CORPORATE GOVERNANCE PRACTICES AND PERFORMANCE OF INDEPENDENT CONSTITUTIONAL COMMISSIONS IN NAIROBI CITY COUNTY, KENYA

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ABSTRACT

The primary duties of constitutional commissions involve safeguarding the people's sovereignty, ensuring that all government entities adhere to democratic values and principles, and fostering constitutional governance. Nevertheless, most of these commissions have fallen short of fulfilling their responsibilities. In the absence of significant independence, constitutional commissions and independent bodies are unable to hold either the legislature or the administration accountable, nor can they facilitate transparent and democratic governance. Viewing these institutions as part of the government hampers their ability to function freely, without fear, favoritism, or bias, which is essential for them to effectively carry out their roles. This challenge arises from the fact that these institutions are designed to act against those in power. Robust corporate governance practices play a significant role in the effective and efficient administration of state-owned enterprises. Since gaining independence, the degree of accountability in the management of these corporations has persistently diminished, even with the presence of numerous oversight mechanisms such as legal regulations, ethical standards, policies, and codes of conduct designed to offer a clear guide for the successful operation of state corporations. The research aimed to explore how corporate governance practices affect the performance of independent constitutional commissions in Nairobi City County, Kenya. The objectives were to examine the effect of accountability practices and assessing the influence of transparency practices, on the performance of these commissions. The research was guided by agency theory, stakeholder theory, stewardship theory, and moral hazard theory. A descriptive research design was utilized for the investigation. A total of 1,426 workers from the fourteen independent commissioners in Nairobi County, Kenya, made up the target population. A sample of 303 personnel, including non-management, lower management, middle management, and top management staff from the commissions, was obtained by applying the Fisher, Liang, and Stoeckel (1983) formula to estimate the sample size. A semi-structured questionnaire with both closed-ended and open-ended questions was utilized to gather data. Both descriptive and inferential statistics were used in the analysis; multiple regression analyses were used for inferential statistics, while means and standard deviations were utilized for descriptive statistics. Tables and figures were utilized to display the data analysis results. The findings indicated a strong relationship between the identified predictors accountability practices, transparency practices, board responsibility, and risk management practices and the organizational performance of independent constitutional commissions in Nairobi City County, Kenya, as evidenced by an R value of 0.894. Additionally, an R-squared value of 0.799 suggested that 79.9% of the variability in organizational performance could be explained by these four governance practices. In conclusion, the study established that corporate governance practices have a significant impact on the performance of independent constitutional commissions in Nairobi City County, Kenya. It was recommended that the

government prioritize the strengthening of corporate governance frameworks within these commissions. Given the positive correlation between governance practices and organizational performance, the government should implement clear guidelines regarding accountability, transparency. This may involve the creation of dedicated oversight bodies to ensure regular audits, performance evaluations, and adherence to governance standards across all commissions.

Key words: Corporate Governance Practices and Organizational Performance.

INTRODUCTION

To enhance service delivery, independent constitutional commissions have been integrated into the governmental frameworks of various democracies around the world, including Kenya. Established under the 2010 Kenyan Constitution, these commissions aim to promote efficiency in public service. However, the transition from a centralized system to independent commissions in Kenya has faced challenges, including issues with service delivery, conflicts among leaders, corruption, and strikes, all of which have jeopardized effective service provision (Ngairah, Namusonge & Nyang'au, 2022).

According to statistics from the 2019 report by the Kenya Institute for Public Policy Research and Analysis (KIPPRA), constitutional commissions are struggling with significant service delivery challenges. A survey conducted by Transparency International (TI) in 2021 revealed that 41% of Kenyans expressed dissatisfaction with the services provided by these commissions. Additionally, an exploratory survey by Amnesty International in 2021 on the performance and interaction of Kenyan constitutional commissions highlighted that 45% of respondents provided negative feedback, particularly regarding efficient service delivery and customer care (Murindahabi, 2021).

The Ministry of Devolution and Planning-Performance Contracting Division (PCD) of the Government of Kenya commissioned a 2017 Citizens Satisfaction Survey to gauge public satisfaction with the work of constitutional commissions and the national government. According to Mung'ale, Matanga, and Were (2021), the overall Citizen Satisfaction Index (CSI), which was determined using Principal Component Analysis (CPA), indicated a 66% dissatisfaction rate with regard to equity and dignity in service delivery, particularly in the offices and reception areas (63%), as well as staff courtesy, professionalism, knowledge, and competence (61%).

Governance practices serve as tools for stakeholders to supervise management and protect the interests of insiders. The governance structure adopted by an institution aims to mitigate

potential transaction problems arising from bounded rationality and the threat of opportunism. Public sector governance practices differ from those in the private sector due to their need for diverse objectives and management structures. Internal controls, transparency, stakeholder involvement, and internal audit standards are essential elements of these governance processes (Odhiambo & Omoro, 2020).

Globally, corporate governance practices have become increasingly essential in both developed and developing countries (El-Bassiouny & El-Bassiouny, 2019). These governance practices are regarded as ethical and moral responsibilities of institutions. Various governance frameworks have been developed and implemented worldwide. According to Robert (2019), earlier U.S. organizations demonstrated better governance than modern ones, operating akin to republics that were designed with various checks and balances to safeguard against fraud and the excessive accumulation of power by managers or major shareholders.

African nations have decentralized their governance systems, creating a need for effective corporate governance mechanisms (Boatright, 2019). For instance, Nigeria, grappling with the instability of its central government, has recognized the importance of establishing frameworks to address issues arising from the separation of ownership and control (Ejuvbekpokpo and Esuike, 2018). Similarly, Senegal has faced challenges related to corporate scandals within its decentralized governance structure. Like many other African nations, even when corporate scandals arise, appropriate deterrent sanctions against wrongdoers are often lacking (Abidin and Ahmaa, 2017).

