INTERNAL CONTROLS AND FINANCIAL PERFORMANCE OF GARISSA COUNTY GOVERNMENT, KENYA

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ABSTRACT

The introduction of the Devolution Government concept in Kenya in 2013 was intended to enhance the effectiveness and efficiency of service delivery by putting it closer to the people. County Governments play a crucial role in strategic planning; however, they encounter challenges that hinder the effective implementation of strategies, resulting in subpar performance. These challenges include misappropriation of funds, corruption, service delays, and inadequate service delivery. The overall goal of this research is to examine the impact of internal controls on the financial health of the Garissa County Government in Kenya. The precise objectives of this study are; to investigate the impact of control environment on the financial performance of the Garissa County Government in Kenya. The research was informed by agency theory, stakeholder theory, and steward theory. Descriptive research approach was utilized in this research. The research focused on a sample of 75 employees affiliated with the County's ministry of finance and economic planning in Garissa County Government. A census consisting of 75 participants was conducted. The research used a questionnaire as a data collection instrument for the investigation. The analysis of quantitative data included the use of descriptive statistics, namely the mean and standard deviation. To examine the association between variables and their mutual effect, inferential statistical procedures such as correlation analysis and multiple linear regression analysis was utilized. Prior to doing the actual analysis, diagnostic tests were performed to assess any violations of normality, multicollinearity, and heteroscedasticity in the multiple regression analysis. The study prioritized ethical considerations and ensured adherence to ethical guidelines. Tables, graphs, and frequency tables were employed for displaying the data. The study found that control environment had a statistically significant effect on financial performance and therefore rejected. This study recommends the application of integrity and ethical values, assignment of authority and responsibilities, organizational structure and commitment to competence by employees to help improve the financial performance.

Keywords: Control Environment, Internal Controls, Risk Assessment, Control Activities, Monitoring, Information and Communication and Financial Performance.

INTRODUCTION

Most government entities believe that in order for them to have an improvement on their financial performance, there needs to be an establishment and implementation of proper internal control systems (Kimutai, 2013). The significance of internal controls in Kenyan County Governments has gained considerable prominence in contemporary times. Internal control is widely acknowledged in the majority of organizations as a crucial element that is indispensable for the continued existence of businesses, enterprises, and government bodies. In addition to the issue of insufficient resources, the government faces significant risks pertaining to fraud, errors, and theft of money, as well as inefficiencies and ineffectiveness in its operations. Various steps are necessary in order to lessen if not eradicate the risks by putting in place an internal control system (Abubakar, 2017).

In response to a rise in instances of organizational failures and the persistent issue of fraud, entities have promptly implemented internal control systems that are tailored to their specific operational context in order to mitigate these challenges. The management of these firms is under increasing pressure to improve the efficiency of internal control mechanisms and effectively convey this information to the board of directors and shareholders (Kuhn & Sutton, 2010). The establishment and maintenance of robust internal control systems are essential for the achievement and longevity of an organization. The quality of internal controls adopted by entities has greatly affected the decision-making process by the board of directors and how accurate it will be (Feng & McVay, 2009). Additionally, according to Feng and McVay (2009), businesses with inadequate internal control systems have lower ROA, more instances of fraud and corruption, and less of a return on investment overall.

According to the Institute of Internal Auditors (IIA) in 2010, firms are facing new problems in the global business environment. Consequently, it has become crucial for organizations to enhance their internal audit operations in order to facilitate positive effect, change, and development. According to Alqadi (2020), there is a need for enhanced monitoring and control mechanisms within Jordan's business sector due to its expanding size and increasing reliance on Information Technology (IT). Hence, the aforementioned appeals for internal auditing, characterized as a proficient management instrument, had the potential to provide essential contributions not only to government organizations but also to society as a whole.

The implementation of internal controls in both public and private sector enterprises in Malaysia has had a consistent and gradual expansion since its integration into the management process throughout the 1970s. The facilitation of foreign input in national development is an ongoing process in the management of the Malaysian public sector, which aligns with the progress made by internal audit units in private sector firms (Ahmad, Othman, Othman & Jusoff, 2019). Yusof, Haron, and Ismail (2021) assert that when selecting the optimal internal audit function for a public sector organization in Malaysia, it is essential to consider the impact of corporate governance structures, risk management practices, and control frameworks on the organization's capacity to effectively execute internal auditing and cultivate the requisite internal audit competencies.

