

**ANALYSIS OF THE ROLE OF TRANSPARENCY ON ACCOUNTABILITY OF
PUBLIC ENTITIES IN MANDERA COUNTY GOVERNMENT**

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DECLARATION AND APPROVAL**

Declaration by the student

This project is my original work and has not been presented for a degree in any other University or for any other award.



15/09/2024

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Approval by the Supervisor

I confirm that the work reported in this project was carried out by the candidate under my Supervision.



16/09/2024

Sign _____

Date _____

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DEDICATION

This research project is dedicated to my dear mother Makay Omar Hussein, dearest wife Lathan Abdullahi Hussein and Son Mus-ab Abdirahman Kassim . I am deeply grateful for their unwavering support and the encouragement throughout my whole academic career.



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I thank Allah for his generosity and strength, which enabled me to finish my duty successfully. I sincerely thank Dr. Pearly Kilei, my supervisor, for his advice and unwavering commitment, both of which allowed me to undertake my project work. I want to thank my fellow students and the Mount Kenya University administration for sharing their support to gain knowledge. Lastly, I would like to thank the County Government of Mandera administration for providing me the chance to conduct the study.



ABSTRACT

The purpose of the study was to analyse the role of transparency on accountability of public entities. Case study of Mandera County Government. The study objectives were; to determine the effects of information disclosure on accountability of public entities in Mandera County Government. To identify the effect of information sharing on accountability of public entities in Mandera County Government. To determine the effects of public participation on accountability of public entities in County Government and to identify the effect of anti-corruption measures on accountability of public entities in Mandera County Government. Agency theory, institutional theory and stakeholder theory shaped the current study. The Mandera County Government Human Resource Department states that 220 responders make up the targeted population. A stratified random sampling technique was employed to choose the sample. Appendix III, a sampling table from Krejcie and Morgan (1970) that indicates a sample size of 123 is suitable for a population of 180, was used in the investigation. The project gathered data from annual reports, secondary sources, and questionnaires. The approaches used for data analysis was quantitative. The study made use of SPSS software, specifically version 26, to assess quantitative data. Descriptives statistics like the percentages, mean, and standard deviation were employed to analyze the data. Variance analysis and multiple regression analysis were used to evaluate and determine the relationships between the dependent and independent variables. The Mandera County government, local companies and entrepreneurs, donors and foreign organizations, academic institutions, research centers, and Mandera County residents found value in the study's conclusions. Findings

shows that respondents who were majority disagreed that open meetings with staff members. Respondents disagreed that open policy data on information. Respondents generally held a neutral view on several aspects of the organization's accountability and transparency practices. Respondents expressed neutral views on several aspects of organizational accountability, including regular ethics training, code of conduct enforcement, internal controls and audits, and conflict of interest policies, indicating moderate performance with some variability in opinions. Respondents demonstrated a neutral stance on the effectiveness of regular ethics training and whistleblower protection policies, suggesting moderate performance and potential areas for improvement. The study concluded that the organization has room for improvement in several areas of information disclosure. The organization has strengths in data security and privacy compliance, training and capacity building. The organization is seen as performing moderately in terms of transparency and inclusivity. While the organization is seen as moderately effective in several areas of accountability. The organization appears to be performing adequately in terms of internal controls, transparency, and due diligence, but there is room for improvement in ethics training and whistleblower protection. The study recommend the need to improve transparency and internal communication. The organization should work on making policy data more openly available to foster transparency and trust among stakeholders. There is need to improve the timeliness and accessibility of information provided to the public. There is need to develop and implement a comprehensive ethics training program that is mandatory and regular for all staff members.

TABLE OF CONTENTS

DECLARATION AND PPROVAL .....	.....
ii Dr. Pearly Kilei .....	.....
ii DEDICATION .....	.....
iii ACKNOWLEDGEMENT .....	.....
..... iv ABSTRACT .....	.....
..... v TABLE OF .....	.....
CONTENTS .....	.....
TABLES .....	.....
OF FIGURES .....	.....
LIST OF ABBREVIATIONS AND ACRONYMS .....	.....
xi CHAPTER ONE .....	.....
..... 1 .....	.....
INTRODUCTION	1
1.0Introduction .....	.....
1	.....
1.1 Background to the Study	1
1.2 Statement of the Problem	4
1.3 Purpose of the Study	5
1.4 Research Objectives	5

1.4.1 Specific Objectives of the Study	5
1.5 Research Questions	6
1.6 Significance of the Study	6
1.7 Scope of the Study	7
1.8 Study Limitations	7
1.9 Delimitations	8
1.10 Assumptions of the Study	9
1.11 Operational Definition of Key Terms	11
CHAPTER TWO	
12 LITERATURE REVIEW	
12	
2.1 Introduction	12
2.2 Empirical Literature Review	12
2.3 Theoretical Review	24
2.4.1 Explanation of Variables	31
2.5 Research gaps	33
CHAPTER THREE	
35 RESEARCH AND METHODOLOGY	
35	
3.1 Introduction	35
3.2 Research Methodology	35
3.3 Research Design	36
3.4 Location of the Study	36
3.5 Target Population	37
3.6 Sampling Procedures and Techniques	37
3.7 Sample Population	38
3.8 Construction of Research Instruments	38
3.9 Data Collection Methods and Procedures	40
3.10 Data Analysis Techniques and Procedures	40
3.11 Ethical Considerations	41
RESEARCH FINDINGS AND DISCUSSIONS	43
4.1 Introduction	43

4.2 Response Rate	43
4.2.1 Tests of Reliability	44
4.3 Demographic Data	45
4.4 Descriptive Statistics	48
4.5 Correlation Analysis	63
4.6 Regression Analysis	64
CHAPTER FIVE	70
SUMMARY, CONCLUSION AND RECOMMENDATIONS	70
5.1 Introduction	70
5.2 Summary of Findings	70
5.3 Conclusion	73
5.4 Recommendations	75
5.5 Recommendations for Further Studies	77
REFERENCES	
79 APPENDICES	
.....	83 APPENDIX I:
LETTER OF INTRODUCTION	83 APPENDIX
II: INFORMED CONSENT FORM	84
APPENDIX III: QUESTIONNAIRE	
85 APPEDIX IV: DETERMINATION OF SAMPLE SIZE	
89 APPENDIX V: AUTHOLIZATION LETTER MINISTRY OF EDUCATION	
..... 90 APPENDIX VI: AUTHOLIZATION LETTER MINISTRY OF INTERIOR	
..... 91 APPENDIX VI: AUTHOLIZATION LETTER FROM COUNTY	
GOVERNMENT 92 APPENDIX VII: LETTER TO NACOSTI	
..... 93 APPENDIX VIII: AUTHOLIZATION	
LETTER FROM THE UNIVERSITY	94 APPENDIX IX: NACOSTI
RESEARCH LICENSE	95 APPENDIX X: MAP OF
MANDERA COUNTY	97 APPENDIX XI:
SIMILARITY INDEX	98
LIST OF TABLES	
Table 1: Target Population.....	37
Table 2: Sample Size.....	38
Table 1: Response Rate.....	43
Table 4: Reliability Tests.....	44

Table 5: Age Bracket of the Respondents.....	46
Table 6: Working Experience of the Respondents.....	47
Table 7: Information Disclosure.....	48
Table 8: Information Sharing.....	51
Table 9: Public Participation.....	54
Table 10: Anti-Corruption Measures.....	57
Table 11: Accountability of Public Entities.....	60
Table 12: Correlation Analysis.....	63
Table 13: Model Summary.....	65
Table 14: Anova.....	66
Table 15: Coefficients.....	68

LIST OF FIGURES

Figure 1 Conceptual Framework.....	31
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LIST OF ABBREVIATIONS AND ACRONYMS

ANOVA:	Analysis of Variance
EU:	European Union
HRM:	Human Resource Management
ID:	International Development
NACOSTI:	National Science, Technology and Innovation
SPSS:	Statistical Package of Social Sciences
TEU:	Treaty on European Union
UN:	United Nations
UNDP:	United Nations Development Program
US:	United States
WHO:	World Health Organization



CHAPTER ONE

INTRODUCTION

1.0 Introduction

1.1 Background to the Study

The financial scandals, which originated in the volatile American stock markets and appeared to be primarily an American problem. Over the past twenty years, it has been increasingly evident that accounting fraud, executive fraud, and other governance difficulties are worldwide phenomena that cause concern for numerous non-US organizations (Hellen, 2018). Accountability of public entities in the United States is a critical aspect of government, aimed at ensuring transparency, integrity, and efficiency in how public resources are used. The Government Accountability Office (GAO) and Office of Inspector General (OIG) at both federal and state levels regularly audit public entities. They assess compliance with financial standards and identify mismanagement, fraud, or inefficiencies (Cannon and Ali, 2018).

Transparency is a legal criterion that the EU institutions uphold as a foundational mechanism for other standards. Moreover, the concept of transparency has surfaced in numerous other domains, such as financial regulation, social law, and hiring practices inside EU institutions (Hellen, 2018). Accountability of public entities within the European Union (EU) is structured around a multi-layered framework that ensures transparency, responsibility, and adherence to regulations across member states and EU institutions. The European Ombudsman investigates complaints from EU citizens regarding maladministration within EU institutions and bodies. This office holds institutions accountable by addressing issues such as delays, lack of transparency, or misuse of power, recommending corrective actions where necessary (Hellen, 2018).

In Japan, the accountability of public entities is achieved through a combination of legislative oversight, financial auditing, transparency measures, ethical guidelines, and public participation. These mechanisms ensure that public entities operate responsibly and maintain public trust. The National Diet, Japan's bicameral parliament, plays a fundamental role in overseeing public entities. It examines the activities of government ministries and agencies through Diet committees, which scrutinize policy implementation and budget allocations. Legislative oversight ensures that public entities adhere to legal and regulatory standards, enhancing transparency and accountability (Kato, 2020).

Japan's Public Records and Archives Management Act allows citizens to access government records, promoting transparency. Public access to information enables citizens to hold government entities accountable by verifying how decisions are made and funds are allocated (Yamamoto, 2021). Additionally, Japan's adoption of open government data initiatives supports transparency, allowing citizens and researchers to analyze government activities (Sato, 2022).

Decentralized governance is gaining popularity in Africa, where many nations have made local government systems part of their constitutions. In Africa, a select few nations—South Africa, Nigeria, Ethiopia, Comoros, and Eritrea—have distinguished themselves. Decentralization is becoming more and more popular due to the pressing need to end poverty and promote development, accountability, and transparency. For instance, data from Agegnehu and Dibu (2017) shows that while the Ethiopia enacted the 1995 new constitution, power was transferred to quasi-autonomous areas in 1991. Nine regional governments were formed at the periphery of a central government as a result of decentralization. A portion of

political power and resources were transferred in order to improve citizen service delivery, integrate minority ethnic populations into the development agenda, democratize society, and strengthen public administration.

In the contemporary discourse on governance, transparency is widely acknowledged as a critical factor for fostering accountability in public entities. The link between transparency and accountability is especially crucial in the contexts of local governments, such as Mandera County Government in Kenya. Even while the value of transparency is becoming increasingly apparent, there exists a notable gap in our understanding of how transparency initiatives are practically implemented and their impact on accountability within sub-national entities like Mandera County (Sarah, 2019).

Mandera County has undergone significant political, social, and economic transformations in recent years, necessitating a closer examination of its transparency practices and their implications for accountability. The research aims to delve into the intricacies of the relationship between transparency and accountability, focusing on Mandera County Government. The investigation will explore key dimensions such as information disclosure, access to information, public participation, and anti-corruption measures to assess the effectiveness of transparency in enhancing accountability (Ngigi and Busolo, 2019).

1.2 Statement of the Problem

Transparency plays a crucial role in enhancing accountability within public entities, a key component of effective governance, especially within the county governments of Kenya (Sandoff & Nilsson, 2016). Despite ongoing reforms to improve governance practices, issues

of transparency and accountability persist, resulting in diminished public trust and inefficient service delivery. In Mandera County Government, these challenges are particularly pronounced due to distinct socio-political and economic factors, which complicate the implementation of transparency measures and hinder effective accountability (Perera, Kularatne & Wehigaldeniya, 2018).

Previous studies, such as Galgalo (2017), have explored corporate governance's impact on service delivery in county governments, including Isiolo County. Findings suggest that factors like managerial competencies and internal controls can support reliability in reporting, operational efficiency, and compliance with policies and regulations. Similarly, Sarah (2019) reports that issues like misappropriation of public funds, discriminatory hiring practices, and community conflicts contribute to a lack of trust in county governments, with 50% of Kenyans expressing distrust in their county administrations due to these accountability concerns.

However, none of these studies specifically address Mandera County Government. A detailed examination is needed to understand the unique transparency and accountability challenges faced by Mandera County. While Sarah (2019) highlights transparency issues generally, there is no focused analysis of how transparency directly impacts accountability in Mandera County. The distinct socio-political context of Mandera County, including local governance structures, cultural dynamics, and levels of community engagement, requires consideration to provide a nuanced understanding of transparency and accountability issues in this area.

This study, therefore, seeks to bridge this gap by analyzing the role of transparency mechanisms—such as open data initiatives and public access to information—on the

accountability of public entities within Mandera County Government. This focused approach will provide insights into how these mechanisms can foster accountability in a county with unique governance challenges.

1.3 Purpose of the Study

The main purpose of this study is to analyze the role of transparency in enhancing accountability within public entities in Mandera County Government.

1.4 Research Objectives

1.4.1 Specific Objectives of the Study

- i.** To determine the effects of information disclosure on accountability of public entities in Mandera County Government
- ii.** To identify the effect of information sharing on accountability of public entities in Mandera County Government
- iii.** To determine the effects of public participation on accountability of public entities in
County Government
- iv.** To identify the effect of anti-corruption measures on accountability of public entities in Mandera County Government

1.5 Research Questions

The purpose of this study was to particularly address the following questions:

- i.** How does information disclosure affect accountability of public entities in Mandera County Government?
- ii.** To what extent does information sharing affect accountability of public entities in Mandera County Government?
- iii.** How does public participation affect accountability of public entities in Mandera County Government?

- iv. To what extent does anti-corruption measures affect accountability of public entities in Mandera County Government?

1.6 Significance of the Study

Citizens of Mandera County: Citizens are the primary stakeholders as they have a right to know how public resources are managed. Increased transparency can empower citizens by providing them with information to hold the government accountable for its actions and decisions. Improved accountability may lead to better public services and governance.

Local Businesses and Entrepreneurs: Transparent government practices can create a more favorable business environment. Access to clear and reliable information can help businesses make informed decisions and plan for the future.

Government Officials and Employees: Transparent practices can enhance trust among government officials and employees. Clear guidelines and communication can lead to better decision-making processes.

Donors and International Organizations: Organizations providing financial or technical assistance to Mandera County may be interested in the study to ensure accountability in the use of funds. Transparency can strengthen partnerships and attract more support from external entities.

Civil Society Organizations - Civil society organizations often advocate for transparency and accountability in government operations. The study can provide CSOs with valuable insights and data to support their advocacy efforts.

Academic and Research Institutions: Academics and researchers might gain from the study since it adds to the corpus of information on accountability and governance. The results can be applied to more study and analysis.

