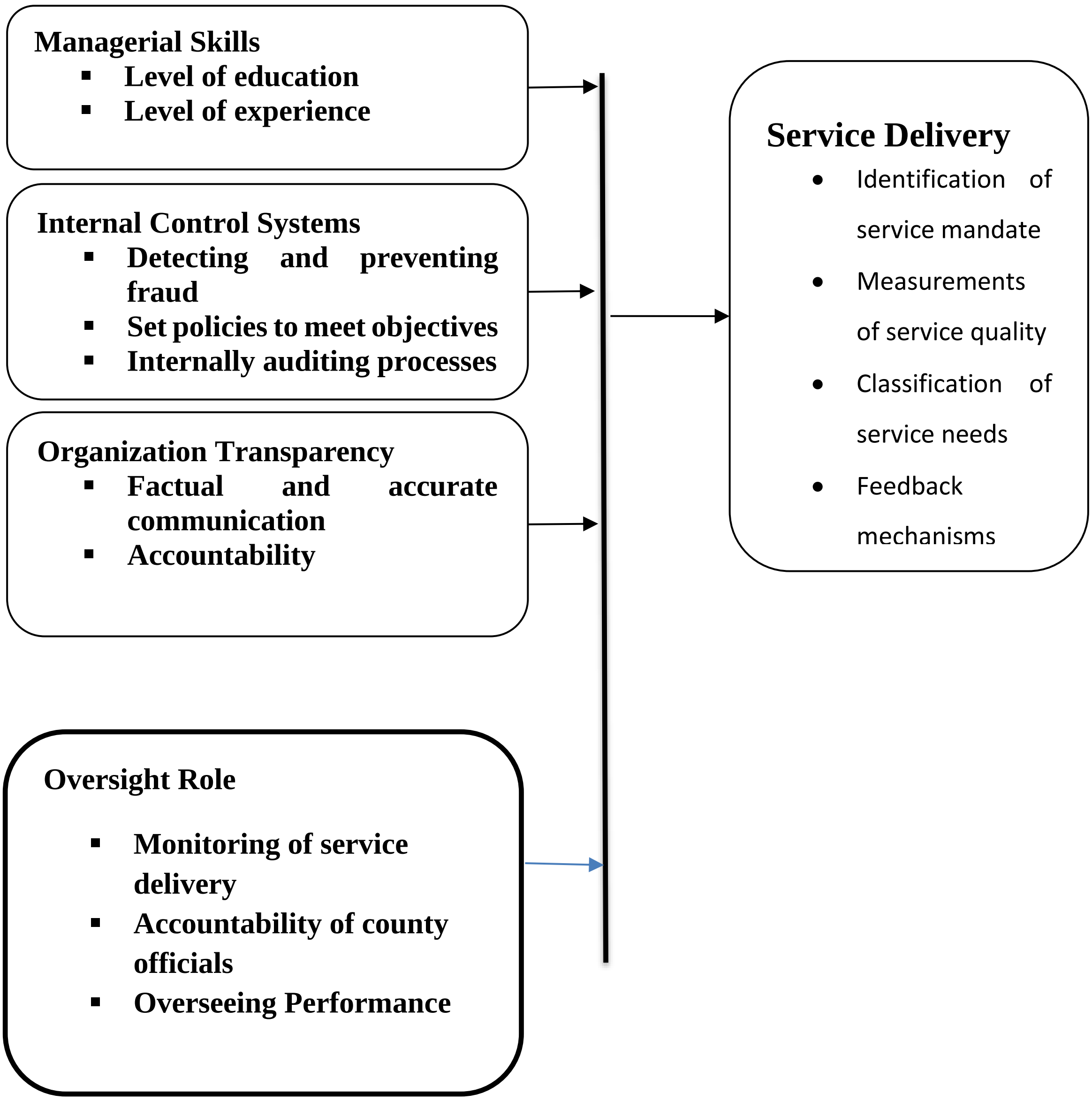
2.5 Conceptual Framework

One definition of a conceptual framework is "a set of coherent ideas or concepts organized and presented in a diagrammatic form showing of the relationship between dependent and independent variables." This study's conceptual framework will strive to illustrate the link between effective service delivery (the dependent variable) and corporate governance practices (the independent variables) in County Governments in Kenya.

Figure 2.1:

Conceptual Framework



2.7 Operationalization of the Variables

This section will display the operationalization of the study variables and identifies the measurement scale of each of the variables. The following operationalization table gives the insight on how the various variables will be measured, analyzed and conclusions drawn thereafter. Table 2.1

Table 2.1:

Operationalization of the Study Variables

Objective	**Variable**	**Indicators**	**Measurement scale**
Effective service delivery.	Dependent variable		
	Service delivery	Service identification	Interval
		Service measurement	
To investigate the influence of managerial skills on effective service delivery	Independent Variable	Professional education level, and working experience in years	Interval
	Managerial skills		
To investigate the influence of internal control systems on effective service delivery	Independent variable	Policies, procedures,	Interval
	Internal control systems	Availability of Internal audit function	
To establish the effects of organizational transparency on service delivery	Independent variable	Timely Communication of important information and accountability to the public/stakeholders.	Interval
	organizational transparency		
iTo examine the effect of oversight role of county assembly on service delivery.	Independent variable	Proper utilization of public funds,	Interval

CHAPTER THREE

RESEACH METHODOLOGY

3.1 Introduction

This chapter details the research methods that were used in achieving the objective of the study, it entails looking at the research design to be applied, the target population, sampling method, data collection methods, research procedures, data analysis methods.

3.2 Study Area

The location of the study was Isiolo town the headquarters of the County government in Isiolo County.

3.3 Research Design

The researcher employed a descriptive study design. Creswell (2012) posits that descriptive research involves the depiction of elements in their authentic environment. Its primary objective was to observe, describe, and document various aspects of a situation as they naturally unfold. Furthermore, this type of research aims to identify the factors that are linked to specific occurrences, outcomes, conditions, or types of behavior. This methodology entails the selection of a single sample from the target population, with data being collected from this sample on a single occasion.