In recent times, a considerable number of public sector companies in Nigeria have shown a notable prevalence of fraudulent activities, theft of money, misapplication of resources, and inefficiencies in operational procedures, despite the presence of internal audit units (Izedonmi & Olateru-Olagbegi, 2021). Affiru, Hasyiya, and Chritiana (2021) observe that public organizations in Nigeria that worked to satisfy the socioeconomic demands of the whole population as well as achieve the desired degree of economic development were those that had put in place efficient internal audit and control systems. Therefore, effective disciplinary procedures should be maintained to guarantee strong compliance with internal control via the imposition of suitable sanctions for violations of ethical behavior.

The establishment of the Internal Audit Agency in Ghana was initiated by the Government via an Act of Parliament in 2003. This agency is entrusted with the responsibility of coordinating, facilitating, and ensuring the quality of internal audit operations across public sector organizations. This mission is outlined in the IAA Act 2003, Act 658. According to Ofosu (2021), the Act emphasizes the importance of internal auditing assurance and consulting services in improving efficiency, accountability, and openness in the administration of public sector resources. Nevertheless, there is a growing need for more accountability and openness within the public sector of Ghana. Furthermore, the establishment of internal audit inside these public organizations has failed to fulfill its primary goals due to the prevalence of corruption and financial irregularities.

In Kenya the establishment of internal controls is outlined in the Public Financial Management Act of 2012 and the Public Financial Management Regulations of 2015. The aforementioned legislation and accompanying regulations also incorporate previous directives outlined in Treasury circular AG/3/080/6/(61) from 2000, which pertained to the formation of Audit committees in all Ministries, departments, and agencies within the central government. Additionally, circular 16 of 2005 offered comprehensive instructions regarding the responsibilities of internal auditors in optimising the supervision, administration, openness, and responsibility. Furthermore, circular 18 of 2005 gave a detailed framework for management actions in response to internal audit reports.

The primary objective of internal controls is to assist the Government of Kenya in achieving prudent management of public finances, ensuring transparency, and promoting efficient allocation of public funds (Njui, 2019). Barasa (2020) asserts that the internal audit function holds a pivotal role within the organizational framework, encompassing not only the execution of traditional assurance activities, but also actively engaging as a strategic partner to enhance value and optimize governmental processes, thereby ensuring effectiveness and efficiency. Hence, the implementation of efficient internal controls plays a significant role in enhancing public confidence, particularly in relation to financial reporting and corporate governance.

Hass, Abdsolmohammadi, and Burnaby (2021) noted that the dynamic nature of the contemporary corporate environment has caused many businesses to worry about the efficiency of internal controls. Organizations now under pressure from sociopolitical issues, global rules, professional standards, and economic demands. Depending on the strengths and weaknesses of an organization's internal structures and processes, these external occurrences might provide possibilities and risks. According to Ahmad (2021), significant improvements in internal controls with a greater focus on the efficacy of internal audit have become necessary due to recent developments in governance needs and environmental changes.

Statement of the Problem

The implementation of Devolution Government in Kenya in 2013 was intended to enhance the delivery of services to the population in a more effective and efficient way by bringing governance closer to the people. County Governments play a crucial role in strategic planning; however, they encounter difficulties in effectively executing these strategies, resulting in subpar performance. This is evident through various challenges including financial mismanagement, corruption, service delays, and inadequate service provision (Abass, 2019). According to a study conducted by Transparency International (TI) in 2020, it was found that a significant proportion of the Kenyan population, specifically 41 percent, expressed dissatisfaction with the performance of their respective County Governments in terms of service delivery. This dissatisfaction persists despite the existence of various plans, such as the County CIDP and County Sectoral Plans, which are meticulously outlined on paper. Hence, it is essential to conduct a comprehensive analysis of the internal control methods used by Garissa County in order to ascertain their effectiveness in improving organizational performance.