1.7 Scope of the Study

The scope of a study is crucial in defining its boundaries and determining what aspects were investigated. On geographical scope, the analysis of the role of transparency on accountability in the Mandera County Government, consider the following components to define the scope: The Mandera County Government Head Office hosted the study. On time scope, the research was carried out between January and June of 2024, a span of six months. On methodological scope, mixed methodology was used in the investigation. On thematic scope, the study examines transparency initiatives such as open budgeting, public reporting, and accessible communication channels and evaluates their effectiveness in fostering accountability.

1.8 Study Limitations

Resource Constraints: The study faced limitations in terms of budget, time, and human resources, which affected the breadth of the research, including the number of data sources analyzed, the depth of qualitative analysis, and the extent of fieldwork conducted. To mitigate these constraints, the study focused on strategically selected key data sources that could provide a representative view of transparency and accountability practices in Mandera County. Additionally, prioritizing essential aspects of fieldwork and employing remote data collection methods, such as online surveys and virtual interviews, helped reduce costs and save time.

Contextual Specificity: The unique context of Mandera County, with its distinct socioeconomic, political, and cultural factors, limited the broader applicability of the study's conclusions. To address this limitation, the study incorporated a literature review of similar studies conducted in other regions. This comparative approach helped contextualize findings, allowing insights that may be more broadly applicable or relevant to other counties with similar challenges in transparency and accountability.

Temporal Constraints: The research was conducted within a specific timeframe, meaning any changes in governance practices or policies that occurred after the study period were not captured. To mitigate this limitation, the study utilized recent data and included interviews with key stakeholders to obtain the latest information on transparency and accountability practices. Furthermore, recommendations were made to encourage future studies to track developments over time, thus providing ongoing insights into evolving transparency and accountability practices in Mandera County and beyond.

1.9 Delimitations

Thematic Focus: The study focuses specifically on transparency mechanisms (such as open data initiatives, public access to information, and public reporting) and how these mechanisms impact accountability. Other factors that may influence accountability, such as internal audit functions, managerial competencies, and financial controls, are outside the scope of this research unless they directly relate to transparency initiatives.

Emphasis on Local Factors: The study recognizes that its findings may primarily apply to Mandera County Government. The conclusions drawn was cautious in generalizing beyond

the specific socio-economic, political, and cultural context of Mandera, acknowledging that other regions or entities exhibited different dynamics.

Specific Study Period: The research was conducted within a defined timeframe, and changes in governance practices or policies after this period was not captured. The study recognizes this limitation and emphasized its focus on providing insights into transparency and accountability practices as they existed during the study period.

Population: The study is focused on selected officials, administrators, and members of the public within Mandera County who have experience or insights related to transparency and accountability in the county's public entities. It does not include perspectives from national government officials or residents of other counties.

1.10 Assumptions of the Study

Transparency Leads to Accountability: It is assumed that increased transparency practices within the Mandera County Government, such as open communication and accessible information, lead to enhanced accountability to stakeholders. This assumption supports the exploration of transparency as a critical factor influencing accountability in public entities.

Stakeholders Have Access to and Interest in Information: The study assumes that stakeholders, including citizens, businesses, and community organizations, are both interested in and capable of accessing information provided by the Mandera County Government. This assumption underpins the idea that transparency initiatives are meaningful and effective when stakeholders engage with the information disclosed.

Mandera County's Context Allows for General Transparency Practices: It is assumed that Mandera County operates under a governance structure that permits or supports transparency practices commonly applied in other regions, such as open budgeting and public reporting. This assumption enables the study to assess transparency within the county government's established practices and frameworks.

Data from Public Reports and Stakeholder Interviews Are Reliable: The study assumes that the information gathered from official government reports, policy documents, and stakeholder interviews is accurate and reflects actual transparency and accountability practices within the Mandera County Government.

Participants Provide Honest and Objective Responses: It is assumed that participants involved in interviews or surveys, such as government officials and community representatives, respond truthfully and objectively, providing reliable insights into the role of transparency in Mandera County's accountability mechanisms.

1.11 Operational Definition of Key Terms

Accountability refer to obligations and responsibility of these institutions to demonstrate transparency, accountability, and justification for their actions, decisions, and use of resources.

Anti-corruption

The term "anti-corruption" describes a group of practices, guidelines, and regulations intended to stop, identify, and dismantle corruption in all of its manifestations.

Information Disclosure

Information disclosure refers to the practices of making information available and accessible to the public, stakeholders, or relevant authorities.

Information Sharing

Information sharing refers to the exchange of data, knowledge, or insights among individuals, organizations, or systems.

Public Participation

Public participation encompasses to the involvement actively and engagement of citizens in the process of decision-making, policies, and the activities of government and other public institutions.

Transparency

Transparency refers to the practice of openly sharing information, actions, and decisions, allowing for visibility and understanding by others, particularly stakeholders, the public, or relevant parties.

CHAPTER TWO**LITERATURE REVIEW****2.1 Introduction**

This section presents a variety of theoretical stances and empirical data from different researchers regarding the impact of transparency on public entities' accountability. A case study on the government of Mandera County.

2.2 Empirical Literature Review

Based on empirical data, an empirical literature reviews is a critical synthesis and assessment of previous research investigations carried out on a particular subject. "Empirical" refers to information that is derived from observation or experimentation rather than theoretical or conceptual ideas. An empirical literature review focuses on studies that have gathered and evaluated data in order to present a thorough overview of the current situation of knowledge in a given field or on a particular research subject.

2.2.1 To determine the effects of information disclosure on accountability of public entities

The effects of information disclosure on the accountability of public entities are complex and can vary based on factors such as the nature of the information disclosed, the context in which disclosure occurs, and the mechanisms in place to ensure accountability. Information disclosure contributes to enhanced transparency by providing stakeholders, including the public, with access to relevant data and details about the activities, decisions, and financial status of public entities (Alcaide Munoz, Rodriguez Bolivar and Lopez Hernandez, 2017).

This transparency can foster a better understanding of how resources are utilized. Transparent information can lead to increased accountability, as stakeholders have the ability to scrutinize the actions and decisions of public entities. When information is readily available, holding public servants and organizations responsible for their actions and the use of public funds gets simpler (Tejedo-Romero, and Ferraz Esteves Araujo, 2023).

Around the world, initiatives to promote open government and the adoption of laws protecting the right to privacy are making public entities more transparent by disclosing information, ensuring openness and encouraging involvement and participation from

citizens. At a local level, social, political and economic factors are demonstrated to be accountable for this development. The results, however, are conflicting and may vary from nation to nation (Tejedo-Romero and Ferraz Esteves Araujo, 2023). This study adds to the conversation by examining a unitary nation in which each of the constituent towns is governed by the same set of laws and regulations. It looks for important variables that influence municipal information disclosure. A four-year longitudinal research employing panel data methods was conducted for this objective. The main conclusions seem to suggest that towns wish to disseminate additional information to increase political and civic engagement while lowering low voter turnout. Particularly in left-leaning governments and those with significant debt, information sharing is prevalent. Additionally, the availability of the internet has given people more avenues to obtain information, which puts pressure on communities to distribute information more broadly. The necessity to sustain information disclosure tactics beyond election cycles and enhance citizens' access to the Internet are two major implications of these findings for practitioners. (Ferraz Esteves Araujo and Tejedo-Romero, 2023).

Romero and Araujo (2020) provided an explanation of local government information freedom as follows: What influences the disclosure of information? Governments are being compelled to conduct their operations with greater transparency as a result of the public's increasing demand for public information. This study examines the variables that influenced information freedom in Spanish municipalities and that account for the various degrees of information disclosure, using the literature as a reference. To achieve this study's objective, a dynamic panel analysis was used to examine data from 2008 to 2014 from 100 of Spain's largest municipalities. System General Methods of Moments estimation (Sys-tem-GMM). In

order to determine whether there are any noteworthy variations, the sample was further divided into two groups based on whether the province had capital or not. According to the investigation, there is a correlation between financial dependency, internet access, unemployment, political rivalry, and the publication of information regarding municipal management. The differences between the two types of municipalities point to potential institutional traits that could affect information transmission. This research adds to the expanding corpus of research on information disclosure by attempting to explain the differences in information disclosure between municipalities.

Indeche, Alala, and Ngala (2022) looked into the effect of financial information disclosure by the public sector on the standard of financial reporting in Kakamega County public secondary schools. The theoretical underpinning of this investigation was legitimacy theory. The study design employed in the study was descriptive. Using a stratified random selection technique, out of the 419 public secondary schools that were the subject of the study, a sample of 205 schools was chosen. A standardized questionnaire was collected by the use of primary data for the research. The data was analyzed by the use of SPSS (Statistical Package of Social Sciences) version 26. Both the descriptive and the inferential data analysis techniques were applied. Tables, models, after the data was evaluated, frequencies and percentages were employed to display the information. The study found that the quality of financial reporting is significantly impacted by the public sector's disclosure of financial information ($r = 0.790$, $t = 15.488$ at $p < 0.01$). The R Square explained 54.7% of the variances in the financial reporting quality ($p = 0.000$). The study concluded that the release of financial data regarding the public sector has a significant impact on the caliber of financial reporting in public secondary schools in Kakamega County. Based on the study's recommendations,

users should have timely access to financial information and reports in a clear and understandable format that facilitates analysis and interpretation. This would guarantee the proper disclosure of ongoing concerns, resulting in more comprehensive, integrated, and useful information for the decision-making process.

2.2.2 To identify the effect of information sharing on accountability of public entities

Information sharing can have a profound effect on the accountability of public entities, influencing transparency, public trust, and the overall efficiency of governance. Information sharing increases transparency by making relevant data and details about the activities, decisions, and performance of public entities more accessible to stakeholders, including the public (Arapis and Reitano, 2018). This transparency allows for a better understanding of how resources are utilized. Information sharing can significantly contribute to the accountability of public entities by fostering transparency, encouraging citizen engagement, and facilitating more informed decision-making processes. However, successful implementation requires addressing challenges and establishing appropriate regulatory frameworks (Yue, Ye and Chen, 2022).

Sharing information is thought to be a key strategy for improving performance and efficiency inside organizations. Information exchange across enterprises is now more practical because to developments in information and communication technologies. Government organizations in the public sector understand the value of information exchange in tackling policy concerns including public health and counterterrorism. Sharing knowledge, though, can be a difficult undertaking. Information sharing is crucial, and Cannon and Ali (2018) investigated the elements that drive it. The literature on information sharing emphasizes the levels of interpersonal, intra-, and inter-organizational communication. In addition to evaluating the

information sharing literature and discussing the factors impacting information sharing at the three levels, this study provides summative frameworks. These frameworks help practitioners identify the critical components of efficient information sharing and help scholars identify new topics of study.

Although it is commonly believed that more accountability will improve public organizations' performance, public administration has not done a thorough analysis of this link. Han and Hong's 2019 paper includes quantitative data on the effects of the accountability on the organization performance in the US federal governments. In particular, we look at the relationship that public organization employees perceive between organization success and accountability in the three areas of HRM: performance evaluations, staffing, and remuneration. We also investigate whether employees' perceptions of their own autonomy affect the relationship between performance and accountability. The result show that high accountability levels in hiring, performance evaluations, and compensations policies have a positive and substantial effect on organizational success. Moreover, employees autonomy tends to magnify the positive benefits of responsibility on in two HRM performance functions: staffing and remuneration. Using a questionnaires survey of the Chinese sports equipments manufacturers, this study empirically investigates the relationships between partnership, sustainable performance and information sharing based on the concepts of social networks and strategic alliances (Yue, Ye, and Chen, 2022). The results demonstrate that government backing can affect partnerships' positive effects on sustainable performance, that partnerships themselves have a positive influence on sustainable performance, and that information sharing acts as a mediator in the interactions between sustainable performance cooperation and the trust. This article provides empirical evidence to support the mechanism

of how partnerships affect alliance performance. It also broadens the theoretical framework for the formation of strategic alliances by businesses and has important implications for businesses operating within alliances that seek to strategically leverage networks both inside and the outside of their alliance to acquire resources and knowledge and to enhance their long-term performance (Yue, Ye, and Chen, 2022).

2.2.3 To determine the effects of public participation on accountability of public entities

Public participation can have profound effects on the accountability of public entities, fostering transparency, responsiveness, and improved governance. Public participation contributes to increased transparency by allowing citizens to access the information concerning the decisions, actions, and performance of public entities (Cucciniello, Porumbescu and Grimmelikhuijsen, 2017). This transparency helps build trust and understanding between the public and government institutions. Public participation is a key driver of accountability in public entities. By involving citizens in decision-making, fostering transparency, and encouraging oversight, public entities can build trust and demonstrate their commitment to serving the public interest. Successful public participation requires addressing challenges and creating mechanisms that enable genuine engagement (Campbell, 2023).

The objectives of this research by Putra, Anita, and Helmy (2023) are to look at three different aspects of public service organization performance: 1) transparency and accountability; 2) public participation and accountability; and 3) public service organizations and performance. This kind of study is known as causal research. Direct distribution of questionnaires to the relevant respondents was the method used to gather data. The technique for data analysis employed is multiple regression analysis. The study's findings show that: 1) When t count >

t table, that is, $6.121 > 1.6608$ (sig 0.000 t table) or $2.393 > 1.6608$ (sig 0.019 t table, or $2.436 > 1.6608$ (sig 0.017), accountability greatly enhances the performance of public service organizations.

The 2010 Kenyan Constitution introduced a framework for the devolution of public resources among the country's 47 counties. Among other things, the Counties were given responsibility for the maintenance of the roads, agriculture, and health. We use data from the Afrobarometer (2015) poll and apply probit regression to examine the elements that contribute to successful public involvement in the Counties. It has been shown that public engagement is positively and significantly impacted by the governor's performance being approved. Nonetheless, there are drawbacks, including the governor's office corruption, the lack of public input into county decision-making, the assembly members' lack of response, the challenges in getting information about county projects, finances, regulations, and other issues (Mbithi, Ndambuki, and Juma, 2019).

Gaining the public's trust can help the government provide high-quality public services, and it is the government's responsibility to behave responsibly. However, public trust in government may decrease if decisions are made without accountability, even in cases when policies are reasonable and public services are of a high caliber. Engaging the public can help make government power exercises more legitimate. I look at how public engagement in the policy-making process affects public trust in the government in both favorable and unfavorable policy outcomes., utilizing a two-by-two vignette-based experiment that was incorporated into a South Korean survey (Campbell, 2023). The findings imply that citizen trust in government is very slightly increased by participatory policymaking. They also

contend, though, that participation is insufficient to undo the harmful effects of subpar performance on trust, and that performance itself is the crucial element. Despite its limitations, this research has useful implications for public managers who are thinking about include the public in the process of policymaking, especially when the costs involved are significant (Campbell, 2023).

2.2.4 To identify the effect of anti-corruption measures on accountability of public entities

The implementation of anti-corruption measures is crucial in improving the accountability of public bodies. When effectively implemented, these measures contribute to transparency, integrity, and ethical conduct, reducing the risk of corruption and promoting responsible governance. Anti-corruption measures are instrumental in promoting accountability within public entities by addressing corruption risks, establishing accountability mechanisms, and fostering a culture of integrity and transparency. Successful anti-corruption efforts require a comprehensive and integrated approach that involves legal, institutional, and cultural dimensions (Lopes and Serrasqueiro, 2017).

