

**CORPORATE GOVERNANCE AND SERVICE DELIVERY IN EMBU COUNTY
GOVERNMENT, KENYA**

BY

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DECLARATION

This Research project is my original work and has not been presented for a degree or any other award in any other university. No part of this Research project should be reproduced without authority of the author or/and of Kenyatta University.

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DEDICATION

This project is dedicated to my wife, Bridget Wakio Kariuki and daughter, Shanah Muthoni Kariuki. Your patience, sacrifices, and unwavering belief in my potential have carried me through even the most difficult moments. To my friends, your inspiration, understanding, and timely words of motivation have been invaluable. This work stands as a testament to your steadfast presence in my life, and I am profoundly grateful for each of you.

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ABBREVIATIONS AND ACRONYMS

CEC	County Executive Committees
CFI	Comparative Fit Index
EACC	Ethics and Anti-Corruption Commission
IT	Information Technology
MCAs	Members of County Assembly
OLS	Ordinary Least Squares (regression method)
SPSS	Statistical Package of Social Sciences
SRMR	Standardized Root Mean Square Residual
VIF	Variance Inflation Factor

OPERATIONAL DEFINITION OF TERMS

- Access to Information:** This denotes to the degree to which relevant information regarding the Embu County Government's policies, budget allocations, and service delivery performance is made available to the public.
- Accountability:** This denotes to the duty of an institution to answer for its activities and decisions, ensuring responsible management of resources and performance. This will be evaluated through a 5-point Likert scale.
- Civic Education:** Civic education pertains to the programs aimed at informing and educating citizens about their rights, responsibilities, and the mechanisms of governance in Embu County.
- Clarity of Process:** Refers to the transparency and comprehensibility of the procedures followed by the Embu County Government in decision-making, resource distribution, and service delivery.
- Collaboration:** This refers to the degree of cooperation and partnership between the Embu County Government and various stakeholders, encompassing community organizations, civil society groups, and local businesses, in addressing service delivery challenges.
- Diversity in Representation:** This refers to the degree to which various demographic groups, including women, youth, ethnic minorities, and persons with disabilities (PWDs), are represented in decision-making processes within the Embu County Government.
- Financial Accountability:** This denotes to the mechanisms in place to guarantee that funds allocated to the Embu County Government are used effectively, transparently, and in accordance with established regulations and standards.
- Frequency of Disclosure:** This refers to how often the Embu County Government provides updates and reports on its activities, financial

expenditures, and service delivery outcomes.

Involvement in Decision Making: This denotes to the degree to which citizens and stakeholders actively contribute in the formulation, implementation, and evaluation of policies and programs within the Embu County Government.

Marginalized Groups: This refers to the inclusion and consideration of marginalized groups, such as youth, women and individuals from economically disadvantaged backgrounds, in the governance processes of Embu County.

Oversight: This refers to the effectiveness of both internal and external oversight bodies in monitoring the actions and decisions of the Embu County Government. It assesses the role of mechanisms including audit committees, regulatory agencies, and public watchdogs in ensuring compliance with laws and regulations.

Public Participation: This denotes to the active participation of citizens in decision-making procedures, such as public hearings, consultations, surveys, and citizen advisory committees. This will be measured through a 5-point Likert scale.

Public Satisfaction: This measures the level of contentment and approval articulated by citizens regarding the services delivered by the Embu County Government.

Quality of Service: This pertains to the standard of services provided by the Embu County Government, measured against established benchmarks and community expectations.

Service Delivery: This denotes to the process by which vital services are provided to citizens, including education, healthcare, water, sanitation, transportation, and security. This will be measured through the level of customer satisfaction.

Stakeholder Engagement: Stakeholder engagement encompasses the active involvement of numerous stakeholders such as community members, civil

society organizations, and local businesses in the formulation, implementation, and evaluation of service delivery plans and policies.

Stakeholder Inclusivity: This refers to the practice of involving all relevant parties affected by a decision or action, ensuring everyone has a chance to voice their concerns and perspectives. This will be measured through a 5-point Likert scale.

Timeliness of Service: This denotes to the promptness with which services are delivered by the Embu County Government to its citizens. It assesses whether essential services are provided within expected timeframes, including adherence to deadlines for project completion and responsiveness to public requests, ensuring that citizens receive timely assistance and support.

Timely Reporting: This refers to the promptness with which the Embu County Government produces and disseminates reports on service delivery performance, financial expenditures, and project outcomes.

Transparency: This refers to openness, clarity, and communication in decision-making procedures, resource allocation, and service delivery. This will be evaluated through a 5-point Likert scale.