As per the Auditor General' report for financial years 2018 to 2022 the County Government of Garissa saw volatility in local revenue collection. In the financial year 2017/18, the budgeted revenue collection was 5,121,600,000 Kenya Shillings, while the actual revenue collection was 2,491,655,330 Kenya Shillings. In the financial year 2018/19, the budgeted revenue collection was 4,059,252,013 Kenya Shillings, and the budgeted revenue collection for fiscal year 2019/20 was 5,223,025,116, with actual revenue collection of 3,166,240,961, the budgeted revenue collection for fiscal year 2020/21 was 3,557,783,300, with actual revenue collection of 3,168,013,709, and the budgeted revenue collection for fiscal year 2021/22 was 4,741,939,083, with actual revenue collection of 3,673,657,053.

The disparity between budgeted and actual revenue collection has prompted an investigation into the cause. Based on the foregoing information, this research linked internal controls and county government financial success, with the County Government of Garissa as a case study.

Zar (2019) researched on the influence of control environment on financial success of Myanmar Interfaith Network on AIDS in Asia. The study findings demonstrated a strong positive correlation between the control environment and financial success. The study was done Myanmar Interfaith Network on AIDS in Asia creating a contextual gap that the current research sought to fill by being done in the County Government of Garissa, Kenya. There is also a study by Makut and Ibrahim (2021), on the effect of monitoring on performance of cooperatives in Nigeria. This research found that monitoring is of insignificance to performance of cooperatives. The study was done among cooperatives in Nigeria creating a contextual gap that the current research sought to fill by being done in the County Government of Garissa, Kenya. Mbilla, Nyeadi, Gbegble, and Ayimpoya (2020) conducted an assessment on the influence of information and communication on the performance of banks in Ghana. The results of the research demonstrated that there is a statistically significant but weak relationship between information and communication and financial success. The study was done among banks in Ghana creating a contextual gap that the current study sought to fill by being done in the County Government of Garissa, Kenya.

General Objective of the Study

Investigate the effect of internal controls on the financial performance of Garissa County Government, Kenya.

Specific Objective

Examine the effect of control environment on the financial performance of Garissa County Government, Kenya.

THEORETICAL REVIEW

Agency theory

The theory was first postulated by Jensen & Meckling (1976) and then expanded upon by Fama and Jensen (1983). There is a correlation between the ownership structure and performance of a business. The idea posits that company owners, acting as principals, engage the services of a manager, who acts as an agent, to assume responsibility for the day-to-day operations of the firm and provide them the authority to make decisions on their behalf via delegation.

The primary tenet derived from the agency theory pertains to the division between ownership and control inside a corporation. Jensen and Meckling (1976) observed that a conflict of interest emerges between the agent and principal, often known as the agency dilemma. Efforts aimed at resolving agency difficulties can give rise to agency expenses, such as monitoring costs, bonding costs, and residual loss. Highly effective internal controls may be used to mitigate the agency issue and minimize agency expenses by eliminating potential information misunderstandings between an agent and a principal.

Jensen and Meckling posit a clear relationship between internal controls and earnings management. The management of profits is closely linked to the agency issue, which served as a catalyst for the enactment of the Sarbanes-Oxley law. This legislation was a reaction to the manipulation of earnings via the use of innovative accounting practices, which ultimately resulted in the downfall of Enron and WorldCom Companies. Jensen and Meckling offered a critique of this theory, contending that it disproportionately prioritizes the interests of owners (principals) while neglecting the interests of other stakeholders, such as lenders, investors, consumers, and other individuals with a vested interest in the company operations. The underlying premise of this theoretical framework is that the agent's actions are driven by a desire to maximize the principal's welfare. This assertion is invalid since it is possible for agents to encounter undisclosed conflicts of interest when entering into legally binding agreements, so compromising their position in carrying out actions on behalf of the principal.

This theory has significance in the context of the research as it pertains to the practice of shareholders often engaging the services of an external independent auditor to serve as their representative. The external auditor conducts an autonomous inspection and verification of the financial records, assessing the efficiency of accounting systems, policies, and processes. They provide an impartial assessment about whether the provided information accurately and objectively reflects the financial state of the organization. The proprietors oversee the whole functioning of the enterprise through regular audits conducted by the external auditor, who serves as the principal agent. Subsequently, the proprietors engage in a process of performance assessment and evaluation, with the assistance of managers and board of directors who act on behalf of the owners. Hence, this hypothesis exhibits a direct correlation with the whole financial performance of the County Government of Garissa.