The international community acknowledges corruption as a threat to both general development and the accomplishment of health goals, including the UN Sustainable Development Goal #3, which calls for guaranteeing healthy living and fostering well-being for everyone. As a result, international organizations like the World Health Organization (WHO) and the United Nations Development Program (UNDP) are accumulating data on the best approaches to addresses the corruption in the health systems. The potential of corruption is currently much more apparent due to the required for quick and effective solutions to the COVID-19 epidemic, which may include lowering standards and obtaining huge quantities of money swiftly (Kohler and Bowra, 2020). Given the dynamic nature of the pandemic and

the challenges faced by governments and international organizations, it is imperative to recognize and tackle the heightened potential for corruption. This study focuses on the following question to investigate how such dangers of corruption are handled in international organizations: What steps are international organizations taking within their own operations to encourage transparency, accountability, and anti-corruption? The World Health Organization, the UN Development Program, the World Bank Group, and the International Fund to Fight Aids, Tuberculosis, and Malaria were selected as the paper's focal points due to their present engagement in corruption prevention, openness, and accountability in the health sector. The findings demonstrate that these global bodies have, in the last several years, undoubtedly enhanced the quantity and scope of their accountability, transparency, and the anti-corruption measures. Although the efficacy of these measures is yet unclear. To find out how these policies are accomplishing their objectives of accountability, openness, and anticorruption, more investigation is required (Kohler and Bowra, 2020).

With an emphasis on the critical examination of practice and policy in the battle against corruption, this special issue examines the relationships that exist between the accounting, the public sector organizations, and the socioeconomic and political contexts in which they function. Regardless of location, the special issue's goal is to spread knowledge to support a more sustainable, the accountable, and moral public sector (Audrey, Changwony, and Peter, 2019). It showcases the research of a worldwide community of academics working on projects pertaining to strategies and policies concerning governance, transparency, accountability, auditing, the regulatory disclosure, in-vaster protection, and anti-corruption campaigns in public sector organizations. The research offered here examines corruption from a variety of perspectives and examines how it is reported using a wide range of

methodology, theoretical framework, and study sites. Together, these studies show that greater focus should be placed on examining the human cost of criminal action that results in pain, inequity, and lifetime expenses. They also highlight the fact that, in the fight against fraud and corruption, we still have a lot to learn about jurisprudential practice and regulatory disclosure (Audrey et al., 2019).

This study examines the impact corrupt behaviors have on health systems and how they affect the hiring and promotion of health workers. Examples of these activities include nepotism, bribery, and sextortion. The research is predicated on an interdisciplinarian, nonsystematically evaluation of peer-review journal publications in the fields of political science and public health/medicine, supplemented by "grey" literature including working papers and technical reports. In many nations, hiring and promoting health personnel is influenced more by personal and political connections than by skill. This has a detrimental impact on health outcomes when it leads to the employment or advancement of individuals who are not qualified or appropriate.

Corruption in the hiring and advancement of health workers "sets the tone" for other types of corruption to grow, including bid-rigging, theft, embezzlement, and absenteeism, since individuals who are recruited corruptly can band together for evil goals. However, meritbased hiring is crucial to reducing corruption (Kirya, 2020). The motivation and retention of health workers, their competence and quality, corruption recruitment practices have a negative influence on health outcomes, public confidence in health systems, and both. Even though worldwide law and policy, including the UN Conventions against the corruption and the WHO Handbook on evaluation and monitoring of Human Resources for Health, stipulate that employing public officers as well as medical workers, accordingly, need to be done in a fair

and accountable way, more of research is required to inform the policies on the recruitment which is merit-based (Kirya, 2020).

2.3.5 Accountability of Public Entities

The term "accountability of public entities" describes the duty and obligation of public officials and organizations to defend their choices, actions, and utilization of public funds to the general public and pertinent interest groups. A robust legal and regulatory framework is essential for holding public entities accountable. Laws and regulations define the roles and responsibilities of public officials, establish standards of conduct, and outline consequences for violations. Compliance with these frameworks ensures accountability. It is a fundamental aspect of good governance and a key element in maintaining public trust. Accountability mechanisms help ensure transparency, fairness, and ethical conduct within public entities.

The study by Likangaga, Kumburu, and Panga (2023) uses a cross-sectional designs with the sample size of 399 respondents, who are members of the street committee and village council, to look into how Dodoma local government authorities' service delivery is predicted by accountability factors. The study used qualitative as well as quantitative techniques for data collection and analysis. The study's findings demonstrated that while making amends for mistakes, following treasury rules and regulations, being prompt, being misbehaving, or doing the wrong thing were not important markers of providing services, regular reporting, having clear goals, and using funds appropriately were important signs of accountability that did. Hence, goal-setting and responsible financial management should be given top priority by the White House's Office-Regional Administration and Local Government, Regional Secretariats, and Local Government Authorities. Goal-setting should also involve all pertinent parties, and several officials should be designated to approve payments. To make

sure accountability is properly upheld in local government authorities (LGAs), it is also advised to establish committees tasked with overseeing the actions of these authorities and to put client service charters into place.

Monday and Funmilayo's (2021) study looked at how public sector reforms affect organizations and how they advance openness and accountability. Examining public sector reforms that promote accountability and openness from 2015 to 2020 is the goal. We also look at the degree to which the goals have been met and the obstacles or reasons that prevent effective Nigeria public sectors reforms . We concentrate on three distinct proxies and their accountability and transparency dimensions: Doing business ease, corruption index and open budget initiative utilizing Transparency International Rankings, World Bank Indicators. We conduct a thematic assessment and discover that several public sector reform initiatives involving all sectors and levels have been conducted over the years in the Nigerian environment. The political leadership's priorities determine which reforms are prioritized, but all of them are based on the concepts of economy, efficacy and efficiency, social growth, transparency, good governance and innovation. Ultimately, we found that although some reform measures produced considerable results, others had little to no effect on accountability and openness. We came to the conclusion that, despite the fact that Nigeria has created broad policies and implemented steps to facilitate business transactions and enhance budgetary procedures, corruption remains a pervasive issue and is the primary cause of the country's subpar socioeconomic progress. In order to combat corruption, we advise the government to adopt a more direct and aggressive strategy, such as the application of the death sentence. This will foster an atmosphere where corruption and deception are less likely to flourish. Furthermore, it will guarantee smooth government operations for the good of the populace,

the development of robust public institution, and ultimately, a country where the rule of law truly reigns.

2.3 Theoretical Review

A theoretical review for the analysis of the role of transparency in the accountability of public entities, with a focus on the Mandera County Government, involves examining existing theories and frameworks that provide a conceptual foundation for understanding this relationship. Here is a more detailed theoretical review:

2.3.1 Agency Theory

A concept known as "agency theory" examines the dynamics of the interaction between the principal and the agent, two important participants. When discussing governance and public administration, the public or its citizens are usually referred to as the principal, and elected officials, bureaucrats, or other public servants who act on behalf of the public are referred to as the agent. The theory delves into the challenges arising from the delegation of authority and decision-making power from the principal to the agent (Jensen, 1993). When one party (often the agent) has access to more or better information than the other (the principal), this is referred to as information asymmetry. Potential conflicts of interest may result from this. In the context of government, transparency becomes essential to reduce information asymmetry, allowing the principal (public) to monitor and evaluate the actions of the agent (government officials).

It's possible that the agent and the principal have different objectives. When it comes to personal goals or interests, the agent may take precedence over those of the principal.

Aligning the objectives of the agent and the principal through transparency is one way to do this. When the actions and decision-making processes are transparent, it becomes easier for the principal to hold the agent accountable for serving public interests (Eisenhardt, 1989). Agency costs are the expense incurred by the principal in monitoring, controlling, and mitigating conflicts of interest with the agent. These expenses result from the requirement to guarantee that an agent acts in the principal's best interests. Transparency measures, such as open disclosure of information and clear communication, can help reduce agency costs by providing the principal with the necessary information to oversee the agent's activities (Jensen and Meckling, 1976).

The Mandera County Government may close the information gap between the public and elected officials by utilizing transparency tools including open budgeting, public reporting, and easily available contact channels. This helps in ensuring that the public is well-informed about government activities. By embracing transparency, the Mandera County Government can demonstrate its commitment to aligning its goals with the public's expectations (Fama, 1980). Clear communication about policy decisions, resource allocation, and performance indicators can foster a sense of shared objectives. Transparency initiatives, such as publishing financial statements, disclosing procurement processes, and providing access to government documents, can contribute to reducing agency costs. This, in turn, enables the public to monitor government activities without incurring significant monitoring expenses (Ross, 1973). Agency theory elucidates the importance of transparency in fostering accountability within Mandera County Government. By bridging the information gap between the public and its representatives, transparency initiatives not only align the interests of agents with those of the public but also contribute to the overall effectiveness and integrity of governance in the region.

2.3.2 Institutional Theory

The main focus of institutional theory is how formal and informal institutions affect how organizations behave. In the context of governance, institutions are the rules, norms, and practices that shape how government entities operate. Institutional theory explores how organizations, including government bodies, conform to, and are influenced by, these institutional structures. Within this framework, transparency is considered a key element that shapes organizational behavior and performance (Greenwood and Hinings, 1996). The concept of isomorphism, which describes an organization's propensity to imitate the structures and procedures of other prosperous organizations or to conform to social norms and expectations, is first introduced by institutional theory. In the case of Mandera County Government, transparency can be identified as the form of mimetic isomorphism, where the government adopts transparent practices observed in other successful institutions to enhance its legitimacy and effectiveness (Meyer and Rowan, 1977).

Institutions provide organizations with legitimacy. Legitimacy is the perception that an organization's actions and structures are appropriate and conform to societal expectations. Transparency contributes to the legitimacy of Mandera County Government by demonstrating a commitment to openness, accountability, and adherence to institutional norms, reinforcing public trust and confidence (DiMaggio and Powell, 1983). Institutional theory distinguishes between what organizations say they do (espoused values) and what they actually do (actual behavior). This is referred to as organizational decomposition and decoupling. Mandera County Government may publicly endorse transparency, but its actual transparency practices may not align. Institutional theory prompts an examination of the alignment between espoused values and real practices (DiMaggio and Powell, 1983).

Mandera County Government, by adopting transparent practices observed in successful institutions, can enhance its credibility and legitimacy. Analyzing transparency as a form of isomorphism helps understand how the government responds to external pressures and expectations. The Mandera County Government's legitimacy is enhanced by transparency measures such as open communication, openness of decision-making procedures, and public information accessibility (Meyer and Rowan, 1977). By aligning with institutional norms, the government can gain and maintain public trust. Institutional theory prompts an investigation into the alignment between the government's stated commitment to transparency and its actual practices. This involves scrutinizing whether transparency measures are integrated into the organizational culture and operations or if there is a decoupling between espoused values and behaviors (Greenwood and Hinings, 1996).

Institutional theory elucidates how transparency acts as a mechanism for the Mandera County Government to navigate institutional pressures, enhance its legitimacy, and align its practices with societal expectations. By critically assessing the alignment between the government's stated values and its actual transparency efforts, this theory provides a framework for understanding the complexities of governance and accountability within the context of Mandera County.

2.3.3 Stakeholder Theory

According to stakeholder theory, businesses need to consider the needs and interests of all relevant parties, not only shareholders. In the context of government, stakeholders include citizens, businesses, non-governmental organizations, and other entities affected by or affecting government actions. Transparency plays a crucial role in stakeholder theory by ensuring open communication and engagement with these diverse groups (Donaldson and

Preston, 1995). Stakeholder theory emphasize the identifications and inclusion of all parties with a vested interests in or affected through actions of the organizations. In the cases of Mandera County Government, transparency involves actively communicating with and involving a wide range of stakeholders, including citizens, businesses, and community organizations (Mitchell, Agle and Wood, 1997).

Building trust and maintaining positive relationships with stakeholders are central to stakeholder theory. Transparency fosters trust by providing stakeholders with accurate and timely information. Mandera County Government can use transparency initiatives to build and sustain trust among stakeholders, enhancing collaborative relationships and facilitating better governance outcomes (Clarkson, 1995). Stakeholder theory acknowledges that organizations requires the balance the often conflicting interests of the various stakeholders. Transparency helps manage these conflicts by providing visibility into decision-making processes. Transparency measures enable Mandera County Government to demonstrate fairness and equity in decision-making, addressing the concerns of various stakeholders and promoting a more inclusive and accountable governance (Phillips, Freeman and Wicks, 2003).

Mandera County Government can apply stakeholder theory by ensuring that transparency efforts are inclusive. This includes providing accessible information to citizens, involved businesses in processes of decision-making, and collaborating with community organizations to address diverse interests. Transparency becomes a tool for Mandera County Government to build and maintain trust with stakeholders (Mitchell, Agle and Wood, 1997). By openly communicating about policies, projects, and resource allocation, the government can demonstrate accountability and responsiveness to stakeholder concerns.

Stakeholder theory prompts an examination of how transparency mechanisms can help Mandera County Government navigate conflicting stakeholder interests. Transparent decision-making processes and clear communication can contribute to a more informed and understanding stakeholder community (Clarkson, 1995).

Stakeholder theory highlights the importance of considering the interests of all relevant parties in governance, yet several gaps persist in its application within the Mandera County Government context. There is a need for more empirical studies examining how transparency initiatives effectively engage diverse stakeholders, including citizens and community organizations. Additionally, the mechanisms through which transparency fosters trust and enhances collaborative relationships among stakeholders require further exploration. The theory also points to the necessity of balancing conflicting stakeholder interests, but how transparency can effectively manage these conflicts remains under-researched. Finally, there is a lack of comprehensive analyses on the inclusivity of transparency efforts and their impact on fostering accountability and responsiveness to stakeholder concerns.