In Kenya, state corporations are undergoing significant reforms led by government task forces and sessional papers aimed at enhancing efficiency and effectiveness in fulfilling their mandates, ensuring financial stability and independence (Pillai & Al-Malkawi, 2018). There is a strong emphasis on enabling these corporations not only to maintain financial stability but also to support other government projects financially. For Kenyans to achieve the aspirations outlined in Vision 2030, effective and efficient corporate governance is crucial (Gitari, 2018). Corporate governance, according to Carmichael (2013), is the set of procedures and mechanisms that a government uses to control its activities in order to minimize conflicts of interest and increase stakeholder welfare. A similar viewpoint is provided by the OECD (2017), which defines corporate governance as the structure that governs the direction and control of business companies. In addition to defining rules and regulations for corporate affairs decision-making, this framework outlines the rights and obligations of the corporation's many stakeholders, including the board, managers or CEOs, shareholders, consumers, and workers. Corporate governance also establishes the framework for defining, achieving, and tracking an organization's goals.

Corporate governance is crucial for social progress and economic development. Its significance has gained global attention as it is essential for fostering economic development and social advancement. Corporate accountability and efficiency have grown to be issues of both public and private concern, putting governance at the top of the global agenda. Issues like the power dynamics of multinational organizations, the division of ownership and control, the

sustainability of corporations, and the relationship between corporate governance and productivity are especially pertinent when seen from a global standpoint. The desire for better corporate governance is fueled locally by the underwhelming performance of state enterprises, as well as pervasive corruption, nepotism, and economic stagnation (Mwanzia, 2019). Certain aspects of corporate governance procedures, such as responsiveness, accountability, transparency, and equity, will be the main emphasis of this study.

Accountability refers to the obligation to answer questions and provide clarifications regarding tasks and projects carried out on behalf of those who delegated authority. This principle is essential across all sectors of society, although the nature of accountability can differ between the public and commercial sectors (Smyth, 2017). Barako and Brown (2016) emphasize the importance of accountability in public governance, as it affects public finance and influences various critical decisions and the bodies responsible for those decisions. In examining accountability, it is vital to assess the likelihood of power misuse by public officials, particularly regarding the prevention of corruption within public offices.

Transparency involves the timely and reliable dissemination of economic, social, and political information related to fiscal policies and institutional activities. A lack of transparency may arise when access to information is restricted, the provided information is irrelevant, or if it is misrepresented, inaccurate, or delayed. Therefore, a functional understanding of transparency should include attributes such as accessibility, comprehensiveness, relevance, quality, and reliability (Vishwanath & Kaufmann, 2018).

Durst and Henschel (2018) evaluated governance practices in small businesses in Scotland and Liechtenstein and came to the conclusion that managing directors saw governance as a framework for managing interactions with different stakeholders rather than as a control tool. In Kendari City, Southeast Sulawesi, Indonesia, Hatani and Farhan (2014) examined the effects of governance systems and personality qualities on the business performance of SMEs and discovered that both had a favorable effect. Last but not least, Umrani, Johl, and Ibrahim (2015) looked at the corporate governance procedures and difficulties encountered by Malaysian SMEs and came to the conclusion that problems like the expropriation of minority shareholders' interests arise when these companies lack a written governance code.

Effective corporate governance practices are being used by African nations more often in an effort to promote sustainable growth. Hamad and Karoui (2011) looked at the connection between the financial performance of fifty Tunisian industrial enterprises and governance methods and procedures. According to their research, the makeup of the board of directors and the ownership structure both considerably improve the success of the company. The study did point out, nevertheless, that a board's sheer existence does not always translate into better organizational performance.

A study conducted in South Africa involved 180 participants from nine regions, aimed at examining the attitudes toward SME owners and managers and their impact on the survival and growth of SMEs. The results indicated that many respondents believed the growth and

survival challenges faced by SMEs stemmed from inadequate business leadership and subpar corporate governance. Furthermore, there was a consensus among respondents that SME owners/managers often lacked essential leadership qualities and skills, and that corporate governance practices were largely absent in various SMEs, especially in South Africa.

Recently, Kenya has introduced a variety of standards in its accounting and financial reporting framework, including the International Financial Reporting Standards (IFRS) and the modified cash-basis International Public Sector Accounting Standards (IPSAS). Additionally, county governments are now integrated with the Integrated Financial Management System (IFMS) to enhance the management of public resources. These standards aim to create greater consistency in financial reporting and statements for county governments, ultimately fostering the achievement of organizational goals (Hamisi, 2017).

Njoroge, Muathe, and Bula (2015) suggest that accountability can be strengthened by evaluating compliance with specific standards. Statements confirming conformity to the Code of Best Practice in Corporate Governance, which outlines the required procedures for the counties to follow, should be included in annual reports. Additionally, Bobby Banerjee (2016) defines corporate governance as the process by which businesses adapt to the expectations and constitutional rights of their investors.

The national and county governments can now monitor, examine, and combine all financial transactions into one system thanks to the country's adoption of the Integrated Financial Management Solution (IFMS) (Olali & Nyamwange, 2016). The distribution and utilization of public funds have become more transparent, compliant, and financially accountable thanks to this approach. Additionally, it has improved fiscal management, giving the federal government and local governments access to more accurate and timely financial data. The use of advanced technology in IFMS has contributed to better financial management, reducing instances of malpractice and corruption, thus promoting transparency and oversight in government operations (Kiprotich, 2016).

According to Muna (2016), the responsiveness of local governments is crucial for the success of local economies, as it ensures that resources are distributed efficiently and effectively to local beneficiaries. Muna also posits that participation is key when developing an effective implementation system that promotes performance. Porter and Kramer (2018) argue that an organization is unable to create value if it neglects the interests of essential stakeholders, including customers, employees, local communities, and suppliers. The active involvement of all stakeholders is vital in corporate governance, as it facilitates effective negotiation, management, collaboration, and dispute resolution among all parties involved; government, public, and stakeholders alike (Barnett, Henriques & Corregan, 2018).

Coad, Siepel and Cowling (2017) argue that the primary driver of performance is gain, which serves as a gauge of the way an organisation is achieving it expectations (Siepel & Dejardin, 2020). Conspicuously, there are some general characteristics of performance in the public sector that are attained through examining the ways of doing things correctly and doing the

right things (Njeri, Elegwa & Anthony, 2018). Through the use of an appropriate information structure, performance is based on evaluating the efficacy and efficiency of prior actions.