Stakeholder Theory

The theory was formulated by Edward Freeman in 1983. The notion is based on the premise that the interests in a corporation extend beyond just the owners, and that there are other stakeholders who also have vested interests in the firm. Edward Freeman emphasized the importance of not only protecting shareholders' interests, but also ensuring that other stakeholders such as employees, customers, capital and raw material lenders, the government, potential and current investors, and the general community are treated fairly by management and the board of directors. Edward Freeman said that the board has a significant duty as the custodian of the interest entrusted to the business by many stakeholders.

Stakeholder theories primarily focus on the ethical and moral conduct of management and board of directors towards all stakeholders inside an enterprise. The notion posits that prioritizing the requirements of stakeholders should be the primary focus at the commencement of any managerial undertaking. Edward Freeman identified a drawback in this approach, namely that it places excessive importance on the well-being of stakeholders, potentially compromising the primary interests of the company owner within the organizational context. According to Edward Freeman, in the process of corporate liquidation, the first priority is given to the settlement of obligations owing to preferential creditors. Subsequently, secured creditors are addressed, followed by preference shareholders, and finally ordinary shareholders. In this context, shareholders are allocated the residual money after all other parties have received full payment. In the event that there is a complete depletion of available funds, it would imply that regular stockholders would experience negative consequences.

This theory is applicable to the current study as it highpoints the role of management and the board of directors in establishing the control environment. This component of internal control is dedicated to protecting the interests of stakeholders and shareholders by enhancing the financial success of the enterprise. It is essential for the board of directors and management to instill a paramount degree of integrity, ethics, dedication, and competence while fulfilling their responsibilities, with a primary focus on the welfare of stakeholders and shareholders. This theory contributes to the field of study by providing insights on the values held by boards of directors and management in their efforts to protect the interests of several stakeholders within a business. The control environment encompasses a set of values that are integrated inside the internal control system, serving as one of the variables being examined in the ongoing research project. This study intends to ascertain the impact of control environment variables on the financial success of the County Government of Garissa, Kenya.

Empirical Literature Review

Control Environment and Financial Performance

Zar (2019) explored the effects of control environment on financial health of Myanmar Interfaith Network on AIDS in Asia. This research showed that control environment has a positively significant link with financial health. The research implemented primary data by use of five-point Likert-scale structured questionnaires and interviews both personal and telephone. The data was then analyzed by descriptive research method and multilinear regression analysis. The study was done Myanmar Interfaith Network on AIDS in Asia creating a contextual gap that the current research sought to fill by being done in the County Government of Garissa, Kenya.

Uwingabiye (2019) conducted research on the control environment and financial performance in Rwandan government organizations. Financial health was found to have a favorable and significant link with the control environment. There was a mix of primary and secondary data used. Primary data was acquired utilizing the distribution of questionnaires, while secondary data was obtained utilizing Rwanda Social Security Board yearly reports. The data was analyzed by utilization of SPSS. The study was done Rwandan government organizations creating a contextual gap that the current research sought to fill by being done in the County Government of Garissa, Kenya.

Kinyua, Gakure, Gekara, & Orwa, (2015) examined the Effect of Internal Control Environment on the Financial Health of Enterprises traded at the NSE. The research study utilized a survey research design. The research included a total of 62 firms that were listed on the NSE. The research used a sample size of 38 firms selected from a larger populace of 62 enterprises listed on the NSE. The researchers used a stratified random sampling strategy to choose the sample. The research used a combination of primary and secondary data sources. The primary data was obtained via the use of structured questionnaires, and the secondary data was derived through audited yearly reports, periodicals, and document analysis. The process of data analysis incorporates the use of both descriptive and inferential statistics. The researchers created frequency tables, computed averages, and conducted hypothesis tests such as ANOVA, chi-square, and correlation analysis. The study's findings indicate a noteworthy correlation between the internal control environment and financial performance. Consequently, it is recommended that companies listed on the NSE should enhance their internal control environment in order to further enhance their financial performance. The research study centered on examining the adoption of firms listed on the Kenyan stocks market. To address the existing contextual and methodological deficiencies, the present study used a descriptive research methodology and concentrate specifically on the Garissa County Government.