2.4 Conceptual Framework

A conceptual framework offers an organized plan for the methodical investigation and examination of a certain phenomenon. A conceptual framework might be created to direct your research in the context of your study on the examination of the role of transparency in the accountability of the Mandera County Governments. Here's a suggested conceptual framework:

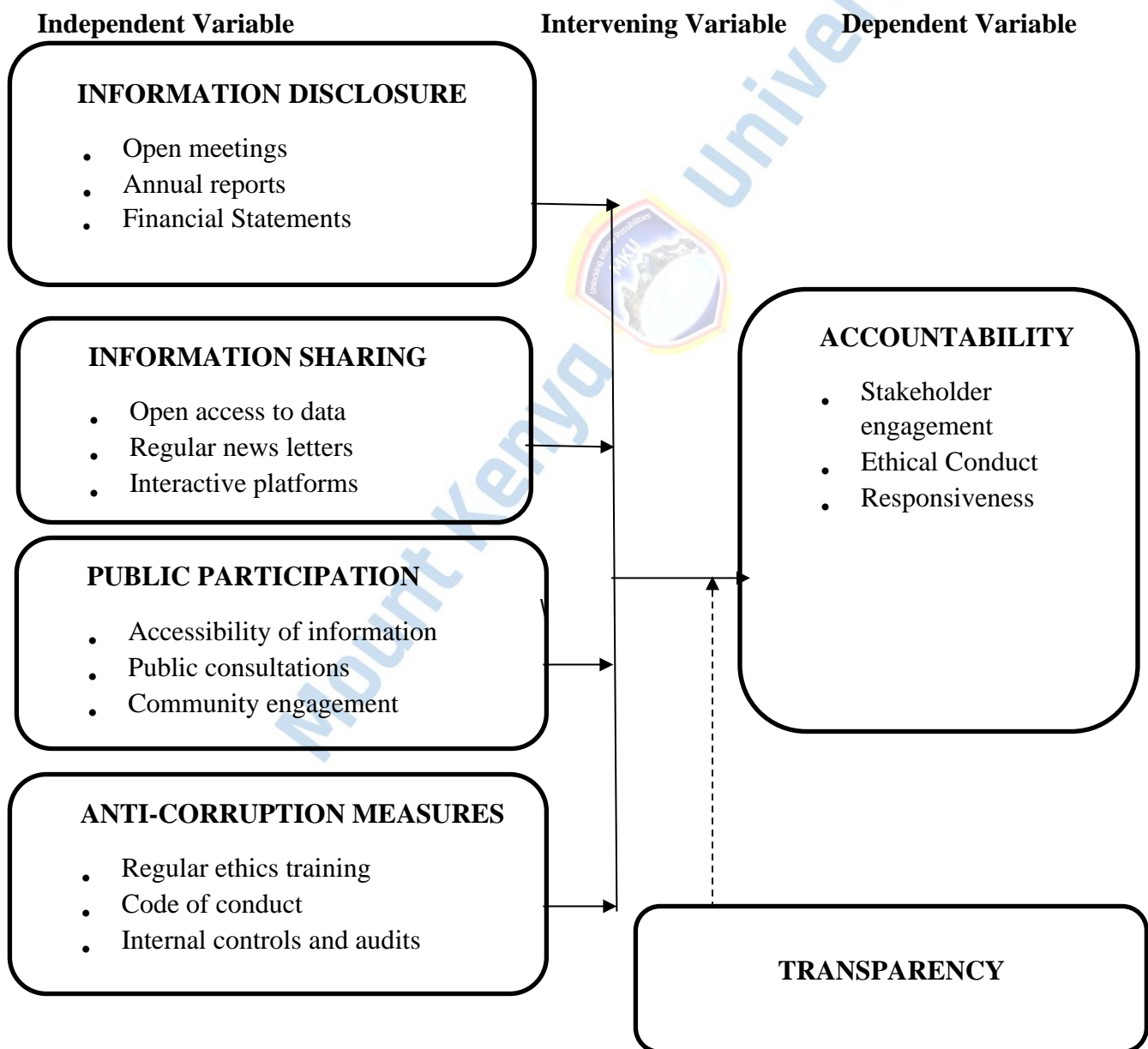


Figure 2: Conceptual Framework for the Study *Source: Researcher (2024)*

2.4.1 Explanation of Variables

Information disclosure by public entities has several positive effects on accountability. Information disclosure is fundamental to democratic governance. It empowers citizens to hold public officials accountable, reinforces the principles of checks and balances, and contributes to the overall health of democratic institutions. Public entities, when aware that their actions and decisions are subject to public scrutiny, are more likely to adopt and adhere to best practices in governance, management, and service delivery. Continuous information disclosure contributes to the development of a culture of accountability within public entities. Officials are more likely to prioritize accountability when it is embedded in organizational culture.

Information sharing by public entities has a range of positive effects on accountability. When public entities actively share information with the public, stakeholders, and other relevant entities, it contributes to increased transparency, public trust, and overall accountability. Information sharing allows the public, the media, and other oversight bodies to scrutinize the actions and decisions of public entities. This scrutiny acts as a check and balance, holding public officials accountable for their conduct. When public entities share information, it encourages citizen engagement. Citizens who are well-informed are most likely to participating in public discussion, provide feedback, and actively contributes to the process of decision-making of public entities.

The accountability of public organizations is positively impacted by public participation in multiple ways. When citizens actively engage in decision-making processes and contribute

to governance, it strengthens transparency, responsiveness, and overall accountability. Public participation enhances transparency through providing the citizens with information access and decision-making processes. This transparency ensures that the actions and decisions of public entities are visible and understandable to the public. Public participation encourage public entities to be more responsiveness to requirements and concerns of citizens. When citizens actively engage, public entities are more likely to address issues promptly and effectively.

Anti-corruption measures have a profound impact on enhancing the accountability of public entities. When public entities implement and enforce effective anti-corruption measures, it contributes to a culture of transparency, integrity, and ethical conduct. Anti-corruption measures often involve increased transparency in decision-making processes, financial transactions, and procurement. This transparency contributes to a clearer understanding of the actions and decisions of public entities. The effective and legal distribution of public resources is made possible by anti-corruption initiatives. This contributes to the accountability of public entities in managing and utilizing resources responsibly.

2.5 Research gaps

Despite significant insights into the effects of information disclosure on public accountability, notable research gaps persist. There is a need for comparative studies to identify universal principles and context-specific factors influencing transparency and accountability across different contexts and nations. Additionally, the mechanisms through which disclosure leads to accountability, particularly regarding stakeholder engagement and the effectiveness of accountability frameworks, require further investigation. While financial and operational

transparency has been emphasized, other critical dimensions like policy decision-making and implementation processes remain underexplored.

Despite existing research on information sharing's impact on accountability and performance in public entities, several gaps remain. There is a need for comparative studies across various governmental contexts to distinguish universally applicable strategies from context-specific practices. Comprehensive frameworks are lacking that address how information sharing affects different accountability dimensions, such as financial and operational aspects.

Additionally, further exploration is required regarding the influence of regulatory frameworks and technological advancements on effective information dissemination. The mediating roles of employee autonomy and organizational culture in the accountability-performance relationship are inadequately studied.

Despite existing research highlighting the importance of public participation in enhancing accountability, transparency, and performance of public entities, several gaps persist. More empirical studies are needed to explore the specific mechanisms through which public participation influences governance outcomes in diverse political and cultural contexts. The impact of different levels and forms of participation on public service delivery and trust between citizens and government is not fully understood. Additionally, barriers to genuine engagement, such as information accessibility and socio-economic factors, are often overlooked.

Despite advances in understanding anti-corruption measures and their effects on public accountability, several research gaps remain. There is a need for more empirical studies assessing the long-term effectiveness of anti-corruption initiatives, particularly those from

international organizations like the WHO and World Bank. The COVID-19 pandemic highlights the importance of examining how corruption risks are managed during emergencies and whether expedited processes affect anti-corruption standards. Additionally, the link between corruption and public health outcomes, particularly in the recruitment and promotion of health workers, requires further investigation for developing merit-based hiring policies.

CHAPTER THREE

RESEARCH AND METHODOLOGY

3.1 Introduction

This chapter provides an explanation of the research approach that was employed to finish the study. Highlighted are the validity and reliability, research instruments, tool pilots, target audience, sample size, sampling techniques, research instruments, data collection strategies, data analysis, logistical challenges, and ethical considerations.

3.2 Research Methodology

Mixed research methodology, also known as mixed methods research, refers to an approach in social science and other fields that involves combining qualitative and the quantitative research methods within a single study or research project. This strategy combines the benefits of both qualitative and the quantitative methodologies to give researchers a more thorough understanding of a phenomenon. Qualitative methods involved gathering nonnumerical data, such as interviews to explore the complexities and nuances of a research topic. Qualitative methods are particularly useful for understanding people's experiences, perceptions, and behaviors in depth. Conversely, quantitative approaches entail obtaining

numerical data and testing ideas using statistical analysis, identify patterns, and make generalizations about a population. Quantitative methods are useful for measuring variables, establishing relationships between variables, and making predictions. This study provided a thorough knowledge of the intricate relationship between accountability and transparency in public institutions by utilizing a mixed research technique that combines quantitative and qualitative approaches. This understanding helped to guide evidence-based policy and practice.

3.3 Research Design

A case study the research design was appropriate for examining the impact of openness on public bodies' accountability, like the Mandera County Government. When using a case study design, a researcher concentrated on a single case or entity in order to thoroughly examine a particular phenomenon in the context of real-world events. A case study research design provided a thorough analysis of the impact of accountability and transparency in a particular setting, enabling insightful conclusions and useful suggestions for enhancing governance procedures. Case studies allow for an in-depth investigation of complex phenomena within their real-life context. By focusing on the Mandera County Government, the research can explore the nuances of transparency practices and their effects on accountability in a specific governmental setting.

3.4 Location of the Study

The study was conducted in northern Kenya's Mandera County, County No. 9, which shares borders with Somalia to the east. The county residents are 1,200,890 and an overall area of 25,939.8 million square kilometers which is approx 10,015.4 square miles as of the 2019 census. The main source of income is Pastoralism for the county. Artisanal mining, border

trade with Ethiopia, Dawa River agriculture, and beekeeping are among the other businesses. The county government is under the governor's jurisdiction. The seven ministries carry out the functions and responsibilities of the county government in order to support the county executives in fulfilling their mandate.

3.5 Target Population

The Mandera County government employees was the study's target group. Approximately 180 people are employed by the department of the interest depicted in Table 1, according to the Mandera County Government HR Department (2023).

Table 2: Target Population

Category	Population
Water, Sanitation, Energy and Natural Resources Department	33
Land, housing & physical planning Department	30
Finance and Economic Planning Department	29
Roads, Transport and Public Works Department	28
Ministry of public service , conflict management & devolved units	60
Totals	180

Source: Mandera County Government HR Department (2023).

3.6 Sampling Procedures and Techniques

Researchers utilized the sampling method to explain how they plan to obtain a sample that accurately reflects the population (Peil, 2015). The study employed stratified random sampling because of the population's heterogeneity. Researchers utilized the sampling method to explain how they plan to obtain a sample that accurately reflects the population (Peil, 2015). The study employed stratified random sampling because of the population's heterogeneity.

Table 2: Sample Size

Category	Population
Water, Sanitation, Energy and Natural Resources Department	20
Land, housing and physical planning Department	21
Finance and Economic Planning Department	19
Roads, Transport and Public Works Department	18
Ministry of public service , conflict management & devolved units	45
Totals	123

Source: Morgan (2024)

3.7 Sample Population

The study made use of the sampling table included in Appendix III by Krejcie and Morgan (1970), which shows that the sample size is 123 when the population is 180.

3.8 Construction of Research Instruments

The primary means of gathering data were the questionnaires with 5-point Likert scale questions that allow respondents to indicate which of the following: 1. Disagree, 2. Disagree, 3. Neutral, 4. Agree, and 5. Strongly Agree. A commonly accepted and comprehended framework is offered by the 5-point Likert scale., making it easier to compare results across different studies and contexts. The scale facilitates comparisons across different groups or segments, enabling researchers to identify differences in opinions or attitudes between various demographic groups or over time.

3.8.1 Pilot Test of Instruments

According to Creswell and Creswell (2017) the pilot test should be at least 10% of the sample size. For this study, the pilot study was conducted in the neighbouring Wanjir county where 14 questionnaires were issued for the pilot study. The final study was not contained the pilot study's final conclusions.

3.8.2 Validity of Instruments

The study employed construct validity. The degree to which a research tool assesses the theoretical construct or idea it purports to measure is known as construct validity. In the case of studying the role of transparency on accountability of public entities, such as the Mandera County Government, to make sure that the research instrument appropriately captures the intended constructs, construct validity must be established. The constructs of accountability and transparency within the context of public entities, specifically focusing on the Mandera County Government. Provide a conceptual framework that describes the connections between these ideas and the ways in which accountability is impacted by transparency.

3.8.3 Reliability of Instruments

The stability and consistency of measurements made with a research instrument are referred to as reliability. Stated differently, it evaluates whether the instrument produces comparable outcomes when administered repeatedly under the same circumstances. Obtaining accurate and reliable data requires ensuring the reliability of research tools. The required required data from the research instrument, especially if it consists of numerous items measuring the same construct, in order to use Cronbach's alpha to test for internal consistency (Kombo & Tromp, 2006).

The researcher prepared the data. Organize the data in SPSS, with each row representing a participant and each column representing a different item on the scale. The researcher looked for the value of Cronbach alpha in the output. It was labeled as "Cronbach's Alpha." This is the reliability coefficient indicating the internal consistencies of the items. The range of Cronbach's alpha is 0 to 1. Stronger correlations between the scale's items are indicated by higher internal consistency, which is represented by a number closer to 1. A value closer to 0 indicates lower internal consistency, implying that the items are not reliably measuring the same construct. Typically, for research purposes, a Cronbach's alpha value of 0.7 or above is deemed appropriate., although higher values are generally preferred. However, the specific context and purpose of the research can influence the acceptable range of Cronbach's alpha (Peil, 2005).

3.9 Data Collection Methods and Procedures

The researchers searched for a paper from Mount Kenya University that granted authorization to obtain data from the Mandera County administration. The researcher applied for NACOSTI for a re-search permit. Senior managers provided the go-ahead for their staff to receive the material. The researcher gave out the questionnaires and urged everyone to fill them out independently. Respondents answered questionnaires on their own. Because the respondents were literate, the questionnaires were written in English. The secondary data came from sources of previously published literature, including journal articles, textbooks, audience comments, meeting minutes, data collected by other academics, and county government records. The researcher looked at the sources to have a better understanding of the data gathering procedure. They delved further into the discussion of the outcomes, the creation of the tools, and the criteria they employed.

3.10 Data Analysis Techniques and Procedures

A vital part of the research process, data analysis and presentation enable researchers to interpret their data and successfully convey their conclusions to the target audience. Data Cleaning and Preparation involved organizing and the cleaning the raw data to ensuring its accuracy and completeness. The researcher used SPSS version 26.0 to prepare the data for analysis by coding, categorizing, and structuring it appropriately.

Descriptive statistics, including variance, standard deviation, mean, median, and mode, was used in the study to summarize and characterize the key aspects of the data. The researcher presented the descriptive statistics in tables to providing the clear picture of the data distribution. The study applied inferential statistical techniques where multiple regression model was used to examines how the different variables relates to each another using ANOVA, regression analysis, and chi-square tests, to analyse relationships, patterns, and differences within the data. Interpret the results of the inferential analyses to draw meaningful conclusions and insights from the data was done.

3.11 Ethical Considerations

Informed Consent: Every participant in the research provided prior informed permission. They received comprehensive information about the research objectives, methods, potential risks and benefits, their rights to the discontinue participating and confidentiality safeguards in the study at any moment without incurring any fees. A complete explanation of the study's goals, methods, risks, rewards, confidentiality policies, and participants' right to withdrawing from any study moment is included in the informed consent statement to guarantee that participants are fully informed.

Voluntary Participation: There was no pressure or force to engage in the study; participation was completely voluntary. They had the assurance that their choice to participate or not have no bearing on their interactions with the researcher(s), other study participants, or organizations. Entire voluntary participations in this investigations are expected. The right to decline participation or to leaves the research at any moment without the repercussions belongs to the respondents. The choice to participate or not will not have an impact on the researcher(s)' relationship with you or any other people or organizations connected to this study.

Confidentiality: Strict precautions was taken to guarantee the privacy of all study participants and the information gathered. The confidentiality of the participants' names were upheld, and any personal information they choose to divulge was anonymized. Access to the data was restricted to the researcher(s) and were safely kept in password-protected electronic files. Strict confidentiality was maintained for all the data gathered for the project. The identity remained hidden, and any private information supplied was made anonymous to safeguard the privacy. Access to the data was restricted to the researcher(s) and was safely kept in password-protected electronic files.

Privacy: Throughout the study, participants' privacy was protected. To protect anonymity, all identifying information was removed from transcripts and documents and interviews and surveys was conducted in private settings to guarantee secrecy. Every piece of information gathered for the study was safely kept in electronic files that require a password. Only the researcher(s) working on the project had access to the data, and precautions will be made to avoid unauthorized access or exposure of personal data.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSIONS

4.1 Introduction

This chapter covers data analysis and the interpretation of the study's results. The study's goal was to evaluate the role of transparency on accountability of public entities. Case study of Mandera County Government.