M'Mugambi, Okeyo and Muthoka (2021) define efficiency as the organisation's success in keeping costs down, optimizing revenues, or increasing profits given the available uniqueness. In terms of performance, efficiency refers to the accountability of individuals who have been assigned responsibilities to fulfill their duties in accordance with established performance standards (Kisuko, Githui & Kweyu, 2022; Cuenca, 2020). Within a social structure characterized by limited resources and means, efficiency measures how effectively an organization achieves its goals with minimal effort from its members. Nguyen, Nguyen, and Do (2021) note that performance reflects the effectiveness with which corporate resources are utilized in both production and consumption processes. When organizations operate more efficiently, they are likely to increase their output to meet their obligations and satisfy their customers. Consequently, as the efficiency of assets improves, overall performance is expected to rise.

Effectiveness means magnitude to which outcome have been accomplished to fulfil the desired goals, that is undertaking accurate tasks (Demirguc-Kunt, Klapper, Prasad, 2017). It is frequently used to assess governance and include measures of government capacity to provide public goods. Effective performance necessitates creating a win-win scenario for the organisation and its stakeholders. A key aspect of global organizational performance is effectiveness, which can be assessed by maximizing total returns across various dimensions (Taouab et al., 2019). An organization's effectiveness serves as an indicator of its success and reflects how effectively it is working towards achieving its goals. For both managers and employees, cultivating effectiveness is crucial, as it highlights how proficiently organizations implement their core strategies to meet their objectives (Mihaela, 2017).

The establishment of commissions and independent offices can be attributed to international influences that recognize the necessity of certain functions to enhance democracy and accountability. This objective can only be achieved by creating offices that operate independently and are not under the control of the formal government. Most of these commissions focus on the protection of human rights, guided by the Paris Principles established during the UN General Assembly session in 1993. The Paris Principles outline the minimum requirements for a national human rights body to be recognized as independent and functional. These commissions and independent offices were designed to operate independently of senior government officials and politicians due to concerns about excessive influence, corruption, and bias in handling matters related to human rights (Kumar, 2018).

The Constitution's Article 248 creates two autonomous offices and twelve commissions. Because they have specific clauses guaranteeing their independence from other levels of government, these new commissions are very different from those established under the 1969 Constitution. According to Sihanya (2013), they are meant to be financially and administratively distinct from the judicial, legislative, and executive branches. These

independent offices and commissions are responsible for monitoring public and presidential power at two levels.

First, as stated in Article 249, the main constitutional task of all commissions is to protect the people's sovereignty, guarantee that all state institutions uphold democratic ideals and principles, and advance constitutionalism. Secondly, these constitutional commissions have been delegated specific powers that were previously held by the President under the 1969 Constitution or were powers that the President had inappropriately assumed. According to Sihanya (2013), these rights include the ability to establish and eliminate public service posts, change administrative borders, control income distribution, and supervise administrative and financial issues pertaining to the Judiciary and Parliament.

Statement of the Problem

The underfunding and meddling from the government and governance branches have made it difficult for Kenya's independent commissions to continue operating. The budgetary allotments for the independent commissions varied by a range of 5% to 15% between 2017 and 2021, according to the Controller of Budget (2022). Over the course of the last five years, the commissions have also experienced understaffing, with shortfalls ranging from 50 to 200 personnel. Due to a number of corporate governance-related problems that have impeded the commissioners' overall effectiveness, independent commissions in Kenya have therefore fared rather poorly. According to a 2013 Global Economic Research, however, 61% of the corporations it examined worldwide admitted that their companies frequently find it difficult to close the gap on corporate governance (Ordanini & Rubera, 2017). According to a 2013 Global Economic Research, however, 61% of the corporations it examined worldwide admitted that their companies frequently find it difficult to close the gap on corporate governance (Ordanini & Rubera, 2017).

A small number of independent commission studies on corporate governance have yielded conflicting results. Amuti (2015) examined the problems that occur when Kenya's constitutional entities implement strategic plans. The study concluded that whether or not the strategic plans were implemented depended on how they were designed, carried out, and monitored. Governance issues are not the main concentration of this research. The institutional design of an independent institution ultimately determines whether it develops into a potent force for accountability in government, claims Ochieng (2019). Despite its persuasiveness, the idea is not addressed in terms of acceptance or rejection.

Further previous research failed to consider public sector when dealing with performance in an organization and governance practices. For instance, Mburu (2015), Ndiiri (2016), Lerno (2016), Hope (2017) and Ngugi (2017) presented studies relating to performance and governance practices results were inconclusive on the impact of performance of an institution and whether it was influenced by the good governance practices embraced by the respective bodies. It’s on the basis of these that this study sought to find out the influence corporate governance practices on the performance of independent constitutional commissions in Nairobi city county, Kenya.

Objectives of Study

i. To determine the effect of accountability practices on performance of independent constitutional commissions in Nairobi City County, Kenya
ii. To assess the effect of transparency practices on performance of independent constitutional commissions in Nairobi City County, Kenya

LITERATURE REVIEW

This section delves into the different schools of thought guiding the study, empirical literature and the conceptual frame work.

Theoretical Literature

Agency Theory

The concept of agency was initially introduced in the context of capital structure theory by Modigliani and Miller (1958). Jensen and Meckling (1976) developed this model by exploring the relationship between the principal (the shareholder) and the agent (the manager). The hypothesis posits that in a perfectly efficient market, capital structure does not influence investment decisions due to the absence of transaction and agency costs. They argued that separating ownership from management creates conflicts of interest, leading to agency costs. Consequently, management may exploit loopholes, diverting significant benefits meant for stakeholders.

According to agency theory, the principle and agent have a relationship in which the principal trusts the agent to carry out the responsibilities allocated to them effectively. Jensen and Meckling (1976) further highlighted that conflicts of interest emerge because the agent's incentives often differ from those of the principal. This dynamic gives rise to agency risk. Managerial decision-making is crucial in this agency relationship as it influences corporate governance practices by aligning stakeholders' aspirations with management's expected performance. When management prioritizes its own interests over those of stakeholders, it leads to inefficiencies and dissatisfaction, increasing costs for stakeholders.