ABSTRACT

Corporate governance plays an integral role in the service delivery of government entities, forming the foundation for transparency, accountability, and public trust. Effective governance in county governments is essential to address citizens' growing demands for quality services and responsible resource management. Despite the establishment of devolution in Kenya, service delivery challenges persist in many counties, including Embu County. Issues such as weak accountability structures, lack of transparency, and minimal public participation have hindered the practical enactment of county functions. Poor service delivery in Embu County, marked by governance lapses, corruption, and inefficiencies, indicates a gap in understanding how corporate governance principles, such as stakeholder inclusivity, transparency, public participation, and accountability, influence effective service delivery in the context of devolved governance. This study therefore sought to examine the effect of stakeholders' transparency, inclusivity, public contribution, and accountability on service delivery. The theoretical basis for this research was anchored on SERVQUAL Model. The study was in addition underpinned by Agency Theory, Stewardship Theory, and Institutional Performance Theory, elaborating on variables of governance mechanisms, whereas Resource-Based Theory provides an outlook of various aspects of service delivery. A descriptive survey research design was applied, targeting 248 workers from Embu County from which a sample of 153 respondents was selected using a proportionate stratified and simple random sampling technique. Questionnaires were used to collect data. Cronbach's Alpha was used to guarantee reliability with threshold at alpha value of at least 0.7, and expert assessments was used to assess face construct validity and content. In order to assess the link between corporate governance factors and service delivery, quantitative data analysis was carried out using SPSS, utilizing descriptive and inferential techniques specifically regression analysis. The findings revealed that stakeholders' inclusivity, transparency, public participation, and accountability jointly explained 62.9% of the variation in service delivery in Embu County Government (Adjusted $R^2 = 0.615$). Regression analysis showed that stakeholders' inclusivity ($\beta = 0.208$, $p = 0.020$), transparency ($\beta = 0.053$, $p = 0.007$), public participation ($\beta = 0.465$, $p = 0.000$), and accountability ($\beta = 0.164$, $p = 0.042$) were all positively and significantly related to service delivery. Public participation had the largest effect on service delivery, highlighting its critical role in governance effectiveness. The study concludes that stakeholders' inclusivity, transparency, public participation, and accountability significantly affect service delivery, with public participation having the most substantial impact. It was thus suggested that Embu County Government should improve corporate governance practices by institutionalizing structured public participation frameworks, improving financial transparency, and reinforcing stakeholder engagement mechanisms.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Government service delivery has become a central focus of public administration practice over the past few decades (Levitats, 2024). The shift towards a more citizen-centric approach to governance has highlighted the vital role that effective service delivery plays in building trust, legitimacy, and satisfaction with government institutions (Bel & Elston, 2024). Rao (2024) argues that the idea of "reinventing government" was popularized to be more responsive and efficient in delivering public services. This paradigm shift was further accelerated by adopting New Public Management principles in many countries, emphasizing performance measurement, outsourcing and treating citizens as customers (Aligbe & Momoh, 2024). According to Nkgapele (2024), the advent of digital technologies and e-government programs has opened up new possibilities for improving service delivery through online platforms, mobile applications, and data-driven decision-making. High-quality public services are vital as they foster economic growth and social equity and advance the value of life for citizens (Krasnykov et al., 2024). Studies have shown that enhanced service delivery leads to amplified citizen satisfaction, higher trust in government, and greater political participation (Rane et al., 2023).

Government service delivery incorporates an extensive range of public services and functions that directly impact citizens' daily lives, including public safety, education, healthcare, infrastructure, and social welfare programs (Cepiku & Mastrodascio, 2021). Chen et al. (2020) contend that the efficiency of these services is crucial in determining the value of life for people and the overall development of a nation. It is vital to acknowledge that there has been a growing concern about improving the effectiveness, accessibility, and value of government service delivery, driven by factors such as increasing public expectations, technological advancements, and fiscal constraints (Kosec & Wantchekon, 2020). Adopting citizen-centric approaches is a key aspect of implementing modern government service delivery. Governments increasingly employ user experience design principles, conduct citizen surveys, and implement feedback mechanisms to ensure responsive and user-friendly services (Hakim, 2021). Studies have shown that good service delivery promotes social equity by ensuring all citizens have admission to essential services, irrespective of their

socioeconomic status (Norman-Major, 2023; Cepiku & Mastrodascio, 2021). Moreover, it improves government legitimacy, encourages civic participation, and creates a more conducive environment for business and innovation.

In contemporary times, organizations face challenges in service delivery performance due to competing demands (Ostrom et al., 2021). Globalization has intensified the imperative for good governance, most notably in regions where local authorities face serious challenges in meeting the ever-increasing demands for service delivery. This led to the rise of global establishments which aim to deliver services more effectively and responsively (Qoraboyev, 2021). Consequently, global governance has paved the way for better relationships and improved global processes that respond to human needs (Das, 2020). Thus, good governance has contributed to better performance, organizational success, and stability in governance (Achim et al., 2016).

Effective governance involves safeguarding justice, employment, empowerment, transparency, and the capable provision of services to all individuals (Karnani, 2024; Rana, 2022). Conventional approaches of governance are frequently delayed by administrative red tape and resource restrictions, ensuing in inadequacies in service delivery (Gupta, 2023). Effective governance necessitates appropriate and correct delivery of services to address the varied requirements of the individuals even though improving resource use and diminishing bureaucratic limitations (Owusu, 2024). Davis and Bodkin (2024) assert that efficient service delivery improves the living standards of most citizens and enhances the government's competence and commitment to addressing the necessities of its population. Together, these elements create a framework for governance that is responsive, inclusive, and effective in addressing the diverse needs of society even though promoting sustainable development and social cohesion (Achim *et al.*, 2016).

According to Landells and Albrecht (2019), good governance entails implementing clear roles, rules, procedures, authorities, control mechanisms, and distinct decision-making processes to achieve long-term goals. In the United States, governance practices are shaped by legal, democratic, ethical, societal, regulatory, economic, and competitive policies (Emmerich et al., 2021). Managers, stakeholders, and boards within public governance have clear roles and responsibilities guiding their decisions to ensure they safeguard the public's

interests. Different entities have varied mechanisms defining governance practices, however, all are often aimed at mitigating imminent threats and aligning behaviours with common interests. However, there is an ongoing debate about whether existing governance systems are sufficiently updated to be effective as argued by Rose and Peiffer (2018), highlighting the elusive nature of corporate governance.