The descriptive design methodology aims to inquire about the individuals or groups involved, the specific phenomena or variables being studied, the locations or settings in which the study takes place, as well as the manner or extent to which these elements are observed or measured. The objective is to maximize the acquisition of knowledge rather than relying on pre-existing models or speculative approaches (Yinn, 2013). The objective of this study is to examine the impact of corporate governance on the efficient provision of services in the counties of Kenya. The utilization of this particular study design is favored due to its capacity to facilitate the collecting of data through the administration of questionnaires. This type of data can afterwards be subjected to analysis employing a quantitative technique.

3.4 Target Population.

The term "population" encompasses the entirety of individuals or objects that are of interest to the researcher and are the subject of investigation. It consists of a subset of individuals from the aforementioned demographic. The term "target population" denotes a clearly defined group of individuals, services, entities, events, collection of items, or households that are the subject of investigation (Fowler, 2013). The target population refers to the particular group of individuals for whom researchers seek to obtain relevant information. The study encompased a target population consisting of 21 departments within the County administration of Isiolo. The study will specifically encompass the participation of chief officers and departmental directors.

3.5 Sampling size and procedure

The researcher used various sampling method in an attempt to achieve a representative sample for the study, it will be impossible, costly and impractical to collect data from all potential units of the population under study. This study undertook a census of 21 departments of the County government of Isiolo. Census survey was used to select the participating units. This was used because of the relatively small size of administrative units of the County. In addition, the study used purposive sampling to select participating managers from the 21 Departments.

This sampling procedure is deemed appropriate for this study since the researcher is interested in having a sample of respondents with good knowledge of county operations, such a population sample cannot be easily obtained using random sampling method. The sample size of the study was 74 respondents and was calculated as shown below.

Table 3.1:

Sample Population

Category	Population	Percentage
County Executive Committee Members (CECs)	10	6
Chief Officers (COs)	21	12
Departmental Directors	47	28
County Assembly Clerks	19	11
Sections Head	73	43
Total	**170**	100

3.6 Data collection Instruments

The research will collect primary data using questionnaires. The questionnaires were chosen since they are cheap and easy to fill and to analyze due to their standard answers. The questionnaires will be designed in line with objectives of the study and respondents will be informed in advance about the purpose of collecting the data. A five-point Likert scale will be used for closed ended questions whereby the target respondents will indicate the extent of their agreement/disagreement with each statement. The Likert scale of 1-5 whereby 5=strongly disagree, 4=Disagree, 3=Neutral, 3=agree and 1= strongly agree. The questionnaire will contain seven sections namely: demographic information, dependent variable (Service delivery) and each of the three independent variables (managerial skills, internal control systems, organizational transparency and their impact on the dependent variable of Effective service delivery.

3.6.1 Validity and reliability of research instruments

The pilot test enables the administration of a pre-test to ascertain the reliability and validity of the questionnaires that will be utilized. The reliability of the instrument will be assessed by testing. Reliability refers to the extent to which research equipment produce consistent outcomes or data when subjected to repeated trials (Fairchild, 2002). According to Field (2005), a Cronbach's α value greater than 0.7 indicates that the instrument is a dependable measurement tool, suggesting its ability to give accurate and consistent results. Yin (2013) posits that the validity of a questionnaire pertains to its ability to accurately measure the construct it purports to evaluate.

The concept of data validity pertains to the degree to which a measure, indicator, or data collection procedure exhibits the characteristic of being accurate or truthful, as far as can be determined, and its pertinence to the study purpose and the strength of its association with the matter being examined (Yinn, 2013). This assessment allows researchers to become acquainted with the study and its administration protocol, while also identifying areas that may require revision. This process ensures the validity, reliability, and effectiveness of the research instrument.

3.7 Data Collection Procedure

The respondents were required to fill out questionnaires and the researcher preferred using questionnaires as they tend to be confidential and provide honest answers without a feeling of intimidation. The researcher will use a drop and pick method to give respondents sufficient time to fill the questionnaire.

3.8 Data Analysis

3.6.1 Validity Test

Mugenda and Mugenda (2003) highlight the significance of validity in research, encompassing various types such as face (content) validity, concurrent validity, predictive validity, construct validity, and convergent validity. To ensure content validity, a questionnaire will be administered to supervisors and experts from KCA University to ensure the representativeness and accuracy of the data collected. Construct validity is achieved by deriving study variables from robust theoretical models and pertinent literature. A questionnaire will be distributed to respondents in two public universities to evaluate the clarity and relevance of its items. This assessment will enable researchers to modify or remove unclear or irrelevant questions, thereby enhancing the quality of the questionnaire and improving the validity of the research.

3.6.2 Reliability Test

Reliability refers to the degree of consistency and stability in an instrument (Kumar, 2010). Reliability will be measured using the Cronbach's Alpha coefficient. George and Mallery (2003) provide the following rules of thumb for the Cronbach's alpha test: "_ > .9 – Excellent, _ > .8 – Good, _ > .7 – Acceptable, _ > .6 – Questionable, _ > .5 – Poor, and_ < .5 – Unacceptable". According to Cooper and Schindler (2006), Cronbach's alpha coefficient ranging between 0.7 and 0.9 is considered good. Gliem and Gliem (2003) recommend a Cronbach's value of 0.7 while Asikhia (2009) recommends a reliability cut off of 0.6. On the other hand, Bagozzi and Yi (2012) purport that a value of 0.5 is considered reliable. When the results are consistent, then the research instrument is regarded as being strong as indicated by Kerlinger and Lee (2000). When the results are consistent, then the research instrument is regarded as being strong as indicated by Kerlinger and Lee (2000).

3.7 Diagnostic Tests

Pre-analysis diagnostic tests was conducted through heteroscedasticity, multicollinearity, and normality tests to ensure that the regression model to be fitted will not violating the classical linear model assumptions, i.e., the results were not biased.

3.7.1 Heteroscedasticity

Heteroscedasticity is a condition where the error variance is non-constant, caused by outliers and omission of variables. It indicates that observations are large or small in line with the study's observations. The Glesertest tests heteroscedasticity using a p-value less than 0.05, indicating a constant variance and accepting the null hypothesis if the p-value is less than 0.05.