To resolve the principal-agent dilemma, the organizations should develop and implement an efficient policy framework that strikes a balance between the interests of principals and agents. This can be achieved using moral hazard strategies, which focus on reorienting agents' actions and behaviors to the goals and priorities of the principles (Shogren & Raley, 2022). By "reducing agency loss," proponents of this theory contend that using moral hazard techniques might lessen relational disputes between the two parties. Performance-based remuneration, in which agents earn pay, incentives, and other benefits based on organizational performance, results, and profit margins, is one tactic for settling disputes between principals and agents (Naz, Ali, Rehman, Ntim, 2022).

Since agency theory informs the accountability component, it is relevant to our investigation. The idea acknowledges that information asymmetry can have a detrimental impact on a firm's potentially successful ventures and highlights the significance of transparency and reporting. Based on agency theory, state corporations can establish standardized frameworks for key performance indicators. Additionally, accountability serves as a mechanism for controlling agency costs; less accountability within a company elevates the risk of management prioritizing personal gain. Thus, stakeholders have a crucial role in ensuring accountability and providing support for the effective management of state corporations.

Stakeholder Theory

Freeman first proposed the stakeholder hypothesis in 1984, arguing that a company's stakeholders' activities have an impact on its performance. This idea was developed to fill a significant void in agency theory, which mainly sees shareholders as the only group with an interest in a company. According to proponents of stakeholder theory, an organization's effectiveness depends on its capacity to manage and meet the requirements of its stakeholders in an efficient manner while fostering enduring connections with its customers (Njoroge, Machuki, Ongeti, & Kinuu, 2015). Managers function as agents in this situation, supervising the company on behalf of stakeholders and advancing their interests.

Mackenzie (2017) highlights that an organization's inability to reach its goals or satisfy stakeholder demands might result from a lack of appropriate governance frameworks. Businesses succeed when their managers interact with shareholders and other stakeholders, according to Kock et al. (2019). Furthermore, according to De Villiers and Van Staden (2019), managers have an obligation to notify stakeholders as well as shareholders of information. Involving stakeholders in the decision-making process improves organizational performance, boosts profitability, and reduces conflict, according to research by Spitzeck (2019). Therefore, it is the responsibility of the company's management to build solid relationships with its stakeholders.

study draws upon stakeholder theory, particularly in relation to the concept of transparency. The theory emphasizes the importance of considering all stakeholders those with interests in and impacted by corporate decisions rather than focusing solely on shareholders. Therefore, managers should engage with various groups, including trade associates, neighbours, political organizations, government entities, employees, suppliers, community supporters, oversight groups, vendors, customers, and firm shareholders, in their decision-making processes. According to Spitzeck (2019), stakeholder involvement in decisions fosters greater effectiveness, profitability, and conflict reduction.

Empirical Literature

Accountability Practices and Organizational Performance

Accountability is defined as the responsibility to address inquiries and concerns regarding tasks and projects undertaken by a representative on behalf of those who entrusted them with the responsibilities (Smyth, 2017). It is a crucial principle across all institutions and sectors within

society; however, the nature of accountability differs between the public and commercial sectors. The concept of accountability in public governance is rooted in the Westminster system of government, where electorates have the right to information about actions taken by their elected officials, including regulations enacted and how government expenditures are allocated (Akech, 2018).

Barako and Brown (2016) argue that accountability plays a fundamental role in public governance, impacting public finance and a wide range of critical decisions made by various accountable bodies. When analyzing accountability, it is essential to consider the potential misuse of power by public officials, particularly in efforts to mitigate the risk of corruption within both public offices and officials (Abuodha, 2011).

Han and Hong (2016) investigated how accountability affected the US Federal Government's organizational effectiveness. According to their research, employees of public organizations saw a relationship between accountability and organizational success in three crucial areas: competitiveness, human resource management, and performance assessment. The results point to the strong influence of accountability in hiring, performance reviews, and compensation on organizational results and point to a positive correlation between accountability and performance in these positions.

Research by Kamau, Machuki, and Aosa (2018) examined the effect of accountability on the performance of financial organizations in Kenya through regression analysis. The results indicated a statistically substantial effect of accountability on financial institution performance, with board skills and board committees identified as important predictors. While board skills positively influenced performance, board committees had a negative effect. The study emphasized that having the appropriate skills is crucial when appointing board members.

According to Ullah et al. (2016), there is a favorable association between corporate transparency, accountability, and the performance of manufacturing enterprises in Pakistan. According to their findings, organizational performance was highly impacted by both accountability and openness. Nonetheless, the study's exclusive focus was on corporate transparency and accountability in relation to manufacturing companies.

Lasisi (2017) discovered a statistically insignificant but favorable correlation between the financial success of non-financial companies listed on the Nigerian Securities Exchange and corporate governance practices. Board independence, audit committee independence, board size, meeting frequency, and CEO remuneration were among the corporate governance aspects that were investigated. Using proxies like Tobin's Q, capital, and asset returns, this study assessed financial performance using secondary data from financial statements covering the years 2011 to 2015. The differing constructs of corporate governance analyzed in this study compared to the current research could explain the positive yet insignificant relationship. Additionally, the reliance on secondary data diverged from the primary data approach in this analysis, creating a methodological gap.

Transparency Practices and Organizational Performance

The two aspects of transparency that Christensen (2017) addresses are openness as a strategy and transparency as a condition. As a condition, transparency is the extent to which an organization shares its future goals and encourages involvement from its members in order to increase engagement inside the enterprise, establish trust with stakeholders, and enable informed decision-making. It is a fundamental principle ingrained in the culture of a company. Transparency involves providing access to information, processes, and systems that empower employees to work creatively and independently for the benefit of the organization. Leaders play a crucial role in establishing and embodying transparency. However, it may not be an essential aspect of every organization's culture; its prevalence depends on the organization's goals and purpose. Nonetheless, both leadership and culture are subject to change, as is the level of transparency.