Research has demonstrated that corporate governance principles such as accountability, transparency, fairness, and responsibility play important role in influencing service delivery by creating efficiency, integrity, and responsiveness within organizations (Kulmie et al., 2024; Ntshangase et al., 2024). When organizations uphold accountability, leaders are held responsible for decision-making, ensuring that resources are effectively used to improve service quality (Al Masaeid, et al., 2025). Transparency enhances stakeholder trust by promoting open communication and reducing inefficiencies, leading to more informed decision-making and better service outcomes. Moreover, fairness ensures equitable treatment of all stakeholders, especially employees and customers, which improves morale and enhances service delivery (Paudel & KC, 2025). Furthermore, responsibility drives ethical leadership and compliance with regulations, reducing corruption and inefficiencies that hinder effective service provision. According to Ade and Onamiakhiase (2025), through integration of these corporate governance principles, organizations create a structured, ethical, and performance-driven culture that enhances service delivery, ensuring sustainability and customer satisfaction.

Corporate governance, traditionally associated with the private sector, has increasingly become relevant to public sector management and service delivery (Rosenbloom et al., 2022). Corporate governance denotes to the procedures, systems in addition to practices applied by government agencies and public organizations are controlled, directed, and held responsible (Chigudu, 2020). Corporate governance encompasses the relationships between government officials, elected representatives, and citizens, as well as the structures for setting objectives, implementing policies, and monitoring performance (Ismail et al., 2023). When applied to the public sector, corporate governance principles typically include transparency, fairness, responsibility, and accountability. These principles ensure government agencies operate efficiently, use resources effectively, and act in the public's best interests (Klausen & Winsvold, 2021). According to Chang et al. (2021), transparency in decision-making

processes and financial management is key in helping prevent corruption and misuse of public funds.

Accountability mechanisms, such as performance public and audits reporting, enable citizens and watchdog bodies to evaluate the effectiveness of government programs and services (Kgobe & Mamokhere, 2021). Fairness in policy implementation and service delivery ensures that all individuals have equal contact with public services and are treated equitably by government institutions. As one of the dimensions of corporate governance, stakeholders' inclusivity ensures that the interests of all relevant parties, citizens, businesses, civil society organizations, and government employees are considered in decision-making processes (Solomon, 2020). This inclusive approach helps design services that truly meet the community's diverse needs. In addition, transparency in government operations involves making information about budgets, policies, and performance readily available to the public (Erkkilä, 2020). This openness not only deters corruption but also enables citizens to make informed decisions and provide meaningful feedback on service quality.

Moreover, public participation, a keystone of democratic authority, involves actively engaging citizens in policy formulation, implementation, and evaluation (Ojo, 2022). This engagement takes various forms, from town hall meetings and public consultations to digital platforms for citizen feedback. According to Rana and Hoque (2020), accountability guarantees that public officials are answerable for their choices in addition to performance in service delivery. This involves regular reporting, performance audits, and mechanisms for redress when services fall short of expectations (Abhayawansa et al, 2021). These corporate governance principles create a virtuous cycle where improved governance leads to better service delivery, strengthening public trust and participation, further enhancing governance practices.

In Germany, governance practices tend to be more conservative, in which good governance is guided by integrated systems, transparency, and capital protection, shaped by the need to create fair and equal opportunities to all (Aude, Frank, & Christian, 2020). Germany's governance practices are anchored by the European and German Acts, such as the Corporate Governance Codes, European Market Abuse Regulation, Co-Determination Laws, and German Commercial. These regulations ensure everyone with decision-making abilities is

accountable for their decisions, promoting transparency and accountability. Despite these regulations, Germany faces governance challenges associated to corporate social responsibility, reporting, and transparency, impeding overall performance (Rapp & Strenger, 2015).

In Africa, public institutions increasingly pressure stakeholders to enforce stringent good governance practices to create accountability and outstanding outcomes. These measures include public contribution, transparency, rule of law, responsibility, effectiveness, accountability, and, productivity (Surya, 2018). In Ghana it is vital to acknowledge that the corporate governance code (2002) encourages policymakers and regulators to uphold good governance in their leadership. However, ineffective compliance and poor enforcement have hindered significant growth in governance due to socio-cultural issues such as heightened corruption cases and mismanagement (Olusegun, 2012). An ineffective legal system and poor public involvement are also to blame. South Africa's governance is guided by soft, common, and statute regulations and predominant market forces (Davids & Kitcat, 2021). Notably, this model offers a distinct basis to enhance good governance within public institutions. Nevertheless, some organizations fail to employ this framework, impeding good governance.

Regionally, good governance practices are essential to ensure the government improves the state's capacity to provide public goods to its citizens (Kanakulya, 2018). The EAC is made with governance agencies such as the East African Legislative Assembly, Council of Ministers, Summit, East African Court of Justice, Coordinating Committee, and Sectoral Committee. Specialized institutions with specific mandates on governance further structure the EAC (East African Community, 2018). Nevertheless, EAC states experience slow incorporation of governance policies and poor financial development as a result of depraved governance (United States Aid, 2021), indicating that prevailing governance mechanisms are ineffective. In Tanzania, the Public Leadership Code of Ethics and the constitution create a viable framework for ethical standards in public offices. Despite these measures, governance practices continue to receive intellectual and scholarly interest due to their role in gauging good governance (Mhando, 2019). Policymakers view governance practices as crucial for effective management. However, informed decision-making is limited by a lack of knowledge of determinants promoting effective governance and performance.