3.7.2 Multicollinearity

Multicollinearity is a state of strong correlation between independent variables in a study, requiring the drop of one predictor variable to avoid regression difficulties. Variance Inflation Factor (VIF) was used to test for multicollinearity, with a VIF of 1 indicating no collinearity between two independent variables. Collinearity increases with estimator variance, and a VIF > 10 indicates high multicollinearity, while a VIF < 5 indicates no multicollinearity (Gujarati, 2003).

3.7.3 Normality Test

Normality is a statistical concept that assesses whether a dataset follows a normal distribution. It helps determine the probability of a random variable underlying the data also being normally distributed. To test for normal. The study used the Kolmogorov-Smirnov normality test to determine if the data is normally distributed. In accordance with Gujarati (2003), the skewness of the data ranges from a negative value of -3 to a positive value of +3, and the kurtosis demonstrates an upward trend. The researchers used the Kolmogorov-Smirnov normality test to determine whether or not the data in this investigation had a typical distribution. In the context of the study, one may consider the data to have a normal distribution if the Asymp.Sig value is greater than 0.05. This is the recommendation of a standard test for normality that is generally recognized and followed. On the other hand, if the value of Asymp.Sig is lower than 0.05, this suggests that the data does not follow a normal distribution.

According to Kothari (2008), the process of data analysis encompasses the whole post-data collecting phase, which includes the manipulation of data to extract useful insights and finally leads to the interpretation and drawing of conclusions based on the findings collected. In the current investigation, the major methods of analysis that will be used for the purpose of investigating the data that was gathered are going to be factor analysis and descriptive statistics. According to Mugenda and Mugenda (2003), descriptive statistics provide researchers the ability to create condensed summaries of scores and measurements included inside an investigation by using a restricted number of statistical indices or measures. After the researcher has gathered the completed questionnaires from the respondents, he or she will go over them with an eye toward determining how precise and thorough they are. The data will be analyzed using descriptive statistics, which will include measures of central tendency, variability, dependability, and frequency, amongst others.

This will be done so that an overall picture of the data can be presented. The mean, the median, and the mode are examples of measures of central tendency, and they provide the most accurate estimations of the predicted scores or measurements included within a particular dataset. The independent and dependent variables will be analyzed using a piece of software called the Statistical Package for the Social Sciences (SPSS), and the findings will be displayed visually using charts, tables, and pie charts. The researcher's goal is to find a correlation between the two sets of data. In addition, the researcher plans to study the effect of corporate governance on service delivery within Isiolo County by using multiple regression models.

Within the context of this investigation, "effective service delivery" serves as the dependent variable, while "managerial abilities," "internal control mechanisms," and "organizational transparency" make up the "independent variables." In order to investigate the nature of the connection between these variables, the researcher will use many different regression models. This tool's main purpose is to evaluate the effect that corporate governance regulations have had, both positively and negatively, on the effectiveness of service delivery in county governments in Kenya. Research in the social sciences often makes use of multiple regression analysis because it enables researchers to submit questions that contribute to the process of variable prediction.

The Multiple Regression formula is:

$$\mathbf{Y = a_1+\beta_1X_1+\beta_2X_2+\beta_3X_3+ \beta_4X_4\ \varepsilon}$$

Whereby:

Y = Levels of service delivery

A_1 = Constant, showing the service delivery in the absence of corporate governance.

$\beta_1, \beta_2, \beta_3$,= Coefficients of the effects of corporate governance on service delivery

X_1 = Managerial Skills

X_2 = Internal Control Systems

X_3 = Organization Transparency

X_4 = Oversight Role of county assembly

ε = Error term

To test the goodness of fit of the model, the study will employ R (Squared).This measures the closeness of data to the fitted regression line. The results are usually between 0 to 100%.’

The higher the percentage the better, it explains that the model is fit, (i.e. the strength and the direction of the linear relationship).

3.10 Ethical issues

Mugenda and Mugenda (2003) referred to Ethics as norms governing human conduct which have a significant impact on human welfare. It involves making a judgment about right and wrong behavior. The researcher will give due consideration to this aspect by seek permission from the County secretary of the Isiolo county government before carrying out the research this will be done through a formal letter explaining the nature of the study, objectives and purpose of the study.

Confidentiality of individuals who will participate in the study will be guaranteed and the findings of the study will be purely academic only. It will be clearly stated to the respondents that participation will be voluntary. The only persons who would have access to the completed questionnaires would be the researcher and the data processor. All questionnaires will be destroyed by the researcher after the research at the completion of this study.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION AND DISCUSSION

4.1 Introduction

This chapter discusses how the quantitative data was analyzed, presented, and discussed. Inferential and descriptive statistics were used to analyze the data. Percentages, frequency mean, frequency tables, graphs, and standard deviation were used to present the data in a way that is easy to understand and interpret.

4.2 Response rate

The researchers set out to collect 170 questionnaires, but they only ended up distributing 150. Of the 150 distributed questionnaires, 119 were completed and returned on time. This means that the response rate was 79.3%. The researchers considered this response rate to be adequate for their study because it was more than 50%. According to Mugenda and Mugenda (2008), a response rate of 50% is acceptable, 60% is good, and 70% is excellent for analysis and publication. Table 4.1 shows the response rate results.

Table 4.1:

Response rate

Responses	Frequency	Percent
Returned questionnaires	119	79.3
Unreturned questionnaires	31	20.7
Total	**150**	**100**

Source: Research data, (2023)

4.3 Reliability Statistics

Reliability of the data was tested before the actual data collection using Cronbach's Alpha which measures internal consistency. The acceptable reliability that was considered for this study was 0.70 and above. The results are as shown in table 4.2 below.

Table 1.2:

Reliability Statistics

Cronbach's Alpha	N of Items
.851	27

As shown in the above table, the Cronbach's Alpha value was 0.851, which is above the acceptable value of 0.7. This indicated a high level of internal consistency and reliability hence was considered suitable for this study.