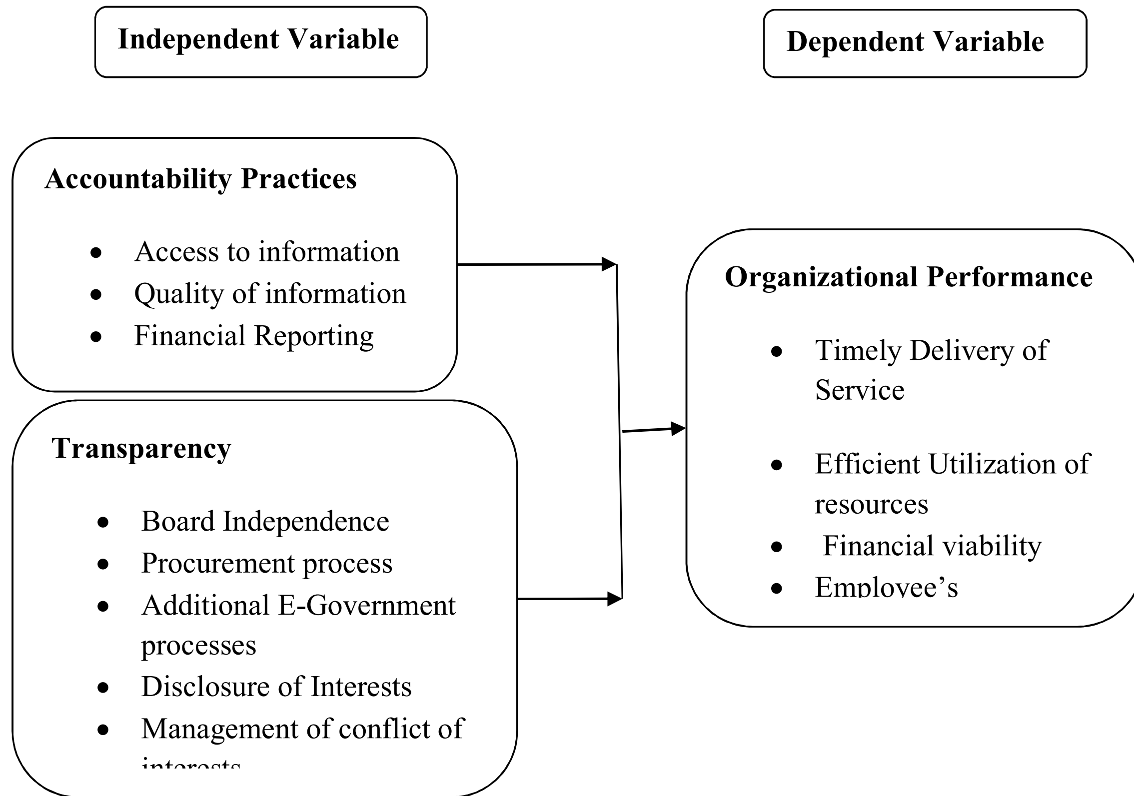
Schnackenberg (2018) examined the significant role of transparency within organizations. The study developed a systematic concept of openness and empirically explored its relationship with trust, organizational integration, and knowledge. A quasi-experimental approach revealed that openness is a strong predictor of trust, organizational effectiveness, and knowledge sharing. The findings indicate that expectations of institutional openness are important, and that openness facilitates communication across different contexts. However, institutional interactions are often underutilized due to a lack of accountability.

Berggren and Bernshteyn (2018) investigated how organizational transparency contributes to corporate success. They sought to clarify the connection between enhanced organizational accountability and value creation in human resources. Their analysis contrasted the current state of organizations, where honesty is a crucial performance factor, and systematically broke down openness into logical steps that generate value. They focused on practical consulting with various organizations to support the framework they proposed. Their findings suggest that while modern businesses are increasingly implementing measures to improve disclosure effectiveness for better performance, only a few are doing so. They found no universal model but identified a straightforward sequence of foundational elements.

Bukhala (2013) study on the strategic approach to procurement in Kenyan public universities, the study emphasized that transparency is essential for ensuring the integrity of procurement systems. According to the report, information should be freely accessible in public procurement management. Any public procurement process should prioritize ensuring that information is accessible to all genuine parties. Transparency is highlighted as a critical factor in public procurement, demonstrating its importance for both public sector operations and the economic health of the country. Public procurement practices can promote local organizations over foreign suppliers, thereby fostering economic growth. Moreover, transparent procurement by various government entities can spur innovation among organizations within a specific region, as it is recognized as a fundamental driver of progress.
Baxter, Bedard, Hoitash, and Yezegel (2018) explored the association between transparency and firm performance, indicating that companies with effective governance in business risk management tend to perform better and hold higher valuations than those with weaker

governance systems. They emphasized the need for regular reviews of developed risk management systems and controls to effectively identify, assess, mitigate, and monitor risks that could hinder the achievement of a firm's objectives. Despite efforts by modern managers to embed risk mitigation mechanisms, success has been limited due to conflicting personal incentives.

Conceptual Framework



RESEARCH METHODOLOGY

The study applied a descriptive research plan. The independent variable was corporate governance practices whose indicators were, accountability practices, transparency, while the dependent variable was organizational performance whose indicators are, timely delivery of service, efficient utilization of resources, financial viability and employee's productivity. The research was done in Nairobi City County where the fourteen independent constitutional commissions have headquarters, these were also where the corporate governance practices were formulated and implemented from and also employees in the headquarters would were able to give a clear picture on organizational performance.

The 14 independent commissions in Kenya served as the study's unit of analysis. Employees at the management and non-management levels of each independent commission served as the observational unit. Since they were the ones who developed the corporate governance concepts, management personnel were chosen. The 1426 workers in Nairobi County, Kenya's fourteen

Independent Commissions served as the study's target population. To determine the sample size, the formula developed by Fisher, Liang, and Stoeckel (1983) was utilized which gave a representative sample of 303 respondents. The study gathered primary data using a semi-structured questionnaire. Both descriptive and inferential statistical methods were employed in the analysis. Descriptive statistics include measures like means and standard deviations, while the inferential statistics involve outputs from multiple regression analysis.