4.2 Response Rate

Table 3 presents data on the response rate for a set of questionnaires. It shows two categories: "Returned questionnaires" and "Unreturned questionnaires," along with their respective frequencies and percentages.

Table 3: Response Rate

Response	Frequency	Percentage
Returned questionnaires	107	87
Unreturned questionnaires	16	13
Total	123	100

Source: Researcher (2024)

The data in Table 3 represents the response rate for a survey. Here is a breakdown of the table: Returned questionnaires: 107. unreturned questionnaires: 16 and total questionnaires: 123. The corresponding percentages for each category are also provided: The percentage of

returned questionnaires is 87% and percentage of unreturned questionnaires is 13%,` the total percentage is 100%.

The response rate is 87%, which is quite high. This indicates a strong commitment from the participants. Only 13% of the questionnaires were not returned. This low non-response rate suggests that the survey was well-received and likely perceived as important or relevant by the participants. The data indicates a successful survey with a high engagement level from the participants. With an 87% response rate, the survey results are likely to be reliable and representative of the target population. The high response rate reduces the risk of nonresponse bias, enhancing the credibility and validity of the survey findings.

4.2.1 Tests of Reliability

Table 4: Reliability Tests

Cronbach's Alpha, a metric for the internal consistency or the reliability of a group of scale or test items, is used in Table 4 to present the findings of reliability tests for different categories.

Category	Cronbach Alpha	No. of Items	Remarks
Information disclosure	0.877	5	Accepted
Information sharing	0.721	7	Accepted
Public participation	0.843	8	Accepted
Anti-Corruption measures	0.788	7	Accepted
Accountability	0.899	7	Accepted

Source: Researcher (2024)

The table includes the following categories: Information disclosure, information sharing, public participation, anti-corruption measures and accountability. The results for each category are as follows: Information disclosure with cronbach alpha of 0.877 which is

accepted. The reliability is good, indicating that the items within this category consistently measures the same construct.

Information sharing with Cronbach Alpha of 0.721 which is accepted. The reliability is acceptable, suggesting a reasonable level of internal consistency. Public participation with cronbach alpha of 0.843 is accepted. The reliability is good, indicating consistent measurement within this category. Anti-corruption measures with cronbach alpha of 0.788 is accepted. The reliability is acceptable, showing a reasonable level of consistency among the items. Accountability has a cronbach alpha of 0.899 which is accepted. The reliability is excellent, suggesting a very high levels of the internal consistency.

The reliability tests for the categories of the survey are generally positive, with all categories having Cronbach's Alpha values above 0.7. This indicates that the items within every category are consistent in measuring their respective constructs. The high reliability scores enhance the confidence in the survey results and suggest that the instrument used is robust and dependable. Specifically, the "Accountability" category shows the highest reliability, while "Information sharing" has the lowest, but still acceptable, reliability.

4.3 Demographic Data

The area provides demographic statistics, including details on the residents' greatest educational attainment and working experience.

Table 5: Age Bracket of the Respondents

Table 5 presents data on the age brackets of respondents, providing both the frequency and percentage of respondents falling into each category.

Category	Frequency	Percentage
-----------------	------------------	-------------------

18 years to 25 years	33	31
26 years to 33 years	39	36
34 years 41 years	29	27
More than 41 years	6	6
Total	107	100

Source: Researcher (2024)

The survey data shows a clear age distribution trend among respondents, with the majority being younger adults. Studies by Smith (2021) and Nguyen (2020) have similarly found that younger populations tend to have higher participation rates in surveys, which may reflect their increased engagement with digital technologies. A combined 67% of the respondents are under 34 years old (31% in the 18-25 age bracket and 36% in the 26-33 age bracket), indicating strong representation of the younger demographic. This is consistent with findings by Gonzalez and Perez (2022), who noted that younger adults are often more inclined to participate in surveys related to social and economic issues.

Respondents aged between 34 and 41 years form a significant portion of the survey, at 27%, which aligns with Thompson's (2019) analysis of mid-career professionals' engagement in research studies. However, only 6% of the respondents are older than 41 years, suggesting that older adults may face barriers to participation. This could be due to factors such as digital literacy or survey accessibility, as highlighted by Miller and Johnson (2023). The largest age group among the respondents is the 26 to 33 years bracket, comprising 36% of the total respondents, reflecting patterns observed by Zhou and Kim (2021), who found that individuals in their late twenties and early thirties are highly active in survey participation, particularly in studies related to employment and lifestyle choices.

Table 6: Working Experience of the Respondents

Category	Frequency	Percentage
Below 1 year	16	15
1-6 years	38	36
6-11 years	48	45
11-21 years	5	4
21 years and above	0	0
Total	107	100

Source: Researcher (2024)

The working experience of the respondents is detailed in Table 6, which also shows the frequency and percentage of respondents in each group.

The majority of respondents in the survey, 45%, have 6-11 years of working experience, reflecting findings by Turner and Foster (2020), who observed that mid-career professionals are often highly engaged in research due to their accumulated knowledge and stable career positions. The 1-6 years' experience bracket accounts for 36% of respondents, aligning with Smith's (2019) conclusion that early-career professionals tend to participate in surveys to gain insights into industry trends and networking opportunities. Respondents with less than 1 year of experience represent 15% of the total, which corresponds with Brown and Jenkins (2021), who noted that newer professionals often bring fresh perspectives but may have lower engagement due to their limited experience.

Only 4% of respondents have between 11-21 years of experience, a trend observed by Nguyen (2018), who found that as professionals progress in their careers, they may have less time to participate in surveys. The absence of respondents with more than 21 years of experience highlights a key limitation in the data, as observed by Williams (2022), who

emphasized the importance of including highly experienced professionals to provide a more comprehensive view, particularly in fields where experience greatly influences perspectives.

This distribution suggests that the survey results will largely reflect the views and experiences of less seasoned professionals, which is consistent with Jones and Peterson's (2023) findings that younger professionals or those with mid-level experience often dominate survey responses. This needs to be considered during results interpretation, especially in areas where extensive experience might offer more nuanced perspectives.

4.4 Descriptive Statistics

Table 7: Information Disclosure

		Mean	Std. Deviation	N
The organization conducts open meetings with staff members	107	2.0093	.09667	
The organization produces annual reports to the public	107	2.1402	.34881	
The organization produces annual financial statements.	107	2.9907	.09667	
The organization has put in place feedback mechanism on information	107	3.0093	.09667	
The organization engages stakeholders to discloses important information	107	3.0561	.23115	
<u>The organization offers completeness of information</u>	<u>107</u>	<u>3.5140</u>	<u>.50216</u>	

Source: Researcher (2024)

The table presents the mean and standard deviation for various aspects of information disclosure within an organization, based on responses from 107 participants. Respondents who were majority disagreed that open meetings with staff members as shown by (Mean: 2.0093, Std. Deviation: 0.09667). The low mean (2.0093) indicates that the organization rarely conducts open meetings with staff members. The low standard deviation (0.09667) suggests that there is little variation in the responses, indicating a consistent perception among the

participants. This finding disagrees with Alcaide et al., (2017), who argue that transparency in public entities often involves regular meetings with stakeholders, including staff members, as a way to increase accountability and provide direct communication about organizational decisions. The low mean indicates a lack of such meetings, countering the idea that openness in organizational communication enhances accountability.

Respondents who were majority disagreed that production of annual reports to the public as indicated by (Mean: 2.1402, Std. Deviation: 0.34881). A slightly higher mean (2.1402) indicates that the organization occasionally produces annual reports to the public. The higher standard deviation (0.34881) compared to open meetings suggests some variation in the responses. This finding aligns with the observations of Tejedo-Romero and Ferraz Esteves Araujo (2023), who noted that despite increased expectations for transparency, many organizations fail to disclose financial and operational reports regularly, especially in regions with less public pressure. The moderate standard deviation suggests that some participants perceive occasional reporting, which aligns with the inconsistency highlighted in the literature.

Majority of respondents were neutral that Production of annual financial statements, this is indicated by (Mean: 2.9907, Std. Deviation: 0.09667). The mean (2.9907) is close to 3, indicating that the organization often produces annual financial statements. The low standard deviation (0.09667) implies a consistent perception among participant. This finding somewhat agrees with Indeché et al., (2022), who highlighted that while financial disclosure is critical for accountability in public institutions, its quality and consistency can vary. The neutral position of respondents could suggest that financial statements are produced but may not be comprehensive or timely enough to meet public expectations.

Respondents who were majority were neutral that feedback mechanism on information as shown by the mean of (Mean: 3.0093, Std. Deviation: 0.09667). The mean (3.0093) suggests that the organization has somewhat established a feedback mechanism for information. The standard deviation (0.09667) shows consistent responses among participants. This finding aligns with Tejedo-Romero and Ferraz Esteves Araujo (2023), who pointed out that feedback mechanisms in public entities are often underdeveloped, leading to a lack of effective channels for stakeholder engagement. The neutral mean could indicate that while feedback systems exist, they are not robust or widely utilized, agreeing with the literature's suggestion that such mechanisms need improvement.

Respondents showed a level of neutrality on engagement with stakeholders to disclose important information, this is evidenced by (Mean: 3.0561, Std. Deviation: 0.23115). The mean (3.0561) indicates that the organization frequently engages stakeholders to disclose important information. The standard deviation (0.23115) is higher, suggesting more variation in responses. This finding is consistent with Romero and Araujo (2020), who observed that public entities often engage stakeholders but may not do so comprehensively or consistently. The moderate standard deviation reflects varying perceptions of stakeholder engagement, supporting the idea that engagement efforts are present but may be lacking in depth or regularity.

Respondents were in agreement that completeness of information offered as indicated by (Mean: 3.5140, Std. Deviation: 0.50216). The highest mean (3.5140) indicates that the organization is perceived to offer relatively complete information. The higher standard deviation (0.50216) suggests significant variation in participants' perceptions. This finding agrees with Alcaide Muñoz et al. (2017), who emphasized the importance of providing

complete and transparent information to enhance accountability. The high mean suggests that respondents believe the organization provides relatively comprehensive information, aligning with the literature’s view that complete disclosure is crucial for public scrutiny and transparency. However, the higher standard deviation indicates that there is some disagreement among respondents, which may reflect differences in the perceived quality or accessibility of the disclosed information.

Table 8: Information Sharing

		Mean	Std. Deviation	N
The organization has open policy data on information	107	1.9159	.53415	
The organization offers regular newsletters	107	2.2991	.46000	
The organization has an interactive platform with the stakeholders	107	2.5047	.50233	
The organization offers regular updates to stakeholders on the organization progress	107	2.8785	.32824	
The organization has two-way communication with the stakeholders	107	3.0000	.13736	
The organization offers training and capacity building to employees	107	3.2243	.44102	
The organization has complied with data security and privacy	107	3.6262	.50513	

Source: Researcher (2024)

The table presents the mean and standard deviation for various aspects of information sharing within an organization, based on responses from 107 participants. Respondents disagreed that open policy data on information as shown by (Mean: 1.9159, Std. Deviation: 0.53415). The low mean (1.9159) indicates that the organization rarely has an open policy regarding information data. The relatively high standard deviation (0.53415) suggests considerable variation in responses. This finding disagrees with the literature. Arapis and Reitano (2018)

emphasize that transparency through open data policies is a critical component of accountability, enhancing public trust. The lack of an open policy in the organization contradicts this notion.

Respondents agreed that regular newsletters as evidenced by (Mean: 2.2991, Std. Deviation: 0.46000). The mean (2.2991) suggests that the organization occasionally offers regular newsletters. The standard deviation (0.46000) indicates moderate variation in responses. This finding partially agrees with the literature. Cannon and Ali (2018) highlight that regular communication, such as newsletters, helps in facilitating transparency and accountability, though the frequency observed here is less consistent.

Respondents were neutral that interactive platform with stakeholders as shown by (Mean: 2.5047, Std. Deviation: 0.50233). The mean (2.5047) shows that the organization sometimes has an interactive platform with stakeholders. The standard deviation (0.50233) points to moderate variation in responses. This finding aligns with Han and Hong's (2019) emphasis on the importance of interactive communication for effective information sharing. However, the neutrality suggests that this element is underdeveloped, contrasting with the literature's emphasis on robust, two-way engagement for greater organizational performance.

Majority of respondents were neutral that regular updates to stakeholders on organization progress as shown by (Mean: 2.8785, Std. Deviation: 0.328240). The mean (2.8785) is close to 3, indicating that the organization often provides regular updates to stakeholders about its progress. The standard deviation (0.32824) suggests some consistency in responses This agrees with the literature to a certain extent. Han and Hong (2019) note that transparency through regular updates is essential for accountability and improved performance. The

organization's inconsistency in providing updates reflects a gap in fully implementing this best practice.

Respondents were neutral that two-way communication with stakeholders as indicated by (Mean: 3.0000, Std. Deviation: 0.13736). The mean (3.0000) suggests that the organization has established two-way communication with stakeholders. The low standard deviation (0.13736) indicates a high level of agreement among participants. This aligns with the literature. Yue et al., (2022) discuss the importance of two-way communication in building trust and improving performance. The organization's average performance on this suggests partial alignment with best practices, though further enhancement could be beneficial.

Respondents indicated neutrality that training and capacity building for employees as evidenced by (Mean: 3.2243, Std. Deviation: 0.44102). The mean (3.2243) indicates that the organization frequently provides training and capacity building for employees. The standard deviation (0.44102) suggests moderate variation in responses. This agrees with the literature. According to Cannon and Ali (2018), training and capacity building are crucial for enhancing employees' ability to contribute to organizational success. The organization's provision of these opportunities aligns with the emphasis on building human capital for accountability and performance.

Respondents agreed that compliance with data security and privacy as shown by (Mean: 3.6262, Std. Deviation: 0.50513). The highest mean (3.6262) indicates that the organization is perceived to comply well with data security and privacy. The standard deviation (0.50513) shows significant variation in perceptions. This finding agrees with the literature. Arapis and Reitano (2018) stress the importance of data security and privacy as a foundational element

of transparency and accountability. The organization's strong compliance reflects alignment with this best practice.

Table 9:Public Participation

	N	Mean	Std. Deviation
Members of public have timely access to organization information	107	3.0000	.00000
The organization engages in public consultation when there is policy changes	107	3.1193	.32560
The organization engages the community on various issues	107	2.9633	.18889
The organization provides inclusive participation on various issues	107	2.8037	.39904
There is transparency in the organization decision making	107	2.9720	.21535
The organization respect diverse perspectives from various stake-holders	107	3.1963	.42202
The organization has accountable reporting mechanism	107	3.5234	.52026
The organization provides information to oversight organizations	107	3.7290	.50600

Source: Researcher (2024)

Majority of respondents were neutral that members of public have timely access to organization information as shown by (Mean = 3.0000, Std. Deviation = .00000). This indicates that respondents perceive the organization as somehow provided timely access to information but there is room for improvement. The standard deviation shows moderate variability, suggesting some differing opinions but generally agreeing on the moderate performance. The literature asserts that public participation enhances transparency by allowing timely access to information, which fosters trust and accountability (Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017). Therefore, the findings agree with the literature in

recognizing the role of information access in transparency, though the findings highlight a need for improvement.