4.4 Background Information

The results of this study on background information are as per the study objectives and the study questions in the subsequent pages.

4.4.1 Distribution of Respondents by Gender

In order to ensure that there was fair involvement of both male and female respondents, the participants were required to indicate their gender category. The results were as shown in table 4.3.

Table 4.3:

Gender

Respondents Gender	Frequency	Percentage
Male	68	57.1
Female	51	42.9
Total	**119**	**100.0**

Source: Research data, (2023)

The results obtained show that 57.1% of the respondents were male, while 42.9 of them were female. It is therefore evident that both genders were faly involved in this study hence the findings of this study do not suffer gender biasness.

4.4.2 Distribution of Respondents by Age

The respondents were required to indicate their age groups since individuals of different age categories are perceived to hold different opinions on different topics show in table 4.4

Table 4.4:

Age

Age	Frequency	Percentage
Below 20 Years	36	30.3
21-30 Years	25	21.0
31-40 Years	28	23.5
41-50 Years	16	13.4
Above 50 Years	14	11.8
Total	**119**	**100.0**

Source: Research data, (2023)

From the study findings, it was revealed that the respondents aged below 20 years had a percentage of 30.3%, 21% of the respondents were aged between 21 to 30 years, 23.5% of the respondents were aged between 31 to 40 years, 13.4% of the respondents were aged between 41-50 years, and 11.8% of the respondents were aged above 50 years. This implies that respondents of various age categories were fairly involved in this study.

4.4.3 Highest Level of Education Attained

An individual's educational qualification is closely linked with their ability to understand and interpret different subjects. To gauge the respondents' ability to respond to the research questions, all the respondents were required to indicate their highest level of education attained as indicated on table 4.5

Table 4.5:

Highest Level of Education Attained

Education Level	**Frequency**	**Percentage**
Certificate	34	28.6
Diploma	29	24.4
Undergraduate	20	16.8
Post-graduate diploma	19	16.0
PhD	17	14.3
Total	**119**	**100.0**

Source: Research data, (2023)

From the results obtained, 28.6% of the respondents were certificate holders, 24.4 of the respondents held diplomas, 16.8% of the respondents had undergraduate degrees, 16% of the respondents had post-graduate dipmomas, while 14.3% of the respondents had PhDs.

4.4.4 Years in Isiolo County

The respondents were required to indicate the number of years worked in Isiolo County. The results were depicted table 4.6

Table 4.6:

Number of Years Worked in the County

Experience in current position	Frequency	Percentage
Less than 1 year	31	26.1
1-2 years	13	10.9
2-5 years	9	7.6
5-10 years	13	10.9
Over 10 years	53	44.5
Total	**119**	**100.0**

Source: Research data, (2023)

4.5 Descriptive Statistics

The researchers used a five-point Likert scale to measure the influence of corporate governance practices on service delivery among county governments in Kenya. The Likert scale ranged from 1 (strongly disagree) to 5 (strongly agree). The researchers then calculated the mean score for each variable. A mean score of less than 2.5 was considered to be "disagree" or "agree," while a mean score of 2.5 was considered to be "neutral." A mean score of above 2.5 to 5 was considered to be "agree" or "strongly agree." The researchers also calculated the standard deviation for each variable. A standard deviation of more than 2 was considered to be high, indicating that the respondents' opinions were differing, while a standard deviation of less than 2 meant that the respondents' opinions were in line.

4.5.1 Managerial Skills

How managerial skills influence service delivery was the first objective of the factors that influence service delivery among county governments in Kenya. Participants were required to indicate their level of agreement with the following statements on how managerial skills influence service delivery among county governments in Kenya. The results were as shown in Table 4.7

Table 4.7:

Managerial Skills

	N	Minimum	Maximum	Mean	Std. Deviation
Is managerial skill necessary for effective delivery of services in counties?	119	1	5	4.0504	1.11118
Does the level of education of county executives determine how effective services are delivered?	119	1	5	3.5294	1.2543
Service delivery effectiveness increases with the level managerial skills?	119	1	5	2.9244	1.43302
Counties run by professional managers are providing effective services compared to others?	119	1	5	2.6471	1.31863

Source: Research data, (2023)

From the research findings, most of the participants agreed that managerial skills are necessary for effective delivery of services in counties (M=4.0504, SD=1.11118), the level of education of county executives determines how effective services are delivered (M=3.5294, SD=1.25430), service delivery effectiveness increases with the level managerial skills (M=2.9244, SD=1.43302) and counties run by professional managers are providing effective services compared to others (M=2.6471, SD=1.31863).

These findings were in line with those of Bagire and Namada, (2013), who emphasized on the role of executive leadership in strategic decisions the emphasis today is to understand the values, background, experience and skills of top managers and how they shape the thinking of the organization in developing strategic plans.

4.5.2 Internal Control Systems

To establish the effect of internal control systems on service delivery among county governments in Kenya was the second objective of the study. Participants were required to indicate their agreement level with the statement on how internal control systems on service delivery among county governments in Kenya. The results obtained were as shown in Table 4.7 below.

Table 4.7:

Internal Control Systems

	N	Minimum	Maximum	Mean	Std. Deviation
Presence of strong internal control systems results to effective services delivery.	119	1	5	3.4286	1.17583
Detection and controlling of fraud positively affect delivery of services in counties	119	1	5	3.3782	1.12741
Counties with strong internal control systems provide effective and timely services to its citizens	119	1	5	3.1765	1.11725
Internal audit departments ensure services are effectively dispensed to the residents by regularly reviewing systems and procedure	119	1	5	2.5042	1.24787

Source: Research data, (2023)

From the research findings, majority of the respondents agreed that, presence of strong internal control systems results to effective services delivery (M=3.4286, SD=1.17583), detection and controlling of fraud positively affects delivery of services in counties (M=3.3782, SD=1.12741), counties with strong internal control systems provide effective and timely services to its citizens (M=3.1765, SD=1.11725) and internal audit departments ensure services are effectively dispensed to the residents by regularly reviewing systems and procedure (M=2.5042, SD=1.24787).