RESULTS AND FINDINGS

The chosen participants were given 303 questionnaires by the researcher. Nonetheless, 280 completed surveys were sent back to the researcher. This yielded a 92.4% response rate, which is considered adequate for the research. This is in line with Mbanaso, Abrahams, and Okafor's (2023) suggestion that 50% of responses are adequate for examination and reporting, 60% is good, and 70% or more is exceptional. The outcomes of the gender distribution indicated that 43.9% of participants were female and 56.1% of participants were male. This demonstrates a portrayal that is balanced yet slightly male-dominant. It has been acknowledged that increasing gender diversity is essential to improving organizational performance and corporate governance procedures. Data on employment status indicated that 70.3%, fall under non-management positions, while 5.4% belong to top management, 9.3% to middle-level management, and 15.0% to low-level management. The dominance of non-management staff (70.3%) in this sample suggests that their views and input should be prioritized in corporate governance frameworks. Data on the level of education indicated that 44.3%, hold undergraduate degrees, followed by 27.5% with post-graduate qualifications. A smaller proportion, 17.5%, possess diploma-level qualifications, while certificate holders represent 7.5%, and only 3.2% have completed secondary education with a KCSE certificate. The findings suggest that most respondents have achieved a relatively high level of education, with a substantial percentage holding undergraduate and post-graduate qualifications (71.8% combined). Higher levels of education are often linked to improved understanding and implementation of corporate governance principles. Working experience data showed that most participants in this study have significant working experience, with 33.6% having 8–10 years of experience and 36.4% having more than 10 years of experience. This combined total of 70% indicates a workforce that has considerable familiarity with their roles and responsibilities, which is vital in understanding the impact of corporate governance practices on the performance of independent constitutional commissions in Nairobi City County, Kenya.

Descriptive Statistics

Accountability Practices and Organizational Performance

The participants were inquired to rate their agreement level with each indicator about the accountability practices and how it affects the organizational performance of independent constitutional commissions on a scale of 1 to 5 where 1- strongly disagree to 5-strongly agree. The outcomes were exhibited in Table 1.

Table 1 Descriptive Statistics on Accountability Practices

Statements	n	Mean	Std. Dev
The Commission's financial statements are prepared in accordance with generally recognized accounting principles.	280	3.62	0.633
Stakeholders have access to communication from the commission.	280	3.54	0.626
There is honest communication by the commission to the various stakeholders.	280	3.58	0.629
The commission conducts independent internal audit.	280	3.67	0.646
Employees of the commission are responsible at them lines of duty and commission resources.	280	3.49	0.616
The commission discloses information and reports to the stakeholders regularly.	280	3.46	0.608
The commission complies with the government acts and policies related to good governance practices effective.	280	3.55	0.627
The parties involved have an open discussion on the budget.	280	3.57	0.631
The expectations for each member are spelled out in detail in the code of conduct.	280	3.64	0.643
Average scores		**3.57**	**0.629**

Source: Field Data (2024)

Respondents' opinions about the accountability practices of independent constitutional commissions in Nairobi City County, Kenya, are shown in Table 1. The results show that most participants agreed that financial statements prepared according to generally recognized accounting principles (Mean = 3.62, Std. Dev = 0.633). This indicates that the commissions are perceived to follow proper financial reporting standards, which is a critical aspect of corporate governance. Proper financial reporting is essential for transparency, and it ensures that stakeholders can trust the accuracy of financial data. The findings are supported by Barako and Brown (2016) who established that adherence to accounting standards improves public institutions' credibility and enhances their performance by fostering accountability. In constitutional commissions, this is particularly crucial as they are mandated to serve the public, and financial mismanagement can erode trust.

Stakeholders have access to communication from the commission (Mean = 3.54, Std. Dev = 0.626). Open communication is a key pillar of good governance as it enables transparency and fosters trust between the commission and its stakeholders. Ensuring that communication

channels are open and accessible can lead to more inclusive decision-making processes, which ultimately enhances organizational performance. The results concur with the findings of Kamau, Machuki and Aosa (2018) who emphasized that when stakeholders are well-informed, they hold the organization accountable, promoting adherence to governance standards.
There is honest communication by the commission to the various stakeholders (Mean = 3.58, Std. Dev = 0.629). Honesty in communication strengthens the relationship between the commission and its stakeholders by ensuring that stakeholders are not misled. Corporate governance literature emphasizes the importance of integrity and truthfulness in communications, especially in public institutions. According to Smyth (2017) honest communication contributes to organizational performance by fostering a culture of trust, which is essential for effective governance in independent constitutional commissions.

The commission conducts independent internal audit (Mean = 3.67, Std. Dev = 0.646). Internal auditing is an essential governance mechanism that ensures compliance with policies and regulations and helps detect and prevent financial irregularities. The positive rating suggests that respondents believe the commissions are committed to maintaining financial oversight through audits. The findings are supported by Akech (2018) who revealed that independent internal audits are associated with improved governance outcomes, as they provide a critical check on the management of resources.

Employees of the commission are responsible at them lines of duty and commission resources (Mean = 3.49, Std. Dev = 0.616). Employee responsibility is a significant aspect of good governance, as it ensures that staff members are accountable for their actions. This aligns with the stewardship theory, which posits that employees, when empowered and given responsibility, act in the best interests of the organization. A responsible workforce enhances the commission's performance by ensuring that resources are managed efficiently and ethically (Han & Hong, 2016).
The commission discloses information and reports to the stakeholders regularly (Mean = 3.46, Std. Dev = 0.608). While the score suggests that information disclosure is generally practiced, there may be room for improvement. Transparency through regular reporting is a key element of accountability, as it allows stakeholders to evaluate the commission's performance. Failure to disclose adequate information can hinder the ability of stakeholders to assess the effectiveness of governance practices (Ngairah, Namusonge & Nyang'au, 2022).