Figure 1: Conceptual Framework

INDEPENDENT VARIABLE **DEPENDENT VARIABLE**

Control Environment
- ✓ Integrity and ethical values.
- ✓ Assignment of authority & responsibilities.
- ✓ Organizational structure.
- ✓ Commitment to competence by employees.

→

Financial Performance
- Revenue Growth

Source: Researcher (2023)

Research Design

Abbott and McKinney (2019) observe that a research design specifies how the data will be processed and is a method for addressing the research questions of a study. This study used descriptive research design. Siedlecki (2020) claims that descriptive research offers a comprehensive picture of a research issue. In addition, the design offers the chance to view the occurrence in a wholly natural and unaltered natural setting.

Target Population

The target population refers to the whole aggregation of respondents who fulfill the specified set of criteria (Pandey & Pandey, 2021). The study's respondents consisted of 75 staff of Garissa County which comprised of internal auditors, finance staff, accountants and directors. Target audience were obtained from the County's ministry of finance and economic planning

Sampling Design

Sampling is the methodical process of picking a selection of people from a larger population, with the aim of obtaining data that accurately represents the whole population and facilitates the study of a specific phenomenon of interest (Kothari, 2004). Since the number of study respondents from each category is small, the study conducted a census of 75 respondents. This is according to Findlay (2016) who observe that to attain statistical confidence, it may be necessary to survey everyone if the research population is less than 1,000 people.

Data Collection Instruments

The researcher employed questionnaire to collect data of the study. Spector (2018) observe that the design of a questionnaire requires use of valid and reliable questions that takes into account each research objective, arranges them in a helpful manner, and chooses a suitable administration approach. Therefore, the questionnaires was designed using a likert scale which evaluates the respondent's level of agreement or disagreement with assertions or questions connected to particular topics.

Data Collection Procedure

Permission to conduct the research inside the County was requested from the County Administrator. The surveys was distributed and collected utilizing a drop-off and pick-up procedure. The participants were accorded two weeks for completing in the questionnaires. The researcher further conducted in-person visits to the respondents in order to reinforce the significance of completing the surveys, hence aiming to achieve a heightened response rate.

Data Analysis and presentation

The data collected from the questionnaires underwent initial editing, cleansing, and categorization in order to organize it into coherent themes that accurately reflect the information. The analysis of quantitative data included the utilization of descriptive statistics, specifically measures such as the mean and standard deviation. The utilization of SPSS version 26.0 facilitated the production and presentation of data via the generation of graphs, charts, tables, and figures. To examine the association between variables and their mutual effect, inferential statistical methods such as correlation analysis and multiple linear regression analysis was utilized.

The multiple linear regression equation was:

$$\mathbf{Y = \beta_0 + \beta_1 X_1 + \varepsilon}$$

Whereby

$Y =$ Financial performance

$X_1 =$ Control environment

$\beta_0 - \beta_1 =$ Coefficients

$\varepsilon =$ Error Term

RESEARCH FINDINGS AND DISCUSSIONS

Descriptive Statistics

The participants were asked how well they understood the impact of control environment on the financial health as exhibited in table 1 below.

Table1: Descriptive Statistics of Control Environment

	N	Mean	S.D
The delineation of roles and duties is evident in the employee's job description.	66	3.2727	.75540
Our County has an accounting and financial system	66	3.0909	.79860
The board, administration, and workers of the County demonstrate a steadfast dedication to professionalism and honesty.	66	3.5455	.89755
The County diligently oversees the installation of internal controls.	66	3.6364	.77730
The County has an audit committee that is characterized by its objective, independent, and proactive nature.	66	3.7273	.75540
Valid N (listwise)	66		

Source: Study Data (2023)

In table 1 above, on the aspect of whether the delineation of roles and duties is evident in the employee's job description and our County has an accounting and financial system, it was stated that the majority of respondents were found to neither agree nor disagree with the assertion at a mean of 3.2727and 3.0909 with a variation of 0.75540 and 0.79860 respectively. On the aspect of whether the board, administration, and workers of the County demonstrate a steadfast dedication to professionalism and honesty, the County diligently oversees the installation of internal controls or the County has an audit committee that is characterized by its objective, independent, and proactive nature, it was noted that majority of the participants agreed with the assertion at a mean of 3.5455, 3.6364 and 3.7273 with a variation of 0.89755, 0.77730, and .75540 respectively.