These findings concurred with the study findings by Millichamp and Taylor (2008), strong internal control systems ensure an organization carries on its business in an orderly and efficient manner, reducing wastage and delays, as well as ensuring adherence to internal and external laws and regulations, safeguard its assets, and secure accuracy and reliability of the records.

4.5.3 Organizational Transparency

The third objective uner this study was to investigate the effect of organization transparency on service delivery among county governments in Kenya. Respondents were required to indicate their agreement level with the statement on how organization transparency influences service delivery among county governments in Kenya. The findings obtained were as shown in Table.4.8

Table 4.8:

Organizational Transparency

		N	Minimum	Maximum	Mean	Std. Deviation
Transparency and accountability of the county governments influence delivery of services in counties		119	1	5	3.9244	1.08268
Service delivery effectiveness increases with the level transparency in the counties.		119	1	5	3.4622	1.18458
Counties run by professional managers are providing effective services compared to others?		119	1	5	3.4538	1.08728
Access to county information by the public affects effective services are delivery		119	1	5	3.3445	1.10036

Source: Research data, (2023)

From the findings of the research, majority of the respondents agreed that transparency and accountability of the county governments influence delivery of services in counties (M=3.9244, SD=1.08268), service delivery effectiveness increases with the level transparency in the counties (M=3.4622, SD=1.18458), counties run by professional managers provide effective services compared to others (M=3.4538, SD=1.08728), and access to county information by the public affects effective services are delivery (M=3.3445, SD=1.10036).

These findings concurred with those by Armstrong, Core and Guay (2014), who established that for many (NGOs) and other social actors, accountability is paramount and also a path to empowerment, enhanced effectiveness of civil society and donor organizations, large and small, in responding to the needs and voices of those they claim to serve.

4.5.4 Oversight Role

The last objective under study was to determine the influence of oversight role on service delivery among county governments in Kenya. Respondents were required to indicate their agreement level with the statement on how oversight role influences service delivery among county governments in Kenya. The findings obtained were as shown in Table 4.9

Table 4.9:

Oversight Role

	N	Minimum	Maximum	Mean	Std. Deviation
County assemblies are responsible for monitoring the delivery of public services, such as education, healthcare, infrastructure, and social services	119	1.00	5.00	3.7479	1.15141
County assemblies hold county officials accountable for their actions and decisions	119	1.00	5.00	3.5798	1.17528
The County Assembly conducts regular audits and investigations to ensure government funds are used efficiently and effectively	119	1.00	5.00	3.3361	1.32944
The oversight role of the County Assembly has an impact on improving service delivery.	119	1.00	5.00	3.1008	1.29140
The County Assembly is responsible for overseeing the performance of government agencies and departments in our county	119	1.00	5.00	2.6134	1.28952

Source: Research data, (2023)

From the research findings, majority of the respondents agreed that county assemblies are responsible for monitoring the delivery of public services, such as education, healthcare, infrastructure, and social services (M=3.7479 SD=1.15141), county assemblies hold county officials accountable for their actions and decisions (M=3.5798, SD=1.17528), and county assemblies conduct regular audits and investigations to ensure government funds are used efficiently and effectively (M=3.3361, SD=1.32944).

Further, the study revealed that the oversight role of county assemblies has an impact on improving service delivery (M=3.1008, SD=1.29140), and county assemblies are responsible for overseeing the performance of government agencies and departments in the counties (M=2.6134, SD=1.28952).

4.5.5 Service Delivery

The dependent variable under study was service delivery. The respondents were requested to indicate their level of agreement on various statements pertaining to service delivery among county governments in Kenya. The findings were as shown in Table 4.10

Table 4.10:

Service Delivery

	N	Minimum	Maximum	Mean	Std. Deviation
Enact laws that protect whistleblowers and provide incentives for reporting corruption and misconduct	119	1.00	5.00	3.6134	1.12075
Shift towards performance-based budgeting, where budgets are aligned with measurable outcomes and results.	119	1.00	5.00	3.7311	1.11003
Collaborate with civil society organizations, non-profits, and community groups to promote good governance and service delivery	119	1.00	5.00	3.3361	1.32944
County assemblies hold county officials accountable for their actions and decisions	119	1.00	5.00	3.5798	1.17528
County assemblies are responsible for monitoring the delivery of public services, such as education, healthcare, infrastructure, and social services	119	1.00	5.00	3.7479	1.15141
Promote a culture of ethics, integrity, and accountability among county officials and assembly members	119	1.00	5.00	3.1008	1.29140
Explore the use of technology to streamline administrative processes, improve transparency, and enhance citizen engagement.	119	1.00	5.00	3.7479	1.15141

Source: Research data, (2023)

According to Table 13, the respondents agreed that county governments enact laws that protect whistleblowers and provide incentives for reporting corruption and misconduct (M=3.6134, SD=1.12075), shift towards performance-based budgeting, where budgets are aligned with measurable outcomes and results (M=3.7311, SD=1.11003, collaborate with civil society organizations, non-profits, and community groups to promote good governance and service delivery (M=3.3361, SD=1.32944), and county assemblies hold county officials accountable for their actions and decisions (M=3.5798, SD=1.17528).

The study findings also revealed that county assemblies are responsible for monitoring the delivery of public services, such as education, healthcare, infrastructure, and social services

(M=3.7479, SD=1.15141), promote a culture of ethics, integrity, and accountability among county officials and assembly members (M=3.1008, SD=1.29140), and explore the use of technology to streamline administrative processes, improve transparency, and enhance citizen engagement (M=3.7479, SD=1.15141).

4.6 Diagnostic Test

The study completed diagnostic tests like test of normality, autocorrelation, multicollinearity, and heteroskedasticity before engaging an ordinary least square regression model to evaluate the study objective The findings were as presented in the subcategories below.

4.6.1 Tests of Normality

A classical linear regression model undertakes that the data follows a normal curve (Normal distribution). To determine the dependent variable's normality, The Kolmogorov-Smirnova (K-S) test was done. In the Kolmogorov-Smirnova (K-S) test, the null hypothesis is that the data is normally distributed, whereas the alternative hypothesis is that the data is not normally distributed. Because the null hypothesis could not be rejected, a significance value greater than 0.05 indicated that the data was normally distributed. The Kolmogorov-Smirnova (K-S) test results are shown in Table 4.11.