The commission complies with the government acts and policies related to good governance practices effective (Mean = 3.55, Std. Dev = 0.627). The commissions were perceived to comply with government acts and policies related to good governance, as reflected in a mean score of 3.55. Compliance with regulations is a fundamental aspect of corporate governance and ensures that the commission operates within legal frameworks. The findings agree with the findings of a study by Lasisi (2017) who established that adherence to governance policies enhances the performance of public institutions by ensuring they meet the required standards of accountability and transparency.

Budgets are openly discussed with the parties concerned (Mean = 3.57, Std. Dev = 0.631). Transparent budgeting processes enhance stakeholder trust and ensure that resources are allocated efficiently. This practice aligns with the principles of participatory governance, which advocates for the inclusion of various stakeholders in financial decision-making processes. Ullah *et al.,* (2016) assert that openly budgets discussion improve resource management and organizational performance.

There is a code of conduct that clearly states what is expected of every member (Mean = 3.64, Std. Dev = 0.643). A clearly defined code of conduct is essential for setting ethical standards and ensuring that all members of the organization understand their responsibilities. The results are supported by Odhiambo and Omoro (2020) who noted that presence of a code of conduct enhances organizational governance by promoting accountability and guiding employee behaviour in line with organizational values.

Transparency Practices and Organizational Performance

The participants were inquired to rate their agreement level with each indicator about the transparency practices and how it affects the organizational performance of independent constitutional commissions on a scale of 1 to 5 where 1- strongly disagree to 5-strongly agree. The standard deviations and means were calculated. The outcomes were exhibited in Table 2.

Table 2 Descriptive Statistics for Transparency Practices

Statements	n	Mean	Std.Dev
Both internal and external individuals make up the board.	280	3.69	0.712
The organizational contracts do not apply to the newly appointed board members.	280	3.65	0.692
Conflicts of interest within the organization's management are lessened when board members are appointed from outside the management team.	280	3.71	0.724
The board makes independent decisions devoid of external interference.	280	3.60	0.683
The top management has embraced technology.	280	3.72	0.733
Board members are always supposed to disclose their interests in matters pertaining the commission.	280	3.78	0.741
Procurement process always follow the laid down practices.	280	3.75	0.736
Top management members are supposed to disclose whenever they are conflicted in dealing with the commission.	280	3.62	0.685
Average scores		**3.69**	**0.713**

Source: Field Data (2024)

Table 2 presents the descriptive statistics for transparency practices in relation to the corporate governance practices and performance of independent constitutional commissions. The statement "The board consists of internal and external members" had a mean of 3.69 and a Std. Dev of 0.712. The presence of both internal and external board members is essential for ensuring diverse perspectives in decision-making. External members, in particular, are crucial

for bringing an independent viewpoint that can reduce bias and enhance accountability. The results agreed with the outcomes of Toma and Dobre (2018) who established that the inclusion of external members on boards improves governance outcomes by fostering objectivity in decisions. Furthermore, external members help to ensure that the interests of the broader public are considered, which is particularly important for public institutions like constitutional commissions.

The statement "The organizational contracts do not apply to the newly appointed board members" had a mean of 3.65 and a Std. Dev of 0.692. This reflects the need to avoid conflicts of interest by ensuring that board members do not have contractual ties to the organization. Exempting board members from such contracts ensures their independence and prevents them from having vested interests in organizational decisions. The findings support the findings of Biddle, Hilary and Verdi (2019) who revealed that board members with no direct financial ties to the organization are better positioned to make unbiased decisions, which contributes to stronger governance.

With a mean score of 3.71 and a Std. Dev of 0.724, participants agreed that "Conflicts of interest within the organization's management are lessened when board members are appointed from outside the management team." Appointing board members from outside the organization limits the influence of internal politics and power dynamics, thus reducing potential conflicts of interest. This practice is aligned with good governance principles, as it promotes the board's ability to oversee management without bias (Ntim, 2020). By reducing internal conflicts, independent boards enhance decision-making quality and contribute to improved organizational performance.

The statement "The board makes independent decisions devoid of external interference" had a mean of 3.60 and a Std. Dev of 0.683. The ability of a board to make decisions independently is fundamental to good governance, as it ensures that decisions are made based on the best interests of the organization rather than external pressures. According to Kim and Starks, (2022) independent decision-making promotes accountability and reduces the risk of corruption or external influence in public institutions.

"Top management has embraced technology" had mean of 3.72 with a Std. Dev of 0.733. Embracing technology is essential for modern governance practices, as it enhances transparency, efficiency, and accountability. Research has shown that the use of technology in governance processes improves access to information and reduces bureaucratic delays, thereby boosting organizational performance (Ganiyu, Sambo & Bello, 2021). In the context of constitutional commissions, technology adoption can facilitate more transparent and timely reporting, leading to better service delivery.

The statement "Board members are always supposed to disclose their interests in matters pertaining to the commission" scored a mean of 3.78 with a Std. Dev of 0.741. This reflects the importance of transparency and ethical behaviour among board members. Disclosure of interests is a key governance practice that ensures accountability and prevents conflicts of

interest. When board members disclose their interests, it allows for more transparent decision-making and safeguards the integrity of the governance process (Zhong, Wu & Hu, 2022).
The statement "Procurement process always follows the laid-down practices" had a mean score of 3.75 and a Std. Dev of 0.736. Adherence to proper procurement practices is critical in public institutions, as it reduces the risk of corruption and mismanagement of resources. Following standardized procurement procedures ensures that resources are allocated fairly and efficiently, contributing to overall organizational performance (Pillay, 2020).

The statement "Top management members are supposed to disclose whenever they are conflicted in dealing with the commission" had a mean score of 3.62 and a Std. Dev of 0.685. This reflects the requirement for transparency in governance, particularly among top management. The findings support the findings of Shleifer and Vishny (2021), who found that revealing conflicts of interest is essential to preserving the integrity of the decision-making process and guaranteeing that choices are made with the public's and the commission's best interests in mind. Management increases responsibility and reduces the possibility of unethical behavior when conflicts are disclosed.