Kenya has also implemented governance policies to encourage socioeconomic growth. Particularly, Kenya uses the Constitution of Kenya 2010 which delineates national standards, values of good governance and leadership necessities for managing public resources. Good governance measures are exemplified by the National Social Security Fund (NSSF), where effective leadership, control processes, internal audit, employee education, and effective communication contribute significantly to service delivery performance (Abdi, 2028). A similar study exploring governance policies in Bomet County supports that stakeholder inclusivity, transparency, and public participation positively affect performance (Chepkoech, 2014). However, despite implementing these governance mechanisms, there remains a serious challenge of poor service delivery in Kenya's county and national governments. Factors contributing to these tests include corruption, insufficient resource distribution, lack of capacity in some government departments, and inconsistent application of governance principles across diverse heights of government. Thus, the resolve of this research is to examine how corporate governance affects service delivery in the context of Kenya's Embu County Government.

1.1.1 Service Delivery

Service delivery is a critical aspect of social and even economic development, as it ensures that essential services reach citizens effectively and efficiently (Enaifoghe et al., 2024). According to Owusu (2024), service delivery is integral in refining the value of life, promoting equity, and enhancing community welfare. Proper delivery of healthcare, education, and infrastructure services helps build trust in institutions and supports sustainable development (Enaifoghe et al., 2024). When service delivery is efficient and responsive to citizens' needs, it improves public satisfaction and social stability. Conversely, inadequate or poor service delivery can hinder progress and exacerbate inequalities. The quality of service delivery is determined by features such as efficiency, accessibility, accountability, and responsiveness (Adenubi et al., 2024). Effective service delivery entails providing timely, equitable, and user-friendly services. When services are well-delivered, it results in improved quality of life, satisfaction among beneficiaries, and a stronger trust in the institutions providing those services (Owusu, 2024). Conversely, poor service delivery often consequence in discontent, socioeconomic inequalities, and a reduced perception of those responsible for these services (Friedman, 2024).

With regard to government services, service delivery is crucial as it directly influences citizens' interaction with the state (Luna et al., 2024). Government service delivery encompasses offering public goods such as healthcare, security, infrastructure, sanitation, and education, social welfare programs (Lee, 2024; Levitats, 2024). Public service delivery promotes social welfare, economic development, and a country's overall quality of life (Ndebele & Enaifoghe, 2024). Governments are tasked with ensuring these services are available and equitable to all individuals, irrespective of socio-economic status. Effective service delivery requires proper resource allocation, clear policies, and systems for accountability and transparency to see that public resources are assigned and utilized proficiently. Abitekaniza et al. (2024) argue that challenges such as corruption, bureaucracy, insufficient funding, and deficiency in technical capacity can undermine the effectiveness of government service delivery. Moreover, governments are often seen as the primary providers of essential services, and therefore, the performance in service delivery becomes a benchmark for evaluating governance and leadership (Rao et al., 2024).

Citizens expect governments to deliver services that are efficient and associated with their desires and cultural contexts (Luna et al., 2024). The success of government service delivery depends on implementing citizen-centered approaches, leveraging technology for greater efficiency, and establishing partnerships with non-governmental entities for broader reach and impact (Sekwat & Tacaura, 2024). In many countries, public sector reforms have focused on improving service delivery by enhancing transparency, streamlining processes, and reducing barriers to access. Ultimately, the effectiveness of government service delivery has far-reaching implications on national development, citizen satisfaction, and trust in public institutions (Islam, 2024). This study will measure service delivery using metrics such as timeliness of value of service, service, service accessibility, and level of public satisfaction.

Since 2013, the Embu County Government has struggled with service delivery, facing issues like 32% budget transparency, 36% revenue collection, and 20% public participation (Mbithi et al., 2018). Audit reports reveal poor resource management, corruption, and minimal public engagement. Despite initiating infrastructure and healthcare projects, these governance challenges have hindered their effectiveness, leading to public dissatisfaction. In this research, service delivery will be evaluated using public satisfaction. This is important for meeting stakeholder needs and expectations. The indicators of service delivery for this study

will include efficiency, transparency, accountability, citizen satisfaction, resource utilization, and responsiveness, because they directly reflect the impact of corporate governance on the effectiveness and quality of public service provision in Embu County, Kenya.

1.1.2 Corporate Governance

Corporate governance is fundamental in delivering government services, as it sets the standards for transparency, accountability and even ethical conduct within public organizations (Budi, 2024). Applying strong governance principles enables governments to enhance their efficiency in providing public goods and services, ensuring that resources are managed responsibly (Adeusi et al., 2024). Corporate governance entails the approach through which institutions, and in the context of this study, county governments, are operated and regulated (Arrasyid & Helmina, 2024). Strong corporate governance fosters transparency, ethical decision-making, and accountability, creating trust among investors and stakeholders (Manginte, 2024).

Conversely, poor corporate governance is likely to lead to mismanagement, financial irregularities, and shareholder value erosion, undermining the establishment's long-term sustainability (Weber et al., 2024). Effective corporate management entails the use of a specific framework that summarizes measures to attain an establishment's purposes, encompassing all the spheres of management, extending from strategic planning and performance measurement to corporate responsibility (Dion & Evans, 2024). This study will assess corporate governance regarding stakeholders' inclusivity, transparency, public participation, and accountability.