Table 4.11:

Normality Test

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Managerial skills	.088	119	.025	.974	119	.021
Internal Control Systems	.094	119	.012	.981	119	.089
Organizational transparency	.111	119	.001	.968	119	.006
Oversight Role	.070	119	.200*	.984	119	.177

a. Lilliefors Significance Correction

Source: Study Data (2023)

Table 4.11 shows that the p values for the Kolmogorov-Smirnov and Shapiro Wilk tests of standardized residuals were 0.021 for managerial skills, 0.089 for internal control system, 0.006 for organization transparency, 0.177 for oversight role, This is an indication that organization transparency and managerial skills was not normally distributed while oversight role and internal control systems were normally distributed.

4.6.2 Autocorrelation

Table 4.12:

Autocorrelation Test

Model	Durbin-Watson
1	1.790

Source: Study Data (2023)

The results on table 4.12 indicates that the Durbin-Watson statistic is 1.790, which lies between the recommended threshold of 1.5 and 2.5. The results thus designate the absence of autocorrelation.

4.6.3 Multicollinearity Test

Multicollinearity was tested using the Variance Inflation Factors (VIF) and results presented in table 4.13

Table 4.13:

Multicollinearity

Variable	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Managerial skills	0.747	1.339
Internal control system	0.333	3.005
Organization transparency	0.411	2.435
Oversight role	0.515	1.942

a. Dependent Variable: service delivery

Table 4.13 displays the VIF results. According to the findings of the study, managerial skills has a VIF value of 1.339, internal control system has VIF value of 3.005 organization transparency has VIF value of 2.435, and oversight role has VIF value of 1.942. The tolerance values and VIF values for all the independent variables are less than 1 and less than 10 hence reveal the result of the multicollinearity issue, showing that the independent variables in the study were within the normal range. The contemporary study's design and execution was therefore free from multicollinearity.

4.6.4 Heteroskedasticity Test

Homoscedasticity violation inhibits critical evaluation of forecast errors of standard deviation, which often leads to confidence intervals that are extremely wide or extremely narrow. In this study, Heteroscedasticity was assessed using the Breusch-Pagan test. The null hypothesis for this test was that the variance of the errors does not depend on the values of the independent variables. Homoscedasticity normally occurs when the p-value is more than the significance level (0.05).show in table 4.14

Table 4.14:

Breusch-Pagan Test for Heteroskedasticity

Breusch-Pagan Test for Heteroskedasticity		
Chi-Square	df	Sig.
0.790	1	0.374
a. Dependent variable: service delivery b. Tests the null hypothesis that the variance of the errors does not depend on the values of the independent variables. c. Predicted values from design: Intercept Managerial skills Internal control system Organization transparency Oversight role		

Source: Study Data (2023)

As indicated in Table 4.17, the p-value was 0.374, which was greater than the significance level of 0.05. This implies that there was homoscedasticity in the regression model.

4.6.5 Correlation Analysis

In order to determine the relationship between the variables under study, the study used Karl Pearson's product moment correlation analysis. The findings were as shown in the table 4.18 below:

Table 4. 2 :

Correlation

		Service delivery	Managerial skills	Internal control systems	Organization transparency	Oversight role
Service delivery	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	119				
Managerial skills	Pearson Correlation	.407**	1			
	Sig. (2-tailed)	.000				
	N	119	119			
Internal control systems	Pearson Correlation	.585**	.423**	1		
	Sig. (2-tailed)	.000	.000			
	N	119	119	119		
Organization transparency	Pearson Correlation	.615**	.456*	.752**	1	
	Sig. (2-tailed)	.000	.000	.000		
	N	119	119	119	119	
Oversight role	Pearson Correlation	.859**	.426**	.679**	.549**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	119	119	119	119	119
**. Correlation is significant at the 0.01 level (2-tailed).						
*. Correlation is significant at the 0.05 level (2-tailed).						

Source: Study Data (2023)

According to the findings of the research, there is a significant link between managerial expertise and the provision of services by county governments in Kenya (r = 0.407, p 0.005). It follows from this that the quality of service often improves in tandem with the level of management expertise. This is probably due to the fact that managers who have a wide range of talents are better able to plan, coordinate, and guide their teams to success in achieving their objectives.

The research also discovered high favorable relationships between internal control systems, organization transparency, oversight role, and service delivery across county governments in Kenya (r = 0.585, p 0.005; r = 0.615, p 0.005; and r = 0.859, p 0.005, respectively). This indicates that when each of these criteria improves, service delivery will often improve as well. Internal control systems contribute to the mitigation of financial and operational risks, as well as the efficient and effective use of available resources. Transparency inside an organization helps to foster confidence between the government and the people it serves, and it also makes it possible to recognize and respond to issues in a more timely manner. It is possible for elected officials and other stakeholders to provide oversight that will assist in ensuring that the government is responsible to the general people and is keeping the commitments it has made.

The results of the research indicate, on the whole, that management skills, internal control systems, organization transparency, and oversight role are all essential elements in determining the degree of service delivery across county governments in Kenya. If a government puts money into these sectors, there is a better chance that it will be able to provide its population with services of a good standard.

4.7 Regression Test

In this study, a multiple regression analysis was done to test the stimulus among predictor variables. The research used statistical package for social sciences (SPSS V 22) to code, enter and compute the measurements of the multiple regressions. The model summary was presented in the Table 4. 19 below

Table 4.3 :

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.886[a]	0.785	0.777	0.36099

a. Predictors: (Constant), Oversight role, Managerial skills, Organization transparency, Internal control system.

The study used coefficient of determination to assess the model fitness. The coefficient of determination (R2) is a statistical measure that indicates how well a model explains the variation in the dependent variable. It ranges from 0 to 1, with higher values indicating better model fit. The study found that the model had an average adjusted R2 of 0.785. This means that the independent variables (managerial skills, internal control systems, organization transparency, and oversight role) explained 78.5% of the variation in service delivery. The remaining 21.5% of the variation is likely due to other factors that were not included in the study, as well as error.