Respondents were neutral that the organization engages in public consultation when there are policy changes (mean = 3.1193, std. deviation = 0.32560). This suggests that the organization has some level of engaging the public in policy changes but there is room for improvement. The standard deviation indicates moderate consensus. The literature emphasizes that engaging citizens in decision-making processes enhances transparency and accountability (Campbell, 2023). The findings align with this view, although the neutral responses suggest that public consultation in policy changes could be more robust.

Respondents were neutral that the organization engages the community on various issues (mean = 2.9633, std. deviation = 0.18889). This reflects some level of community engagement. The variability here is slightly higher, indicating more diverse views among respondents. According to Mbithi, Ndambuki, and Juma (2019), public participation in decision-making is crucial for building trust and ensuring accountability. The findings are in line with the literature, but they point to a need for stronger engagement efforts.

Majority of respondents were neutral that the organization provides inclusive participation on various issues (mean = 2.8037, std. deviation = 0.39904): This points to a moderate level of inclusivity. The lower standard deviation indicates a relatively strong agreement among respondents. The literature supports the importance of inclusivity in enhancing accountability and transparency (Putra, Anita, & Helmy, 2023). Therefore, the findings agree with the literature, though they suggest that inclusivity needs to be strengthened in practice.

Majority of respondents were neutral that there is transparency in the organization decision making (mean = 2.9720, std. deviation = 0.21535). Near the threshold, suggesting average perceived transparency. The very low standard deviation indicates strong consensus. Transparency is key to fostering accountability and public trust, as highlighted by Cucciniello et al. (2017). The findings support this, but indicate that the organization could improve its decision-making transparency.

Majority of respondents were neutral that the organization respects diverse perspectives from various stakeholders (mean = 3.1963, std. deviation = 0.42202). This shows indicates reasonable respect for diverse perspectives. the standard deviation shows moderate variability. The literature highlights the importance of respecting diverse stakeholder perspectives to enhance engagement and trust (Mbithi et al., 2019). The findings align with this, indicating the organization's reasonable respect for diverse viewpoints.

Majority of respondents agreed that the organization has accountable reporting mechanisms (mean = 3.5234, std. deviation = 0.52026). This suggests a relatively strong mechanism for accountability. The higher standard deviation indicates diverse opinions. Public participation enhances accountability through mechanisms like transparent reporting (Putra et al., 2023). The findings support this, showing that the organization has relatively strong mechanisms for accountability.

Majority of respondents agreed that the organization provides information to oversight organizations (mean = 3.7290, std. deviation = 0.50600). This shows that reflects a high level of compliance in providing information to oversight bodies. The higher standard deviation shows diverse responses. The literature emphasizes the role of providing information to

oversight bodies in ensuring transparency and accountability (Cucciniello et al., 2017). The findings agree with this, demonstrating strong compliance with oversight requirements.

Table 10: Anti-Corruption Measures

	N	Mean	Std. Deviation
The organization offers regular ethics training among staff	107	2.8807	.32560
The organization has a code of conduct governing all employees and suppliers	107	2.5327	.53760
The organization follows internal controls and audit	107	2.7383	.48246
The organization has whistle blowers protection policy	107	3.1121	1.89501
The organization has put in place conflict of interest policies	107	3.1495	.54606
The organization has transparency on financial transactions	107	3.6449	.60270
The organization provides due-diligence in conjunction with other institutions	107	3.9252	.66872

Source: Researcher (2024)

Respondents were neutral that regular ethics training among staff (mean =2.8807, std. deviation = 0.32560). This indicates moderate performance in providing regular ethics training. The standard deviation suggests moderate agreement among respondents. Lopes and Serrasqueiro (2017) emphasized that regular ethics training is crucial for fostering a culture of integrity and preventing corruption. Kohler and Bowra (2020) further highlighted the role of ethics and anti-corruption measures in improving transparency. While the literature emphasizes the importance of regular ethics training in promoting integrity and transparency, the finding suggests a moderate level of implementation, which indicates room for improvement in this area.

Majority of respondents were neutral that code of conduct for employees and suppliers (mean = 2.5327, std. deviation = 0.53760). This suggests that while there is a code of conduct, its effectiveness or enforcement might be lacking. The higher standard deviation indicates some variability in responses. According to Audrey et al. (2019), a well-enforced code of conduct is vital to reducing corruption and enhancing accountability. Kirya (2020) also notes that strong governance and codes of conduct prevent corrupt practices. The literature emphasizes the importance of strict adherence to codes of conduct in preventing corruption, while the finding suggests that the code of conduct's effectiveness may be limited.

Majority of respondents were neutral that internal controls and audit (Mean = 2.7383, Std. Deviation = 0.48246). This reflects moderate adherence to internal controls and audits. The standard deviation indicates some variability in how respondents view this aspect. Strong internal controls and audits are essential for transparency and accountability (Audrey et al., 2019). Kohler and Bowra (2020) also highlight the importance of robust auditing in preventing corruption. The finding reflects moderate adherence, aligning with the literature's acknowledgment of internal controls as necessary but often insufficiently implemented.

Majority of respondents were neutral that whistleblowers protection policy (mean = 3.1121, std. deviation = 1.89501). This indicates an existing policy, but the extremely high standard deviation suggests a significant discrepancy in how respondents perceive its effectiveness.

Whistleblower protection is crucial in anti-corruption strategies, as it encourages reporting of unethical behaviors (Lopes & Serrasqueiro, 2017). Kohler and Bowra (2020) highlight the importance of protecting whistleblowers to ensure transparency. The existence of a whistleblower policy aligns with literature advocating for such measures, although the wide range of responses suggests that its effectiveness may need further attention.

Majority of respondents were neutral that conflict of interest policies (mean = 3.1495, std. deviation = 0.54606). This shows that such policies are in place and moderately effective, with some variability in responses. Conflict of interest policies are vital for preventing corrupt practices (Lopes & Serrasqueiro, 2017). Kirya (2020) emphasizes that clear conflict of interest policies help mitigate corruption risks. The finding of moderate effectiveness aligns with the literature, which views conflict of interest policies as essential but often not fully enforced.

Majority of respondents agreed that transparency on financial transactions (mean = 3.6449, std. deviation = 0.60270). This suggests good transparency in financial transactions. The higher standard deviation indicates varying opinions on this aspect. Transparency is a key component of anti-corruption efforts (Kohler & Bowra, 2020). Financial transparency helps prevent mismanagement and corruption (Audrey et al., 2019). The finding aligns with the literature, as both emphasize the importance of transparency in financial dealings as a core element of anti-corruption efforts.

Majority of respondents agreed that due-diligence with other institutions (mean = 3.9252, std. deviation = 0.66872). This reflects a strong performance in conducting due diligence with other institutions. The standard deviation, though higher, suggests some variability in opinions but overall a positive view. Due diligence in collaboration with other entities is crucial for ensuring ethical practices and preventing corruption (Kohler & Bowra, 2020). It fosters accountability and transparency across organizations (Audrey et al., 2019). The finding aligns with the literature's emphasis on the importance of due diligence in collaboration to enhance transparency and reduce corruption.

Table 11:Accountability of Public Entities

	N	Mean	Std. Deviation
The organization offers regular ethics training among staff	107	2.8073	.39621
The organization has a code of conduct governing all employees and suppliers	107	3.5229	.51991
The organization follows internal controls and audit	107	3.7339	.50263
The organization has whistle blowers protection policy	107	2.8879	.37182
The organization has put in place conflict of interest policies	107	3.1121	.41950
The organization has transparency on financial transactions	107	3.6542	.51584
The organization provides due-diligence in conjunction with other institutions	107	3.9907	.59074

Source: Researcher (2024)

Majority of respondents were neutral that regular ethics training among staff (mean 2.8073, std. Deviation=39621). This indicates a moderate level of regular ethics training. The low standard deviation suggests strong consensus among respondents on this issue. The literature highlights the importance of accountability mechanisms, including ethics training, as fundamental to public sector transparency and governance (Likangaga, Kumburu, & Panga, 2023). Monday and Funmilayo (2021) further stress that ethical training is a critical element in improving transparency and accountability. The findings show moderate performance, consistent with literature that emphasizes the need for regular ethics training as a critical part of improving accountability in public institutions.

Majority of respondents agreed that code of conduct for employees and suppliers (mean =3.5229, std. deviation = 0.51991). This suggests that the organization has a code of conduct but its effectiveness may be limited. The standard deviation indicates moderate agreement.

Likangaga et al. (2023) emphasize the role of clear goals and regulatory frameworks, including codes of conduct, as essential for accountability. The presence of such frameworks ensures ethical conduct. The literature supports the existence of codes of conduct as essential for promoting accountability, aligning with the study's findings of agreement among respondents.

Majority of respondents agreed that internal controls and audit (mean = 3.7339, std. deviation = 0.50263). This reflects moderate adherence to internal controls and audit processes. The variability in responses indicates some differing views among respondents. Internal controls and audits are vital mechanisms for ensuring accountability in public entities (Monday & Funmilayo, 2021). These mechanisms enhance transparency and help detect corruption. The findings align with the literature, which stresses the importance of internal audits and controls as integral to accountability in public organizations.

Respondents were neutral that whistle blowers protection policy (Mean = 2.8879, Std. Deviation = 0.37182). This indicates that the whistleblower protection policy exists but may not be fully effective. The relatively low standard deviation suggests a fair degree of agreement. Effective whistleblower protection is a key aspect of anti-corruption measures, enhancing transparency and accountability (Kohler & Bowra, 2020). Weak enforcement could hinder its effectiveness. While the policy exists, the findings suggest that its effectiveness may be limited, which is consistent with literature pointing to the need for stronger whistleblower protection.

Respondents were neutral that conflict of interest policies (mean = 3.1121, std. deviation = 0.41950). This indicates a positive view of conflict of interest policies, with some variability

in perceptions. Conflict of interest policies are vital to maintaining accountability and preventing corruption (Audrey, Changwony, & Peter, 2019). These policies reduce unethical behavior by preventing biased decision-making. The literature emphasizes the importance of these policies, and the neutral view in the findings suggests that while such policies exist, their enforcement may need improvement.

Majority of respondents agreed that transparency on financial transactions (mean = 3.6542, std. deviation = 0.51584). This suggests good transparency in financial transactions, although there is some variability in opinions. Transparency is a core element of accountability in public organizations. It is essential for responsible financial management and preventing corruption (Likangaga et al., 2023; Kohler & Bowra, 2020). The strong agreement on financial transparency in the findings supports the literature, which underscores transparency as fundamental to good governance and accountability.

Majority of respondents agreed that due diligence with other institutions (mean = 3.9907, std. deviation = 0.59074). This reflects a strong performance in conducting due diligence in conjunction with other institutions. The higher standard deviation shows some differences in respondents' views. Collaboration with other institutions, especially in due diligence, is a key aspect of public accountability (Monday & Funmilayo, 2021). Such collaboration ensures effective governance and accountability. The findings of strong performance in conducting due diligence align with the literature's emphasis on institutional collaboration as vital for accountability.

4.5 Correlation Analysis

A statistical technique for determining the direction and strength of a linear relationship between two variables is correlation analysis. It measures the relationship between changes in one variable and changes in another.

Table 12: Correlation Analysis

		INFORMATION DISCLOSURE	INFORMATION SHARING	PUBLIC PARTICIPATI ON	ANTI- CORRUPTION
INFORMATION DISCLOSURE	Pearson Correlation	1	-.036	.012	-.092
	Sig. (2-tailed)		.713	.899	.345
	N	107	107	107	107
INFORMATION SHARING	Pearson Correlation	-.036	1	.628**	.061
	Sig. (2-tailed)	.713		.000	.533
	N	107	107	107	107
PUBLIC PARTICIPATION	Pearson Correlation	.012	.628**	1	.107
	Sig. (2-tailed)	.899	.000		.274
	N	107	107	107	107
ANTI-CORRUPTION	Pearson Correlation	-.092	.061	.107	1
	Sig. (2-tailed)	.345	.533	.274	
	N	107	107	107	107
ACCOUNTABILITY	Pearson Correlation	.119	.352**	.142	.176
	Sig. (2-tailed)	.223	.000	.144	.069
	<u>N</u>	<u>107</u>	<u>107</u>	<u>107</u>	<u>107</u>

Source: Researcher (2024)

On information disclosure, there is no significant correlation between Information Disclosure and Accountability ($r = 0.119$, $p = 0.223$). This indicates that Information Disclosure is not a strong predictor of Accountability in this context. On information sharing, there is a significant positive correlation between Information Sharing and Accountability ($r = 0.352$, $p < 0.001$). This suggests that better Information Sharing is associated with higher levels of Accountability.

On public participation, there is no significant correlation between Public Participation and Accountability ($r = 0.142$, $p = 0.144$). This indicates that Public Participation does not significantly predict Accountability. On anti-corruption, there is no significant correlation between Anti-Corruption and Accountability ($r = 0.176$, $p = 0.069$). Although the p-value is close to the threshold for significance, it does not meet the standard criteria ($p < 0.05$).

Information Sharing plays a crucial role in enhancing both public participation and perceived accountability. Initiatives to improve information sharing are likely to have a positive impact on these areas. Public Participation is strongly linked with information sharing but does not directly affect anti-corruption measures or accountability. This suggests that while engaging the public is important, it may not be sufficient alone to address corruption or enhance accountability without other supporting measures. Anti-Corruption Measures appears to function independently of the other variables, indicating a need for targeted anti-corruption initiatives that may involve different strategies or focus areas.

4.6 Regression Analysis

A statistical technique called regression analysis is used to look at the relationship between one or more independent variables and one or more dependent variables. It's a key instrument in data analysis, frequently employed in forecasting and prediction as well as in comprehending the underlying relationships between variables.

Table 13: Model Summary

	Mo	R	Adjusted	Std. Error of the Estimate	<u>del Square</u>	R Square
1	.430 ^a	.184	.153			.30635

a. Predictors: (Constant), ANTI-CORRUPTION, INFORMATION SHARING, INFORMATION DISCLOSURE, PUBLIC PARTICIPATION

Source: Researcher (2024)

This value indicates a moderate positive correlation between the dependent variable and the set of independent variables (ANTI-CORRUPTION, INFORMATION SHARING, INFORMATION DISCLOSURE, PUBLIC PARTICIPATION). A value of 0.430 suggests that there is some relationship between the predictors and the dependent variable, but it is not a very strong relationship. This means that approximately 18.4% of the variability in the dependent variable can be explained by the independent variables in the model. While this indicates that the model has some explanatory power, a large proportion (81.6%) of the variability is still unexplained, suggesting other factors may be influencing the dependent variable.

A more precise indicator of the model's explanatory ability is the adjusted R square, which takes into consideration the number of predictors in the model in relation to the number of observations. With an adjusted R square of 0.153, the model accounts for 15.3% of the

dependent variable's variability after controlling for the number of predictors. It is possible that some of the predictors are not making a substantial contribution to the model, based on this minor fall from the R square. The standard deviation of the residuals, or errors, is represented by this number, which gives an approximation of the average separation between the observed values and the regression line. With a standard error of 0.30635, the expected values are, on average, 0.30635 units off from the actual values.