It stresses the implication of considering the views and interests of various stakeholders such as workers, consumers, community members, suppliers, and other entities that have a stake in the organization's operations (Guix et al., 2018). Stakeholder inclusivity guarantees that varied viewpoints are considered, leading to more comprehensive and sustainable decisions. The study has shown that corporate governance promotes a culture of performance and results alignment within government agencies (Chimakati, 2024; Vig & Datta, 2024). In setting clear objectives, establishing performance metrics, and implementing monitoring systems, corporate governance practices help focus government efforts on achieving tangible outcomes in service delivery.

Transparency in governance includes disclosing financial statements, governance policies, operational activities, and other relevant information to stakeholders (Albu & Flyverbom, 2019). Transparency helps shape trust between the organization and its shareholders by providing accurate and timely information.

Accountability is the responsibility of an organization and its officials to answer questions about their decisions, actions, and use of resources. Accountability in governance involves establishing mechanisms for monitoring performance, reporting on activities, and holding individuals and entities responsible for their conduct (Romzek & Dubnick, 2018). The indicators of corporate governance for this study will include board effectiveness, accountability mechanisms, transparency and stakeholder participation as. This is because they ensure oversight and that governance practices align with moral ideals.

1.1.3 Embu County Government in Kenya

County governments in Kenya were created under the 2010 Constitution to decentralize power and enhance local governance, with the goal of refining public service delivery in addition to encouraging growth across the country's 47 counties (GoK, 2011). Each county operates with its own executive branch, led by a governor and county assembly responsible for legislative functions. These governments are given the responsibility of managing devolved purposes such as health, transport, agriculture, and infrastructure, tailored to meet the specific requirements of their local inhabitants (CoG, 2013). County governments receive funding through equitable revenue allocation from the national government, locally generated revenue, and grants, which they are expected to manage effectively to ensure socio-economic growth (Kago & Musa, 2024). Even though devolution has increased citizen participation in governance and increased access to diverse services to communities, challenges such as corruption, inadequate resource allocation, capacity constraints, and intergovernmental conflicts have affected their ability to perform optimally. Nonetheless, county governments play an important role in enhancing regional development, encouraging public accountability, and creating inclusiveness in governance across Kenya (Onyalo, 2024).

Despite this structure, the service delivery by County Governments is often criticized, with issues such as inflated debts, inadequate service delivery, stalled projects, increased inhabitants' complaints, deficiency of accountability, heightened corruption cases, and poor

citizen input in growth procedures (Mbithi et al., 2018). Empirical researches indicate that poor service delivery by county governments is attributed to ineffective human resource supervision, immoral work practices, uncommon performance evaluations, and poor risk management approaches (Mwendwa & Senelwa, 2019). However, amplified transparency, adequate internal controls and audits, stakeholder contribution, and accountability can enhance the effectiveness of Kenya's county governments (Muthoka & Waswa, 2021). This raises enquiries about why County Governments are not more receptive despite their service-based structures.

Embu County is one of Kenya's 47 counties, bordered by Kitui, Kirinyaga, Tharakanithi, and Machakos counties. It comprises five sub-counties i.e. Mbeere North, Manyatta, Mbeere South, and Runyenjes. Additionally, Embu County is separated into 51 locations, 20 wards, and 127 sub-locations (Embu County, 2019). Conferring from the Kenya National Bureau of Statistics report in 2019, it is estimated that Embu County has a population of 608,599 that is virtually equally divided between females and males. Embu County's performance has fallen short of the high expectations held by many residents. Audit reports have criticized Embu County for inadequate public engagement in decision-making activities, affecting accountability and public service responsiveness (EACC, 2018). The EACC report 2018 suggests that Embu County could resolve many governance challenges through strict adherence to rules, regulations, and laws. This study views the bad performance of Embu County as a consequence of deprived governance activities and even the violation of established procedures.

Previous researches have shown that many bureaucratic establishments fail owing to low adoption of modern governance principles (Oribu, 2020; Ogbo, Chibueze, Christopher, & Anthony, 2015). However, these findings are limited by relative variances between establishments. Empirical indication supports that positive establishments often have a strong division of labor, strong linkages, competent staff, flexible problem-solving approaches in addition to effective coordination (Ghazzawi & Cook, 2015). Nonetheless, this research did not consider the responsibility of policies in fashioning organizational performance in light of governance practices. Governance must align with clear resolutions and responsibilities, balance between individuals and tasks, balance between responsibility and power, satisfactory resources, and flexibility to the environment (Karen et al., 2016). Korir and

Kyule (2020) established that governance structure leads to organizational performance by allowing satisfactory connections between external and internal environments. Nevertheless, these findings cannot be generalized across diverse settings due to contextual and geographical limitations. Thus, this research pursues to scrutinize the sway of corporate governance on service delivery in the case of Kenya's Embu County.

1.2 Statement of the Problem

Providing quality services within county governments is crucial for promoting social and economic development, ensuring equity, and enhancing public trust in governance structures. Kenya's Vision 2030 emphasizes efficient service delivery by devolved units to spur regional growth, reduce inequality, and improve citizen welfare (Government of Kenya, 2007). Reports such as the Annual County Governments Budget Implementation Review (Controller of Budget, 2023) and CRA (2023) highlight the need for enhanced financial accountability and prudent resource utilization in counties. Despite the significance of devolution and the various governance reforms undertaken, Embu County continues to grapple with service delivery challenges, with only 32% of its budget demonstrating effective expenditure, even though corruption and weak oversight persist (International Budget Partnership Kenya, 2020). This underscores the need for an empirical analysis on corporate governance in Embu County to identify inefficiencies and propose data-driven reforms that align with national governance objectives.