Correlation Analysis

The researcher, using the SPSS Software version 26, generated a correlation matrix between the variables. Table 2 exhibits the findings.

		Control Environment	Financial Performance
Control Environment	Pearson Correlation	1	-.680
	Sig. (2-tailed)		.049
	N	66	66
Financial Performance	Pearson Correlation	-.680	1
	Sig. (2-tailed)	.049	
	N	66	66

Source: Study Data (2023).

According to the results of the correlation analysis the financial performance of Garissa County Government internal control elements were had mixed association. The link between control environment against financial performance of Garissa County Government was statistically significant at 0.49 ($p<0.05$) with a negative but strong correlation at -0.680. These results concur with those of Ahmed and Muhammed (2018) who discovered a favourable and statistically significant correlation between information and communication and financial success but disagree with the findings by Kinyua, Gakure, Gekara, & Orwa, (2015) who found a positive correlation between control environment and financial performance.

Regression Analysis

Multiple regressing analysis was computed to derive the relationship between the variables.

Model Summary

A model summary was done to check for coefficient of determination and the results were presented in table 3

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.824[a]	.679	.610	1.12628

a. Predictors: (Constant), Control Activities, Information and Communication, Monitoring Activities, Risk Assessment, Control Environment

Source: Study Data (2023).

From the Model Summary Table 3, R^2 was .679 meaning control environment contributed 67.9% of the total variability in the dependent variable (financial performance). The remaining 32.1% constituted factors outside the model.

Analysis of Variance (ANOVA)

The link between two variables is revealed through the analysis of variance. The section demonstrates how the researcher utilized inferential statistics to determine the influence of the p-value (sig' for significance) on the criterion variable. P-values lower than 5% are typically regarded as significant. Financial performance was also determined by examining the F statistic and its associated p-value. The outcomes are organized in Table 4.

Table 4: ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.173	5	1.035	2.629	.032[b]
	Residual	23.609	60	.393		
	Total	28.781	65			

a. Dependent Variable: Financial Performance

b. Predictors: (Constant), Control Environment

Source: Study Data (2023).

The ANOVA results in table 4 above indicate that the regression model was statistically significant in predicting the association between internal controls and financial performance of Garissa County Government because the computed p-value was less than 5%. This is indicated by the generated 0.032 p-value.

Regression Coefficients

The values of the regression constants that helped the researcher determine the impact of independent factors on the dependent variable are displayed in Table 5

Table 5: Regression Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.244	2.010		.619	.538
	Control Environment	-.673	.281	-.453	-2.395	.020

a. Dependent Variable: Financial Performance

Source: Study Data (2023).

The scholar conducted regression analysis to come up with the connection between internal controls and financial performance of Garissa County Government. The following regression equation was established.

$Y = 1.244 - 0.673X_1$

Where: Y = Financial Performance, **X_1**= Control Environment

Table 5, the study noted that control environment was negative and statistically significant. It had a coefficient of -0.673 meaning the change in control environment by one unit will translate to a significant decrease in the financial performance of Garissa County Government by 0.673. Its p-value was 0.020 which is less than the significance level of 5%. Thus, hypothesis was rejected. These results are congruent with those of Zar (2019) who explored the effects of control environment on financial health of Myanmar Interfaith Network on AIDS in Asia and found that control environment has a significant link with financial health. It also agrees with the findings by Uwingabiye (2019) who conducted a research on the control environment and financial performance in Rwandan government organizations and found that financial health was found to have a favorable and significant link with the control environment.

Conclusion and Recommendations

Conclusion

The study's findings show that control environment significantly improved the financial performance of Garissa County Government, Kenya. In view of this finding integrity and ethical values, assignment of authority and responsibilities, organizational structure and commitment to competence by employees influence financial performance of Garissa County Government, Kenya. This suggests that addressing control environment issues improves the financial performance of County Government of Garissa. Control environment sets the tone for Garissa County Government and influences how employees conduct their activities and carry out their control responsibilities.

The control environment is the foundation for all other components of internal control and provides structure and discipline.

Recommendations

The study found that control environment significantly improves financial performance of Garissa County Government. This study hence recommends the application of integrity and ethical values, assignment of authority and responsibilities, organizational structure and commitment to competence by employees to help improve the financial performance Garissa County Government.

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