Inferential Statistics

The investigator utilized regression analysis to explore how corporate governance practices affected the functioning of independent constitutional commissioners in Nairobi City County, Kenya. The next sections present the outcomes from the Model Summary, ANOVA, and regression coefficients.

Model Summary

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std Error of the Estimate
1	0.089	0.799	0.725	0.0142

Predictor: *Accountability Practices and Transparency*
Dependent Variable: *Organizational Performance*

The model summary presented in Table 3 reveals a strong relationship between several predictors; namely, accountability practices and transparency practices and the organizational performance of independent constitutional commissions in Nairobi City County, Kenya. The findings indicate that the overall model is highly effective in predicting organizational performance, as evidenced by an R value of 0.894, suggesting a very strong relation between the predictors and the dependent variable. This suggests that changes in corporate governance practices, particularly in accountability and transparency, significantly influence the performance of these commissions. Supporting this notion, a study by Omari and Kabiru (2020) highlights that robust corporate governance frameworks are essential for enhancing efficiency and accountability, which in turn lead to better performance outcomes in public sector institutions.

The R Square value of 0.799 indicates that 79.9% of the variability in the organizational performance of independent constitutional commissions can be attributed to the two governance practices encompassed in the model. This substantial proportion underscores the significant impact of corporate governance practices on the effectiveness of these commissions. However, it also implies that an additional 20.1% of the variation is due to other factors not captured in the model. Research by Koech and Kiprop (2019) indicates that governance reforms, particularly those emphasizing transparency and risk management, have remarkably improved service delivery and operational efficiency in public institutions throughout Kenya.

ANOVA

Table 4 ANOVA Results

Model	SS	df	MS	F	Significance
Regression	74.69	2	.169	13.6	0.003[a]
Residual	26.17	276	1.246		
Total	100.86	280			

a. Predictors: (Constant) *Accountability practices, Transparency practices,*
b. Dependent Variable: *Organizational Performance of Independent Constitutional Commissions*

Table 4presents findings that illustrate the relationship between corporate governance practices specifically accountability and transparency, and the performance of independent constitutional commissions. With a significance level of 0.003, the model's F-value is 13.6, meaning that, at the 0.05 level, the entire model is statistically significant. This suggests that, collectively, corporate governance practices have a significant effect on the performance of these commissions.

Regression Coefficients

Table 5 Regression Coefficients

Multiple regression Analysis Variable	**Unstandardized Coefficients**		**Standardized Coefficients**	**T**	**Sign**
	B	**Std Error**	**Beta**		
Constant	0.316	0.207		1.121	.002
Accountability Practices	0.237	0.0116	0.211	1.134	0.004
Transparency	0.212	0.0152	0.203	1.126	0.001

To explore the connection between corporate governance procedures and the effectiveness of independent constitutional commissions in Nairobi City County, Kenya, the researcher employed a multiple regression analysis.

$$Y=0.316+0.237X_1+0.212X_2+\varepsilon$$

Where Y = Organizational Performance of Independent Constitutional Commissions
X_1 = Accountability practices
X_2 = Transparency practices

The results of a multiple regression study that explore the effect of different corporate governance methods on the operation of Independent Constitutional Commissions (ICCs) in Nairobi City County, Kenya, are presented in Table 4.14. The model's independent variables include risk management procedures, board responsibilities, accountability procedures, and transparency procedures. The ICCs' organizational performance is the dependent variable. The unstandardized and standardized coefficients show that there is a strong and positive association between each of these governance methods and organizational performance.

The unstandardized coefficient (β) for accountability practices is 0.237, with a t-value of 1.134 and a significance level of 0.004. This proposes that accountability practices positively and significantly influence the performance of Independent Constitutional Commissions. The standardized coefficient (Beta) of 0.211 indicates that accountability contributes a meaningful share to the explained variance in performance. Effective accountability practices ensure that public institutions are held answerable for their actions, reducing instances of corruption and inefficiencies, thereby improving performance (Wangari & Kamau, 2019). According to Ngugi and Gachanja (2020) show that public organizations with clear accountability frameworks tend to perform better as they maintain transparency and adhere to their mandates.

The unstandardized coefficient for transparency practices is 0.212, with a t-value of 1.126 and a significance level of 0.001. This specifies that transparency significantly impacts organizational performance. The standardized coefficient (Beta) of 0.203 shows that transparency is a critical factor in determining how well Independent Constitutional Commissions perform. Transparency practices in governance provide stakeholders with access to vital information regarding decision-making and the use of resources, fostering trust and enhancing organizational outcomes (Otieno & Wambua, 2018).

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

The research concludes that corporate governance practices have a significant effect on the performance of Independent Constitutional Commissions in Nairobi City County, Kenya. Specifically, the survey uncovered that accountability practices positively and statistically significantly affect the performance of these commissions. This confirms that when commissions establish robust accountability mechanisms, they are more effective in achieving their strategic objectives. Proper reporting systems, regulatory compliance, and responsibility

in operations create an environment of integrity, reduce inefficiencies, and lead to improved organizational performance.

Second, the study established that transparency practices significantly enhance the performance of Independent Constitutional Commissions. The ability of commissions to make their operations, decisions, and financial activities transparent to stakeholders not only promotes trust and openness but also reduces the likelihood of mismanagement and corruption. Transparent operations ensure that public institutions remain credible and effective, leading to better governance outcomes.

Recommendations

The study recommended that;

i. Independent Constitutional Commissions should adopt robust risk management frameworks to improve their performance. It is recommended that the government, in collaboration with policy makers and stakeholders, develop standardized risk management protocols for all commissions. These protocols should outline processes for risk identification, mitigation strategies, and contingency planning. Regular risk audits should be mandatory to ensure commissions are adequately prepared to handle operational disruptions or crises.

ii. The government should prioritize the enhancement of corporate governance frameworks within Independent Constitutional Commissions (ICCs). Given the positive correlation between governance practices and performance, the government should institutionalize clear guidelines on accountability, transparency, and risk management. This could involve establishing dedicated oversight bodies that ensure regular auditing, performance evaluations, and compliance with governance standards across all commissions.

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