Ideally, Embu County, in line with the constitutional devolution framework, is expected to have a system where corporate governance principles result in efficient service delivery, equitable resource allocation, and enhanced public satisfaction. County governments would effectively manage resources, ensure timely implementation of development projects, and fashion an environment of trust and collaboration with the public. However, the actual situation reveals serious lapses in service delivery, as evidenced by misaligned budget allocations, poor revenue collection, minimal public participation, and weak governance structures (Yussuf et al., 2024). Reports of corruption, lack of transparency, and inefficiencies in sectors like health and infrastructure point to the county's struggle to meet its service delivery obligations, reflecting a divide between governance objectives and the realism on the ground (Controller of Budget (2023)).

In Kenya, the service delivery of more than 92% of County Governments is declining (Birisha, 2017). In Kenya, County Governments face issues such as role replication, insufficient resources, poor workmanship, and negligible accountability due to inadequate public participation, interference from the structural overlaps, National Government, poor leadership, and corruption (Oribu, 2020). Munene (2019) notes that Embu County ranked 24th out of 47 counties with a GDP of 103,734 million Kenyan Shillings, which is ironic given the county's rich economic resources. The EACC Report of 2018 highlights governance challenges in Embu County, including loss poor oversight, of accountability, loopholes in resource utilization and decision-making, pending bills, amplified debts, and a lack of commitment to duty. These issues undermine the fruitful application of county-integrated development plans (CIDPs) in addition to the accomplishment of national goals.

Despite the constitutional devolution framework aimed at enhancing service delivery through closer governance, Embu County, like numerous other counties the country, faces persistent lapses in service delivery. Reports from the Auditor General (2023) reveal a misalignment between allocated funds and actual service delivery, with over KSh 200 million unaccounted for in recent fiscal years. The Mwongozo Charter, a key governance tool, has not been fully implemented in Embu County to guarantee accountability and transparency, leading to inefficiencies in the health, infrastructure, and public works sectors (Yussuf et al., 2024). Additionally, a report by the Controller of Budget (2023) revealed delays in fund disbursement and underutilization of development funds, further compounding service delivery shortfalls. These gaps are mirrored in the Performance Audit Committee (2022) and Public Investments Committee (2023) reviews, which have raised concerns over procurement irregularities and lack of oversight in devolved functions, such as waste management and health services.

Moreover, the labor unrest in Embu County in 2023, driven by unpaid salaries and poor working conditions, pointed to the growing dissatisfaction with county service delivery (Kinyua, 2024). Health workers' strikes left many residents without essential medical services, indicating poor coordination between the county and the national government in devolved functions like healthcare (Roba et al., 2024). As reflected in litigation cases and PAC inquiries (2023), rampant corruption, misallocation of resources, and lack of proper oversight in county governance have created a disconnect between service expectations and

reality. The County Service Delivery Index (2023) places Embu in the lower third of Kenya's counties, with CRA allocations poorly translated into effective development projects. Thus, even though devolution was intended to bring the government nearer to the individuals, lapses in corporate governance structures in Embu have hindered its ability to meet these objectives.

It is thus evident that Embu County's corporate governance failures in 2023 were marked by corruption, misallocation of resources, poor oversight, and weak financial management, severely impacting service delivery. Unlike Embu County, which struggles with corruption, poor oversight, and misallocation of resources, counties like Makueni and Nyandarua have adopted transparent budgeting, participatory governance, and strict financial accountability, resulting in over 80% of allocated funds translating into effective service delivery (CRA, 2023). Even though Embu ranked in the bottom third on the County Service Delivery Index (2023), Makueni consistently ranks in the top five due to its strong corporate governance structures and citizen engagement.

Past research has shown that many bureaucratic organizations fail due to the limited adoption of modern governance principles (Oribu, 2020; Ogbo et al., 2015). However, these findings lack general applicability due to contextual variances among establishments, hence contextual gap. Additionally, observed evidence suggests that fruitful establishments often exhibit apparent stakeholder inclusivity, transparency, public participation, and accountability, contributing to effective coordination and problem-solving (Ghazzawi & Cook, 2015). Governance should be consistent with a clear resolve and responsibilities, balance between individuals and tasks, power and responsibility, satisfactory resources, and flexibility to the environment (Karen et al., 2016). Korir and Kyule (2020) supported this view by finding that governance structures enhance organizational performance through favorable linkages between internal and external environments. Based on these studies, there is dearth of literature on the effect of stakeholders' inclusivity, transparency, public participation, and answerability as vital workings of corporate governance and how they influence service delivery in Embu County, presenting an empirical gap. In addition, these studies were led in diverse contexts, using different variables and methodologies to preset contextual, conceptual, and methodological gaps. In light of the identified gaps, the current research intends to explore the consequence of corporate governance on service delivery in

Embu County Government, Kenya. This study sought to provide empirical analysis on governance failures, detailing specific inefficiencies and recommending data-driven reforms to enhance accountability, resource allocation, and service delivery in Embu County.

1.3 Objectives of the Study

The research was guided by the following general and specific objectives.

1.3.1 General Objective

The study sought to investigate the effect of corporate governance on service delivery in Embu County Government, Kenya.

1.3.2 Specific Objectives of the Study

The specific objectives of the study were;

- i. To assess the effect of stakeholders' inclusivity on service delivery in Embu County Government, Kenya
- ii. To evaluate the effect of transparency on service delivery in Embu County Government, Kenya.
- iii. To analyze the effect of public participation on service delivery in Embu County Government, Kenya.
- iv. To establish the effect of accountability on service delivery in Embu County Government, Kenya.