The correlation coefficient (r=0.886) value indicates a joint strong correlation among the variables. This means that the independent variables are all positively correlated with the dependent variable (service delivery). This means that as the values of the independent variables increase, the value of the dependent variable is also likely to increase.The study further tested the significance of the model by use of the ANOVA technique as shown table 4.20

Table 4.4 :

ANOVA

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	54.090	4	13.522	103.767	.000[b]
	Residual	14.856	114	.130		
	Total	68.946	118			
a. Dependent Variable: service delivery						
b. Predictors: (Constant), Oversight role, Managerial skills, Organization transparency, Internal control system						
Source: Study Data (2023)						

From the ANOVA statics, the study recognized the regression model had a significance level of 0.00% which is an indication that the data was sufficient for making a conclusion on the population parameters as the value of significance (p-value) was less than 0.005. This revealed that regression model is fit and statistically significant for the study.

The study also used the coefficient table to determine the study model. The findings were as presented in Table 4.21 below

Table 4. 5 :

Coefficients

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.432	.176		2.450	.016
	Managerial skills	-.002	.043	-.002	-.043	.966
	Internal control system	-.195	.065	-.227	-3.011	.003
	Organization transparency	.329	.068	.328	4.839	.000
	Oversight role counyassemble	.770	.056	.834	13.765	.000
a. Dependent Variable: servicedeliverycounty						

The results interpretation based on the equation indicate that if managerial skills, internal control system, organization transparency, and oversight role remain unchanged or have a value of 0, the service delivery among county governments in Kenya will increase by 0.432 units.

In addition, if managerial skills increase by 1 unit and internal control system, organization transparency, and oversight role remain constant, the service delivery among county governments in Kenya would significantly decrease by 0.002. The study thus shows a negative (B=-0.002) and significant (P Value= 0.966<0.05) relationship between managerial skills and service delivery among county governments in Kenya similar to the findings by Nadkami and Barr (2008) who reported a strong relationship between managerial skill base and base drives strategic action.

Secondly, if internal control system increases by 1 unit and managerial skills, organization transparency, and oversight role remain constant, the service delivery among county governments in Kenya would significantly increase by 0.195. The study thus shows a positive (B=-0.195) and significant (P Value= 0.003<0.05) relationship between internal control system and service delivery among county governments in Kenya similar to the findings by Millichamp and Taylor (2008) strong internal control system ensures an organization carries its business in an orderly and efficient manner.

If organization transparency increases by 1 unit and managerial skills, internal control system, and oversight role remain constant, the service delivery among county governments in Kenya would significantly increase by 0.329. These findings thus indicate a positive (B=0.329) and significant (P Value= 0.000<0.05) relationship between organization transparency and service delivery among county governments in Kenya. These study findings are similar to those by Armstrong, Core and Guay (2014) for many NGOs and other social actors, accountability is paramount and also a path to empowerment, enhanced effectiveness of civil society and donor organizations in responding to the needs and voices of those they claim to serve.

Lastly, if oversight role increases by 1 unit and managerial skills, internal control system, and organization transparency remain unchanged, the service delivery among county governments in Kenya will significantly increase by 0.770. These findings thus indicate a positive (B=0.770) and significant (P Value= 0.000<0.05) relationship between oversight role and service delivery among county governments in Kenya.

In conclusion, the inferential statistic indicted that service delivery among county governments in Kenya was explained by independent variable ,Internal control systemOrganization transparency and Oversight role county assembly and therefore appreciating that Internal control system Organization transparency and Oversight role county assembly were the good predictor of the service delivery among county governments .

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The chapter will rely on reports on the summary of the findings, conclusions of the study and recommendations on policy and further research in line with the study objectives.

5.2 Summary of Findings

This provides a summary of the analysis of all the finding in line with study objectives.

5.2.1 Effect of Managerial Skills on Service Delivery

The objective sought to examine effect of managerial skills on service delivery at the county level. Results revealed that managerial skills had a direct and statistical impact on the effectivess of service delivery in counties. The level of education of county executives determines how effective services are delivered and also service delivery effectiveness increases with the level managerial skills.

Research findings agree with those of Bagire and Namada, (2013), who emphasized on the role of executive leadership in strategic decisions where the emphasis today is to understand the values, background, experience and skills of top managers and how they shape the thinking of the organization in developing strategic plans.

The findings of the study in question also agrees with those of Nadkarni and Barr (2008) that discovered a high relationship between performance and managerial abilities. A strong foundation in management skills propels strategic actions and influences an organization's capacity to define and accomplish its objectives.

5.2.2 Internal Control Systems and service delivery

The second objective sought to examine effect of the internal control systems and service delivery among county governments of Kenya. Results reveal that detection and controlling of fraud positively affect delivery of services in counties. Additionally, Presence of strong internal control systems results to effective services delivery among counties in Kenya. It was also noted that internal audit departments ensure services are effectively dispensed to the residents by regularly reviewing systems and procedures.

The study agrees with that of Millichamp and Taylor (2008) that robust internal control system, guarantees that an organization runs its operations in an orderly and effective way, eliminating wastage and delays.

5.2.3 Organization Transparency and service delivery

The third objective sought to establish the effect of organization transparency on service delivery among county governments in Kenya. The results revealed that Transparency and accountability of the county governments influence delivery of services in counties. Service delivery effectiveness increases with the level transparency in the counties and counties run by professional managers were found out to have effective service delivery among counties in Kenya.

The study in question agrees with that of Armstrong, Core and Guay (2014) which established that for many non-governmental organizations (NGOs) and other social actors, accountability is paramount and also a path to empowerment, enhanced effectiveness of civil society and donor organizations, large and small, in responding to the needs and voices of those they claim to serve.