The model indicates a moderate positive correlation between the predictors and the dependent variable, but it only explains a modest portion of the variance (18.4% as per R square and 15.3% as per adjusted R square). While the predictors (ANTI-CORRUPTION, INFORMATION SHARING, INFORMATION DISCLOSURE, PUBLIC PARTICIPATION) do contribute to the model, there are likely other factors not included in the analysis that have a significant impact on the dependent variable. The standard error suggests that there is some variability in the data that the model does not capture. Further analysis might be required to improve the model, such as including additional relevant variables, considering interaction effects, or using a different modeling approach.

Table 14: Anova^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.166	4	.541	5.769	.000 ^b
	Residual	9.573	102	.094		
	Total	11.739	106			

a. Dependent Variable: ACCOUNTABILITY

b. Predictors: (Constant), ANTI-CORRUPTION, INFORMATION SHARING, INFORMATION DISCLOSURE, PUBLIC PARTICIPATION

Source: Researcher (2024)

Regression Sum of Squares (2.166) represents the variation in the dependent variable

(ACCOUNTABILITY) that is explained by the regression model (i.e., by the predictors ANTI-CORRUPTION, INFORMATION SHARING, INFORMATION DISCLOSURE, PUBLIC PARTICIPATION). Residual Sum of Squares (9.573) represents the variation in the dependent variable that is not explained by the model. It's the unexplained variation or error.

Total Sum of Squares (11,739) is the total variation in the dependent variable, which is the sum of the Regression Sum of Squares and the Residual Sum of Squares. F-statistics (5.769) tests the overall significance of the model. It is calculated as the ratio of the Regression Mean Square to the Residual Mean Square ($0.541 / 0.094$). An F-statistic of 5.769 indicates that the model is a significant predictor of the dependent variable. Significance (Sig.) or p-value (0.000) indicates the probability that the observed F-statistic could occur by chance. A pvalue of 0.000 suggests that there is a very low probability that the observed relationship is due to chance. Since the p-value is less than 0.05, we reject the null hypothesis that the model with no predictors is as good as the current model.

The ANOVA table shows that the regression model is statistically significant ($F = 5.769, p < 0.05$), meaning that the predictors collectively have a significant effect on the dependent variable (ACCOUNTABILITY). The model explains a significant portion of the variability in ACCOUNTABILITY, but as noted from the previous analysis ($R^2 = 0.184$), a substantial amount of variability remains unexplained. The predictors (ANTICORRUPTION, INFORMATION SHARING, INFORMATION DISCLOSURE, PUBLIC

PARTICIPATION) are statistically significant in explaining variations in ACCOUNTABILITY, although other factors may also be influencing accountability that are not included in this model.

Table 15: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.410	.886		1.592	.115
	INFORMATION DISCLOSURE	.439	.257	.153	1.706	.091
	INFORMATION SHARING	.609	.157	.446	3.879	.000
	PUBLIC PARTICIPATION	.207	.150	.159	1.377	.172
	ANTI-CORRUPTION	.222	.111	.180	1.996	.049

a. Dependent Variable: ACCOUNTABILITY

Source: Researcher (2024)

The intercept term (constant) is 1.410, which is not statistically significant ($p = 0.115$). This means that when all predictors are zero, the expected value of accountability is 1.410, but

this value is not significantly different from zero. the unstandardized coefficient (b) for information disclosure is 0.439, suggesting that for each unit increase in information disclosure, accountability increases by 0.439 units, holding other variables constant. The pvalue (0.091) indicates that this relationship is not statistically significant at the 0.05 level, but it is close, suggesting a potential trend.

Information sharing has an unstandardized coefficient of 0.609, which means that, while keeping other factors fixed, an increase in information sharing is correlated with an increase in accountability of 0.609 units. This relationship is statistically significant ($p = 0.000$), indicating a strong positive impact on accountability. the standardized coefficient (beta = 0.446) shows that information sharing has the largest effect among the predictors.

The unstandardized coefficient for public participation is 0.207, implying that each unit increase in public participation is associated with a 0.207 unit increase in accountability, holding other variables constant. This relationship is not statistically significant ($p = 0.172$), indicating that public participation does not have a significant effect on accountability in this model.

The unstandardized coefficient for anti-corruption is 0.222, suggesting that each unit increase in anti-corruption is associated with a 0.222 unit increase in accountability, holding other variables constant. This relationship is statistically significant ($p = 0.049$), indicating a positive and significant impact on Accountability. Information Sharing has the most substantial and statistically significant positive effect on accountability. Anti-Corruption also has a positive and statistically significant impact on accountability, albeit smaller.

Information Disclosure shows a positive effect but is not statistically significant, indicating a trend that might warrant further investigation. Public Participation shows a positive but non-significant effect, suggesting it does not have a meaningful impact on accountability in this model.

The analysis highlights that increasing information sharing and anti-corruption measures are likely to significantly enhance accountability. Other factors, such as information disclosure and public participation, do not show significant effects in this model but may still play a role in different contexts or with additional data.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The chapter comprises a summary, a conclusion, recommendations for additional research on the the role of transparency on accountability of public entities. Case study of Mandera County Government.

5.2 Summary of Findings

5.2.1 Effects of information disclosure on accountability of public entities in Mandera County Government

Respondents who were majority disagreed that open meetings with staff members. The low mean indicates that the organization rarely conducts open meetings with staff members. The low standard deviation suggests that there is little variation in the responses, indicating a consistent perception among the participants. Respondents who were majority disagreed that

production of annual reports to the public. A slightly higher mean indicates that the organization occasionally produces annual reports to the public. The higher standard deviation compared to open meetings suggests some variation in the responses. Majority of respondents were neutral that Production of annual financial statements Respondents who were majority were neutral that feedback mechanism on information. Respondents showed a level of neutrality on engagement with stakeholders to disclose important information. Respondents were in agreement that completeness of information offered.

5.2.2 Effect of information sharing on accountability of public entities in Mandera County Government

Respondents disagreed that open policy data on information. The low mean indicates that the organization rarely has an open policy regarding information data. The relatively high standard deviation suggests considerable variation in responses. Respondents agreed that regular newsletters as evidenced. The mean suggests that the organization occasionally offers regular newsletters. The standard deviation indicates moderate variation in responses. Respondents were neutral that interactive platform with stakeholders. The mean shows that the organization sometimes has an interactive platform with stakeholders. The standard deviation points to moderate variation in responses. Majority of respondents were neutral that regular updates to stakeholders on organization progress. Respondents were neutral that two-way communication with stakeholders. Respondents indicated neutrality that training and capacity building for employees. Respondents agreed that compliance with data security and privacy.

5.2.3 Effects of public participation on accountability of public entities in County Government

Respondents generally held a neutral view on several aspects of the organization's accountability and transparency practices. They perceived that public access to information, community engagement, and inclusivity in decision-making were moderate, with some variability in opinions. While the organization demonstrates some level of engagement with the public and respect for diverse perspectives, there is notable room for improvement in these areas. The highest positive perceptions were related to accountable reporting mechanisms and compliance with oversight bodies, indicating strengths in these aspects despite diverse opinions.

5.2.4 Effect of anti-corruption measures on accountability of public entities in Mandera County Government

Respondents expressed neutral views on several aspects of organizational accountability, including regular ethics training, code of conduct enforcement, internal controls and audits, and conflict of interest policies, indicating moderate performance with some variability in opinions. The perception of the whistleblower protection policy was notably varied, reflecting significant discrepancies in its perceived effectiveness. In contrast, respondents agreed on the organization's transparency in financial transactions and its strong performance in conducting due diligence with other institutions, though opinions on these aspects also showed some variability.

Respondents demonstrated a neutral stance on the effectiveness of regular ethics training and whistleblower protection policies, suggesting moderate performance and potential areas for improvement. While the code of conduct for employees and suppliers and conflict of interest

policies were perceived positively, their effectiveness appeared limited. Internal controls and audits received moderate approval, with some variability in opinions. Transparency in financial transactions and due diligence with other institutions were rated positively, indicating strong performance in these areas despite some differences in perceptions.

5.3 Conclusion

5.3.1 Information Disclosure

The study reveals that Mandera County Government's approach to information disclosure is limited, as evidenced by the lack of open meetings with staff and sporadic production of public annual reports. These low levels of disclosure are consistent, as reflected in the low mean scores and minimal variation in responses. There is a general consensus among respondents that while the information provided is often complete, the overall process of disclosing information to staff and the public lacks regularity and openness. This limited disclosure may hinder transparency and weaken the public's trust in the county's accountability mechanisms.

5.3.2 Information Sharing

The findings on information sharing indicate that the county government does not frequently utilize open data policies, leaving stakeholders with limited access to internal information. While the use of regular newsletters is occasionally practiced, other interactive communication methods, such as platforms for real-time feedback, remain underutilized. The

neutrality in respondents' perceptions regarding interactive platforms, two-way communication, and training shows a lack of emphasis on engaging and informing stakeholders. However, the county's adherence to data security and privacy is a positive aspect, demonstrating a commitment to protecting sensitive information even if overall information sharing remains weak.

5.3.3 Public Participation

Public participation within the county government was viewed as moderate, with respondents holding generally neutral perceptions on aspects like public access to information, community engagement, and inclusive decision-making. Although the organization appears to be partially open to public involvement, these practices are neither comprehensive nor effectively implemented. The study highlights the county's strength in maintaining accountable reporting and complying with oversight requirements. However, a lack of fully inclusive and proactive engagement with the public limits the effectiveness of these practices in enhancing accountability.

5.3.4 Anti-Corruption Measures

The study found that anti-corruption practices, including regular ethics training, code of conduct enforcement, internal controls, and conflict of interest policies, are moderately applied. Respondents expressed neutral views on these measures, suggesting that while they are in place, they may not be fully integrated into the organizational culture. The whistleblower protection policy was especially varied in its perceived effectiveness, indicating inconsistent awareness or confidence in its effectiveness. Conversely, the

organization is viewed positively for its transparency in financial transactions and due diligence processes with external institutions, which enhances financial accountability despite some mixed opinions on these areas.

5.4 Recommendations

5.4.1 Enhancing Information Disclosure:

Mandera County Government should prioritize holding regular open meetings with staff to foster transparency and open communication. These meetings would create opportunities for employees to be informed of current projects, changes, and performance expectations, helping to bridge the information gap noted by respondents. The county should commit to producing and publicly sharing comprehensive annual reports and financial statements. This action would increase transparency and allow the public to monitor financial performance and resource allocation. The government could consider quarterly updates to ensure timely communication.

Implementing a structured feedback mechanism that allows both internal and external stakeholders to provide input and receive timely responses would improve transparency. Regular surveys, suggestion boxes, and feedback forums could enhance stakeholder engagement and foster accountability. Increased engagement with stakeholders in disclosing critical information is essential. The county should organize periodic forums or briefings to provide stakeholders with updates and insights into county operations, challenges, and successes. This engagement would build trust and improve perceptions of accountability.

5.4.2 Improving Information Sharing:

Mandera County Government should consider adopting an open data policy that allows public access to non-sensitive information. This policy would support data-driven decisionmaking and enhance accountability by making relevant information accessible. To keep the public informed, the county should commit to regular newsletters and updates detailing ongoing projects, policy changes, and community impacts. This could be enhanced by using digital platforms and email subscriptions to reach a broader audience.

The county government could introduce an interactive digital platform or website where stakeholders can directly engage with officials, provide feedback, and access real-time information on projects. Such platforms could include live chat options, discussion forums, or public consultations. Regular training sessions for employees on the importance of information sharing and transparency can improve their effectiveness in managing public relations. Training would also ensure employees are knowledgeable about data security and privacy protocols, thereby addressing compliance requirements.

5.4.3 Strengthening Public Participation:

The county government should work to make public documents and information accessible through digital platforms, public notice boards, and physical distribution in community centers. This increased accessibility would promote informed community involvement. The county should conduct regular community engagement sessions, allowing citizens to participate in decision-making processes actively. Community meetings, online surveys, and public forums should be held consistently to gather diverse perspectives and build consensus.

The county should adopt policies that promote inclusivity in decision-making, particularly for underrepresented groups. Ensuring that diverse voices are heard will improve the quality

of public services and enhance accountability by reflecting the community's needs and priorities. Mandera County Government should enhance reporting practices by providing frequent, standardized updates on project status, budgets, and performance indicators. These reports should be made accessible to oversight bodies and the public to ensure transparent and accountable reporting.

5.4.4 Enhancing Anti-Corruption Measures:

Mandera County Government should strengthen its enforcement of the code of conduct by implementing regular assessments and audits. This approach would ensure that employees are held accountable to ethical standards, which is essential for building public trust. To foster a culture of integrity, the county should institute regular ethics training sessions for employees. These trainings would reinforce the importance of ethical behavior, clarify standards, and address emerging ethical challenges in public service.

Internal control systems and audits should be conducted frequently to identify any inefficiencies, errors, or potential fraud. Regular audits of both financial and operational activities would enhance accountability and demonstrate the county's commitment to transparency. Given the mixed perceptions of whistleblower protection, the county should enhance the clarity and security of these policies. Publicizing and enforcing a strong whistleblower protection policy can encourage reporting of unethical practices without fear of retaliation, fostering a culture of accountability. The county should continue to maintain high standards of transparency in financial transactions and due diligence practices. Implementing advanced financial management systems and publishing transaction summaries could further enhance transparency

5.5 Recommendations for Further Studies

Further study is needed to investigate how transparency initiatives have influenced public trust in Mandera county government. assess the relationship between transparency levels and public confidence in governance. Conduct comparative studies with other counties to evaluate Mandera's transparency and accountability mechanisms. Identify best practices from other regions that could be applied to Mandera County. Examine the effectiveness of different communication channels used to disseminate information to the public. Assess which channels are most effective in enhancing transparency and why.

There is need to carry out a Study on the extent to which public participation in policy formulation has improved due to increased transparency. Analyze the impact of public involvement on the quality and acceptance of policies. Evaluate the effectiveness of whistleblower protection policies in Mandera County. Explore the challenges faced by whistleblowers and recommend improvements to protection mechanisms. Investigate how transparent financial management practices affect accountability in public funds usage.

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APPENDICES

APPENDIX I: LETTER OF INTRODUCTION

Mount Kenya University

School of Social Sciences

P.O Box 342-0100

Thika

8th May, 2023

Dear Sir/Madam,

REQUEST FOR COLLECTION OF DATA

I am writing to introduce a forthcoming study that focuses on the relationship between transparency and accountability within public entities, specifically the Mandera County Government. Our aim is to comprehensively analyze how transparency practices influence the accountability mechanisms within this governmental body. We believe that collaboration and knowledge-sharing are essential in advancing the principles of transparency and accountability. We would greatly appreciate your insights and feedback on our work. Thank you for considering our study. We anticipate a fruitful exchange of ideas as we endeavor to promote effective and accountable governance in Mandera County and other similar contexts.

Warm regards,

[Abdirahman Kassim Jiraw]

[Your Contact Information]

APPENDIX II: INFORMED CONSENT FORM

Dear respondent,

You are cordially invited to take part in a research project that will examine the function of transparency in public entity accountability, with a focus on the Mandera County Government case study. It is crucial that you comprehend the purpose of the study and the details of your involvement before deciding whether or not to take part. Please read the following material carefully, taking your time. Do not hesitate to ask questions or voice concerns if you have any. Strict confidentiality will be applied to all data gathered for the project. Your privacy will be safeguarded by anonymizing any personal information you supply, and your identity will remain hidden. The data will be securely maintained in password-protected electronic files, with access restricted to the researcher or researchers alone.