1.4 Research Questions

The research pursued to address the numerous research questions that included;

- i. How does stakeholders' inclusivity affect service delivery in Embu County Government, Kenya?
- ii. How does transparency affect service delivery in Embu County Government, Kenya?
- iii. To what degree does public participation affect service delivery in Embu County Government, Kenya?
- iv. What is the effect of accountability on service delivery in Embu County Government, Kenya?

1.5 Significance of the Research Study

The outcome of this study is anticipated to be vital to various stakeholders. The management

of Embu County government, policymakers and future scholars, and academicians are expected to advantage significantly from the results of this research as it improves their comprehension of current governance challenges and provides evidence-based recommendations for best practices. Improved accountability, transparency in addition to efficiency in service delivery are among the key benefits the findings may bring to government officials. This study's findings will guide county officials in developing and implementing policies and regulations aimed at raising corporate governance standards. County officials will be able to implement the findings by strengthening oversight mechanisms, enforcing transparent budgeting, improving on public participation, and adopting data-driven decision-making to improve service delivery.

In addition, local community stakeholders, who are the primary beneficiaries of public services, are also expected to derive significant benefits from the study's findings. Improved governance practices, as will be recommended by the study, is expected to lead to better quality and more reliable public services, directly impacting the lives of community members. Enhanced service delivery in parts such as education, infrastructure, healthcare, and even water supply will improve the general value of life for residents of Embu County. Furthermore, the study will inspire better public participation and engagement in governance processes.

Moreover, his research will improve the prevailing body of knowledge as future researchers and academics are expected to find it beneficial as it backs the prevailing body of knowledge on corporate governance and public administration. The research will provide an important case study that may be referenced in future research and academic work, enriching the discourse on governance practices in local governments. Additionally, researchers will benefit from the methodologies and analytical approaches employed in the study, which may apply to other research projects. This cross-pollination of ideas and methods is expected to drive academic progress and foster a deeper understanding of governance issues in various contexts.

Moreover, the findings of this study are expected to improve on existing governance models in Kenya by identifying systemic inefficiencies and proposing practical accountability frameworks tailored to devolved units. Through integration of evidence-based policy

recommendations, it is expected to strengthen transparency, fiscal discipline, and citizen participation in county governance. It is further expected that this study will go beyond EACC and Controller of Budget reports by providing more focused, context-specific analysis of governance failures and providing targeted, strategies for improving county service delivery.

1.6 Scope of the Study

This research explored corporate governance's effect on service delivery in Embu County Government, Kenya. Precisely, the research concentrated on stakeholders' public input, inclusivity, transparency, and accountability as key components of corporate governance and how they influence service delivery in Embu County Government, Kenya. This study adopted a cross-sectional research design, collecting data at a single point in time to assess the influence of corporate governance on service delivery in Embu County. The study targeted heads and directors of key departments within the county government, as well as village administrators, to ensure in depth information from those directly involved in policy formulation and implementation. Data was gathered while making use of structured questionnaire, designed to capture governance practices, accountability measures, and service delivery outcomes.

1.7 Limitation of the Research Study

The researcher anticipated that the research would face certain limitations that would likely influence its outcome. First, the researcher anticipated the limitation regarding the unique cultural, socio-economic, and political features of Embu County that may not be illustrative of other counties in Kenya or elsewhere. To mitigate this limitation, the study adopted an approach that involves incorporating data from similar counties with comparable socioeconomic, cultural and political characteristics. This would improve the generalizability of the results even though acknowledging the unique context of Embu County.

Additionally, the study anticipated to potentially face the limitation of non-response, particularly from county government officials who may hesitate to provide critical information due to fear of intimidation or reprisal. These respondents may perceive the research's focus on various issues that encompass corporate governance and service delivery as threatening, especially in cases where accountability and transparency are questioned. To

mitigate this, the scholar guaranteed anonymity and confidentiality in the data collection process, emphasizing that individual responses would not be traced back to specific individuals or departments. Moreover, the researcher ensured honest feedback by guaranteeing respondent anonymity, using confidential data collection methods, and employing neutral, non-threatening question framing to reduce fear of political repercussions. Additionally, the researcher used multiple data collection approaches, such as anonymous surveys and interviews, to encourage openness even though minimizing fear of exposure to political repercussions.

1.8 Organization of the Study

This study was made up of five chapters in which chapter one provides the foundation by introducing the study's background, outlining the problem, stating the research objectives and questions, and highlighting the significance, scope, and limitations. Chapter two reviews relevant literature, covering theoretical and empirical perspectives, and concludes with a summary and the conceptual framework guiding the study. Chapter Three outlines the approach used to conduct the study, covering the research design, the population targeted, the sampling methods applied, the tools used for data collection, and the techniques for analyzing the data. Chapter Four focuses on presenting the study's results, alongside their interpretation and discussion. Chapter Five offers a summary of the key results, draws conclusions based on the findings, gives practical recommendations, and proposes areas for future investigations.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter covered literature review. This included review of theories that informed the study variables, it reviewed empirical studies which are relevant to the current study variables from which research gaps were identified. The chapter also covered summary of the research gaps and the theoretical framework.

2.2 Review of Theoretical Literature

This study was anchored on SERVQUAL Model. In addition, the study was underpinned by Stewardship Theory, Agency Theory, Institutional Performance Theory and Resource-based Theory. These theories were relevant to this study because they provided a framework for analyzing corporate governance and service delivery. Stewardship Theory emphasizes leadership accountability, Agency Theory addressed conflicts of interest through public participation, Institutional Performance Theory linked governance structures to efficiency, and Resource-Based Theory indicated how resource allocation through transparency impacts service outcomes.