5.2.4 Oversight role and service delivery

The fourth objective sought to establish the effect of oversight role on service delivery among counties in Kenya. The study revealed that county assemblies are responsible for monitoring the delivery of public services, such as education, healthcare, infrastructure, and social services and county official are usually held accountable. The county assembly also conducts regular audits and investigations to ensure government funds are used efficiently and effectively. The study also revealed that The oversight role of the County Assembly has an impact on improving service delivery.

The findings of this study agrees with that of Bovens (2007) which asserts that oversight agencies, like independent audit offices and ombudsman institutions, play a crucial role in upholding accountability and performance standards. They make sure that public sector service delivery meets and exceeds high standards while adapting to the changing needs and desires of the public.

Additionally, the study finding also agree with that of (Moynihan & Kroll, 2016) which alludes that by giving businesses the tools to do more accurate and data-driven evaluations, this modernization of supervision eventually leads to more efficient and responsive service delivery.

5.3 Conclusions

The study concludes that the County Assemblies in each county are responsible for overseeing the performance of government agencies and departments within the county.

Equally, the counties should explore the use of technology to streamline administrative processes, improve transparency, and enhance citizen engagement since this will ensure effective service delivery as well as encouraging a culture of ethics, integrity, and accountability among county officials and assembly members. Effective management skills are fundamental to achieving the goals of providing efficient, equitable, and high-quality services to county residents.

Finally, transparency and accountability is key when it comes to service delivery in the counties as this will promote development of the county as a whole since the county will be able to achieve the its objectives. Existence of a strong internal control systems results to effective services delivery reducing wastages which in turn promotes the economic development of a given county.

5.4 Recommendations

For governments to achieve transparency and improve service delivery, county governments should not only adopt transparent practices but also actively communicate these efforts to the public. Effective communication is key to ensuring that citizens are aware of the government's commitment to transparency and that they have access to the information they need to engage in the process effectively.

The study also recommends that for counties to effectively use internal controls for better service delivery, county governments should regularly review and update their control systems, train staff on control procedures, and maintain a culture of compliance and accountability. They should also be open to periodic audits and assessments to identify areas for improvement and strengthening of internal controls.

The county government should ensure that staff working in the counties are continually trained refining skills to adapt to changing circumstances and evolving service delivery demands.

For counties to effectively manage service delivery, county governments need to consider factors such as budgeting, resource allocation, staff training, and collaboration with other government agencies, non-profit organizations, and the private sector. They must also engage with the community, gather feedback, and make continuous improvements to meet the evolving needs of their residents.

5.6 Areas for Further Studies

The study sought to examine influence of corporate governance practices on service delivery among county governments in Kenya. Further research may look at governance in the private sector and performance of the private organizations .Another research can be carried in other public entities outside Kenya. Finally the researcher recommends that a similar research be carried out at the national government.

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RESEARCH QUESTIONNAIRE

Instructions: Please respond to the following questions and where applicable, mark the relevant box with a tick (√).

Confidentiality: The responses you provide will be strictly confidential. No reference will be made to any individual(s) in the report of the study.

PART A: BACKGROUND INFORMATION

1. Gender. [ ] Male [ ] Female

2. In which of the following age brackets do you belong?

[ ] Below 20 years [ ] 21-30 years [ ] 31-40 years [ ] 41-50 years

[ ] Above 50 years

3. What is your education level (state the highest level?)

[ ] Certificate [ ] Diploma [ ] Undergraduate

[ ] Post Graduate [ ] Other ________________________

4. How many years have you worked with the county Government?

[ ] Less than 1 year [ ] 1-2 years [ ] 2-5 years

[ ] 5-10 years [ ] Over 10 years

6. For how long have you been a resident of Isiolo County?

[ ] Less than 1 year [ ] 1-2 years [ ] 2-5 years

[ ] 5-10 years [ ] Over 10 years

SECTION B**:**

1. Managerial Skills

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
	1	2	3	4	5
Is managerial skill necessary for effective delivery of services in counties?					
Does the level of education of county executives determine how effective services are delivered?					
Counties run by professional managers are providing effective services compared to others?					
Service delivery effectiveness increases with the level managerial skills?					

2. Internal Control Systems

	Strongly Disagree	D	N	A	SA
	1	2	3	4	5
Detection and controlling of fraud positively affects delivery of services in counties					
Presence of strong internal control systems results to effective services delivery.					
Internal audit departments ensure services are effectively dispensed to the residents by regularly reviewing systems and procedure					
Counties with strong internal control systems provide effective and timely services to its citizens					

3. Organizational Transparency

	SD	D	N	A	SA
	1	2	3	4	5
Transparency and accountability of the county governments influence delivery of services in counties					
Access to county information by the public of affects effective services are delivery					
Counties run by professional managers are providing effective services compared to others?					
Service delivery effectiveness increases with the level transparency in the counties.					

4. Oversight Role of County Assembly

	SD	D	N	A	SA
	1	2	3	4	5
The County Assembly is responsible for overseeing the performance of government agencies and departments in our county.					
The County Assembly conducts regular audits and investigations to ensure government funds are used efficiently and effectively					
The oversight role of the County Assembly have an impact on improving service delivery.					
County assemblies are responsible for monitoring the delivery of public services, such as education, healthcare, infrastructure, and social services					
County assemblies hold county officials accountable for their actions and decisions					

5. Corporate Governance

	SD	D	N	A	SA
	1	2	3	4	5
Does the county assembly have clear policies and procedures in place for ethical conduct and accountability of its members and staff?					
Are there mechanisms within the county assembly to address conflicts of interest and prevent unethical behavior?					
I am satisfied with the county assembly's efforts to ensure transparency in its operations, including financial reporting and procurement processes					

6. What suggestions do you have for improving the oversight role of the county assembly and service delivery in the county?

	SD	D	N	A	SA
	1	2	3	4	5
Enact laws that protect whistleblowers and provide incentives for reporting corruption and misconduct.					
Shift towards performance-based budgeting, where budgets are aligned with measurable outcomes and results.					
Collaborate with civil society organizations, non-profits, and community groups to promote good governance and service delivery.					
Promote a culture of ethics, integrity, and accountability among county officials and assembly members.					
Explore the use of technology to streamline administrative processes, improve transparency, and enhance citizen engagement.					