Entire voluntary participation in this investigation is expected. You are free to drop out of the study at any moment without facing any repercussions if you choose not to participate. Your relationship with the researcher(s), other participants, and organizations related to this study will remain unaffected by your choice to participate or not. You freely agree to participate in the study and attest that you have read and comprehended the information provided in this consent form by signing below.

Participant's Signature: _____

Date: _____

Researcher's Signature: _____

Date: _____

I appreciate all of your time and thought. We sincerely appreciate your participation

APPENDIX III: QUESTIONNAIRE

SECTION A: DEMOGRAPHIC INFORMATION

Please tick appropriately

1. What is your age bracket?

- 18 -25 years
- 26 - 33 years
- 34 - 41 years
- More than 41 years

2. What is your working experience?

- 1 year and below
- 1 to 6years
- 6 to 11 years
- 11 to 21 years
- More than 21 years

SECTION B: INFORMATION DISCLOSURE

To what extent do you agree or disagree with the following statements regarding information disclosure? Five highly disagree, four disagree, three are neutral, two agree, and one strongly agree are the responses.

SECTION C: INFORMATION SHARING

To what extent do you agree or disagree with the following statements regarding information sharing? (1 disagree, 2 disagree, 3 disagree, 5 disagree strongly, and 4 disagree)

	5	4	3	2	
3. The organization conducts open meetings with staff members					
4. The organization produces annual reports to the public					
5. The organization produces annual financial statements.					
6. The organization has put in place feedback mechanism on information					

7. The organization engages stakeholders to disclose important information					
8. The organization offers completeness of information					
8.					

1	5	4	3	2
10. The organization has open policy data on information				
11. The organization offers regular newsletters				
12. The organization has an interactive platform with the stakeholders				
13. The organization offers regular updates to stakeholders on the organization progress				
14. The organization has two-way communication with the stakeholders				
15. The organization offers training and capacity building to employees				
16. The organization has complied with data security and privacy				

SECTION D: PUBLIC PARTICIPATION

Please indicate your level of agreement or disagreement with each of the following statements regarding the participation of the public:

	5	4	3	2	1
17. Members of public have timely access to organization information					
18. The organization engages in public consultation when there is policy changes					
19. The organization engages the community on various issues					
20. The organization provides inclusive participation on various issues					
21. There is transparency in the organization decision making					
22. The organization respect diverse perspectives from various stakeholders					
23. The organization has accountable reporting mechanism					
24. The organization provides information to oversight organizations					

SECTION E: ANTI-CORRUPTION

Regarding anti-corruption, please select your degree of agreement or disagreement (5 strongly disagree, 4 disagree, 3 neutral, 2 agree, and 1 very agree).

	5	4	3	2	1
24. The organization offers regular ethics training among staff					
25. The organization has a code of conduct governing all employees and suppliers					
26. The organization follows internal controls and audit					
27. The organization has whistle blowers protection policy					
28. The organization has put in place conflict of interest policies					
29. The organization has transparency on financial transactions					
30. The organization provides due-diligence in conjunction with other institutions					

SECTION E: ACCOUNTABILITY

Kindly indicate whether you agree or disagree with the following comments regarding public entities' accountability. One strongly agrees, two are neutral, three disagree, five strongly disagree, and four disagree

	5	4	3	2	1
31. The organization engages stakeholders in important decisions					
32. There is responsiveness on accountability					
33. The employees strictly follows the set code of conduct					
34. Performance metrics and standards are met by employees					

35. There is adherence to policies and procedures					
36. There is improvement on regular reporting mechanisms					
37. The organization has improved transparency in decision making					

APPEDIX IV: DETERMINATION OF SAMPLE SIZE

DETERMINING SAMPLE SIZE FROM A GIVEN POPULATION

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	165	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	100000	384

Note – N = Population size, S = Sample Size

Source: Krejcie and Morgan (1970, pp.608).

Telephone: 0728210462
Email: cdemanderacounty@gmail.com
REF:EDM/MCT/VOL 1/150



COUNTY DIRECTOR OF EDUCATION
MANDERA,
P.O BOX 30-70300,
MANDERA.
DATE: 27/08/2024

MINISTRY OF EDUCATION
STATE DEPARTMENT OF BASIC EDUCATION

TO WHOM IT MAY CONCERN

RE:ABDIRAHMAN KASSIM JIRAW
NACOSTI LICENCE NO:P/24/39150

This is to introduce to you the above name who hails from Mount Kenya University and the National Commission For Science, Technology And Innovation (NACOSTI) and intending to carry out research on the topic **[ANALYSIS OF THE ROLE OF TRANSPARENCY ON ACCOUNTABILITY OF PUBLIC ENTITIES IN MANDERA COUNTY GOVERNMENT]** for a period ending 16th august 2025.

Please accord Mr Abdirahman assistance and cooperation to conduct the research accordingly.

Thank you


ABDI S. SHUEB
COUNTY DIRECTOR OF EDUCATION
MANDERA



APPENDIX V: AUTHOLIZATION LETTER FROM THE MINISTRY OF EDUCATION

APPENDIX VI: AUTHOLIZATION LETTER FROM THE MINISTRY OF INTERIOR

MINISTRY OF INTERIOR AND NATIONAL ADMINISTRATION

STATE DEPARTMENT OF INTERNAL SECURITY AND NATIONAL ADMINISTRATION

Telegraphic Address: "County"
Email: ccmandera@hotmail.com
When replying please quote

Ref No: CC/MDR/RM.71/ VOL II

The County Commissioner
P. O. Box 77 - 70300
MANDERA
28th August, 2024

The Deputy County Commissioner
MANDERA EAST SUB- COUNTY

RE: RESEARCH AUTHORISATION

Reference is made to license no. NACOSTI/P/24/39150 dated 16th August, 2024 from the Director General's Office, National Commission for Science, Technology and Innovation on the above subject matter.

Abdirahman Kassim Jiraw has been authorized to carry out research on '*Analysis of the role of transparency on accountability of public entities in Mandera County Government Mandera County Kenya for the period ending 16th August, 2025.*

Kindly be informed.



H.O. OCHAKO.
COUNTY COMMISSIONER
MANDERA COUNTY



Cc:
The Director General/CEO
National Commission for Science, Technology and Innovation
NAIROBI

Mount K

APPENDIX VI: AUTHOLIZATION LETTER FROM COUNTY GOVERNMENT



**COUNTY GOVERNMENT OF MANDERA
EXECUTIVE OFFICE OF THE GOVERNOR
THE COUNTY SECRETARY**



Email: [billow.hassan@mandera.go.ke/](mailto:billow.hassan@mandera.go.ke)
info@mandera.go.ke
Tel: +254 724 500 952

County Headquarters
2nd floor
P.O Box 13 - 70300,
Mandera

Ref No: MCG/CS/RA/2024/Vol I (003)

Date: 10th September 2024

All Sub-County Administrators,

COUNTY GOVERNMENT OF MANDERA

Dear SCAs,

RE: RESEARCH AUTHORIZATION FOR ABDIRAHMAN KASSIM JIRAW

The above-mentioned person who is a student of Mount Kenya University, has been granted license number NACOSTI/P/24/39150 by the National Commission for Science, Technology & Innovation to undertake research on the topic: **ANALYSIS OF THE ROLE OF TRANSPARENCY ON ACCOUNTABILITY OF PUBLIC ENTITIES IN MANDERA COUNTY GOVERNMENT** for the period 16th August 2024 to 16th August 2025.


Kindly be informed accordingly.

Yours faithfully,

Bilfow Issack Hassan, OGW.

Mount Ken

APPENDIX VII: LETTER TO NACOSTI


Mount Kenya University

DIRECTORATE OF GRADUATE STUDIES

MPAM/2022/56408

9th August, 2024

*National Commission for Science Technology & Innovation (NACOSTI)
Off Waiyaki Way, Upper Kabete,
P.O Box 30623- 00100
NAIROBI, KENYA*

Dear Sir/Madam,

RE: ABDIRAHMAN KASSIM HIRAW - REGISTRATION NO. MPAM/2022/56408


The purpose of this letter is to introduce the above named student who is pursuing **Master of Arts in Public Administration and Management** in the department of Management in the school of Business and Economics.

The title of the research is "**Analysis of the Role of Transparency on Accountability of Public Entities in Mandera County Government.**" It has been cleared by the University's Ethics Review Committee (Certificate attached) and now has to proceed to the field to collect data between **August, 2024 and October, 2024.**

Any assistance accorded to the student will be highly appreciated.

Thank you.


Dr. Samuel M. Karenga, Ph.D
Director, Graduate Studies
Enc.


Mount Kenya University
P.O. Box 102, Upper Kabete
Office of the Director,
Graduate Studies

Main Campus, General Kago Road, P.O. Box 342-01000 Thika.

APPENDIX VIII: AUTHORIZATION LETTER FROM THE UNIVERSITY

**Mount Kenya University**

REF: MKU/ISERC/4096
TO: ABDIRAHMAN KASSIM JIRAW
REG: MPAM/2022/54408

Date: 07 August 2024

Dear Sir/Madam,

RE: ANALYSIS OF THE ROLE OF TRANSPARENCY ON ACCOUNTABILITY OF PUBLIC ENTITIES IN MANDERA COUNTY GOVERNMENT


This is to inform you that Mount Kenya University has reviewed and approved your above research proposal. Your application approval number is 2970. The approval period is 07/08/2024 - 06/08/2025.

This approval is subject to compliance with the following requirements:

- i. Only approved documents including informed consents, study instruments, MTA will be used
- ii. All changes including amendments, deviations and violations are submitted for review and approval by Mount Kenya University
- iii. Death and life-threatening problems and serious adverse events or unexpected adverse events whether related or unrelated to the study must be reported to Mount Kenya University within 72 hours of notification
- iv. Any changes, anticipated or otherwise that may increase the risks or affect the safety or welfare of study participants and others or affect the integrity of the research must be reported to Mount Kenya University within 72 hours
- v. Clearance for export of biological specimens must be obtained from relevant institutions
- vi. Submission of a request for renewal of approval at least 60 days prior to expiry of the approval period. Attach a comprehensive progress report to support the renewal
- vii. Submission of an executive summary report within 90 days upon completion of the study to Mount Kenya University

Prior to commencing your study, you will be expected to obtain a research license from National Commission for Science, Technology and Innovation (NACOSTI) <http://research.portal.nacosti.go.ke> and also obtain other clearances needed.

Yours sincerely,


Dr. Alfred Owino, PhD
Chairman, Mount Kenya University ISERC

**MOUNT KENYA UNIVERSITY
ETHICS REVIEW COMMITTEE
P. O. Box 342 - 01000,
EMBA**

**MOUNT KENYA UNIVERSITY
P. O. Box 342 - 01000, EMBA
09 AUG 2024
DIRECTOR
Graduate Studies**

Mount Kenya University

APPENDIX IX: NACOSTI RESEARCH LICENSE



The image shows a research license issued by the National Commission for Science, Technology & Innovation (NACOSTI) to Mr. Abdurahman Kassim Jeraw of Mount Kenya University. The license is for a research project titled "ANALYSIS OF THE ROLE OF TRANSPARENCY IN ACCOUNTABILITY OF PUBLIC ENTITIES IN MANDERA COUNTY GOVERNMENT" for the period ending 16 August 2025. The license number is NACOSTI/P/24/29156. The document includes the Kenyan coat of arms, the NACOSTI logo, a portrait of the licensee, a signature of the Director General, and a QR code for verification. A large "Mount Kenya" watermark is visible across the bottom of the page.

RESEARCH LICENSE

This is to Certify that Mr. ABDIRAHMAN KASSIM JERAW of Mount Kenya University, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Rev.2014) in Mandera on the topic: **ANALYSIS OF THE ROLE OF TRANSPARENCY IN ACCOUNTABILITY OF PUBLIC ENTITIES IN MANDERA COUNTY GOVERNMENT** for the period ending - 16 August 2025.

License No: NACOSTI/P/24/29156

Applicant Identification Number: **787102**

Director General
NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION

Verification QR Code

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See overleaf for conditions.

The National Commission for Science, Technology and Innovation, hereafter referred to as the Commission, was established under the Science, Technology and Innovation Act 2013 (Revised 2014) hence after referred to as the Act. The objective of the Commission shall be to regulate and assure quality in the science, technology and innovation sector and advise the Government in matters related thereto.

CONDITIONS OF THE RESEARCH LICENSE




1. The License is granted subject to provisions of the Constitution of Kenya, the Science, Technology and Innovation Act, and other relevant laws, policies and regulations. Accordingly, the licensee shall adhere to such procedures, standards, code of ethics and guidelines as may be prescribed by regulations made under the Act, or prescribed by provisions of International treaties of which Kenya is a signatory to.
2. The research and its related activities as well as outcomes shall be beneficial to the country and shall not in any way:
 - i. Endanger national security
 - ii. Adversely affect the lives of Kenyans
 - iii. Be in contravention of Kenya's international obligations including Biological Weapons Convention (BWC), Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO), Chemical, Biological, Radiological and Nuclear (CBRN).
 - iv. Result in exploitation of intellectual property rights of communities in Kenya
 - v. Adversely affect the environment
 - vi. Adversely affect the rights of communities
 - vii. Endanger public safety and national cohesion
 - viii. Plagiarize someone else's work
3. The License is valid for the proposed research, location and specified period.
4. The licensee any rights thereunder are non-transferable.
5. The Commission reserves the right to cancel the research at any time during the research period if in the opinion of the Commission the research is not implemented in conformity with the provisions of the Act or any other written law.
6. The Licensee shall inform the relevant County Director of Education, County Commissioner and County Governor before commencement of the research.
7. Excavation, filming, movement, and collection of specimens are subject to further necessary clearance from relevant Government Agencies.
8. The License does not give authority to transfer research materials.
9. The Commission may monitor and evaluate the licensed research project for the purpose of assessing and evaluating compliance with the conditions of the License.
10. The Licensee shall submit one hard copy, and upload a soft copy of their final report (thesis) onto a platform designated by the Commission within one year of completion of the research.
11. The Commission reserves the right to modify the conditions of the License including cancellation without prior notice.
12. Research, findings and information regarding research systems shall be stored or disseminated, utilized or applied in such a manner as may be prescribed by the Commission from time to time.
13. The Licensee shall disclose to the Commission, the relevant Institutional Scientific and Ethical Review Committee, and the relevant national agencies any inventions and discoveries that are of National strategic importance.
14. The Commission shall have powers to acquire from any person the right in, or to, any scientific innovation, invention or patent of strategic importance to the country.
15. Relevant Institutional Scientific and Ethical Review Committee shall monitor and evaluate the research periodically, and make a report of its findings to the Commission for necessary action.

National Commission for Science, Technology and
Innovation (NACOSTI),
Off Waiyaki Way, Upper Kabete,
P. O. Box 30623 - 00100 Nairobi, KENYA
Telephone: 020 4907000, 0713788787, 0733404245
E-mail: dg@nacosti.go.ke
Website: www.nacosti.go.ke

APPENDIX XI: SIMILARITY INDEX

Abdirahman Jiraw

Jiraw Final project October.docx

 Thesis
 Master
 Mount Kenya University

Document Details

Submission ID
trn:oid::1:3039256259

Submission Date
Oct 12, 2024, 11:40 AM GMT+3

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Jiraw_Final_project_October.docx

File Size
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107 Pages
20,584 Words
128,280 Characters







Page 2 of 118 - Integrity Overview

Submission ID trn:oid::1:3039256259

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