2.2.1 SERVQUAL Model

Developed by Parasuraman, Zeithaml, and Berry in 1988, the SERVQUAL Model offers a systematic method for assessing service quality by examining the gap between customers' expectations and their actual service experiences. This framework highlights five key dimensions that shape customers' perceptions of service quality. These include tangibles, which refer to the physical setting, tools, and general appearance of service environments; reliability, which captures the accuracy and dependability of service delivery; responsiveness, which reflects the speed and willingness of service providers to meet client needs; assurance, which involves the professionalism, honesty, and confidence projected by service personnel; and empathy, which focuses on the level of personalized care and fairness experienced by each user. These dimensions help in identifying gaps and areas for improvement in public sector service provision.

Unlike private sector services, public service delivery is characterized by bureaucracy, policy-driven operations, and political oversight, making the assessment of service quality

complex. The SERVQUAL model provides a structured approach to identifying gaps between government service expectations and actual service performance, allowing policymakers to enhance public trust and governance effectiveness. This model is particularly relevant in Embu County Government, where the effectiveness of public service delivery depends on the corporate governance structures that shape decision-making, resource allocation, and accountability mechanisms.

The gap analysis approach in SERVQUAL highlights discrepancies between expected and actual service experiences, helping county governments identify areas needing reform and innovation. Governance-related factors such as transparency, participation, and rule of law influence perceived service quality in local government institutions. By utilizing the RATER framework, the study will assess how corporate governance principles impact service accessibility, efficiency, and citizen satisfaction.

Research has extended SERVQUAL to different public service sectors, emphasizing its adaptability. Cronin and Taylor (1992) proposed the SERVPERF Model, which measures service quality based on actual performance rather than an expectation-performance gap. In public governance, studies have tailored SERVQUAL to evaluate municipal service efficiency, citizen engagement, and corruption levels (Ladhari, 2009). Moreover, Brady and Cronin (2001) linked SERVQUAL to broader governance frameworks, demonstrating that service quality is significantly influenced by leadership ethics, regulatory compliance, and administrative responsiveness.

Further modifications of the model include E-Governance SERVQUAL (E-SERVQUAL), which assesses digital transformation in government services (Parasuraman et al., 2005). This adaptation is particularly relevant in Embu County Government, where digitization of public services is crucial for improving efficiency, reducing bureaucratic delays, and enhancing transparency. However, despite its widespread use, the SERVQUAL model has been criticized for its reliance on subjective expectations, which vary across socioeconomic backgrounds, cultural settings, and governance contexts (Carrillat et al., 2007). Additionally, fixed measurement models like SERVQUAL may not fully capture evolving citizen expectations in dynamic governance environments.

Nonetheless, SERVQUAL remains an important diagnostic tool for assessing public service

delivery and corporate governance effectiveness. In this study, the model will be instrumental in evaluating how corporate governance mechanisms, such as leadership accountability, financial oversight, and citizen participation, influence service delivery efficiency in Embu County Government. Specifically, SERVQUAL was used to assess whether governance improvements enhance reliability (consistent service provision), responsiveness (timely and transparent decision-making), and assurance (public trust in government institutions). Integrating SERVQUAL into governance evaluation, the study conducted analysis on the effectiveness of corporate governance reforms in improving service delivery outcomes in Embu County, Kenya.

2.2.2 Agency Theory

Agency Theory indicates that there is an association amongst agents i.e. managers and principals i.e. shareholders, where the agents are projected to perform in the best interest of the principals. However, as a result of differing goals and the distinction of control and ownership, struggles may arise, as agents might follow their own interests but not of the principals (Bonazzi & Islam, 2007). The theory therefore addresses the association between agents and principals where the principals distribute work to the agents who perform that work. According to Roberts (2005), there is an intrinsic conflict of interest amongst the agents and principals because the agents in some instances do things in the best interests of the principals. This misalignment of interests creates the need for mechanisms of accountability to ensure that agents fulfill their duties as expected (Panda & Leepsa, 2017).

This divergence in goals branches from the distinction of control and ownership, where agents follow their personal interests at the expense of the organization, resulting in what is acknowledged as the "agency problem" (Eisenhardt, 1989). To mitigate this issue, Agency Theory suggests that principals should implement governance devices such as monitoring systems, performance-based motivations, and contractual agreements to guarantee that agents are related with the principal's objectives (Fama & Jensen, 1983). These controls help decrease the risk of unprincipled behavior by agents, thereby improving organizational efficiency and safeguarding the interests of the principals (Moldoveanu & Martin, 2001).

However, the effectiveness of such governance mechanisms is not without challenges. Monitoring agents can be costly, and designing optimal incentive structures is often complex

and context-specific (Shapiro, 2005). Additionally, too much emphasis on monitoring or performance incentives can create perverse outcomes, such as agents concentrating solely on short-term gains compared to long-term organizational success (Bebchuk & Fried, 2004). Thus, even though Agency Theory is important in explaining the association between principals and agents, it also points to the importance of establishing a balance between control and independence to generate both accountability and innovation within organizations. As organizations evolve, there is a growing need for refining the mechanisms that align the interests of both parties even though minimalizing the costs related with the agency issue (Dalton et al., 2007).

Meckling and Jensen (1976) argue that it is vital for comprehension the dynamics of corporate governance. The theory clarifies the importance of establishing proper incentives and evaluating systems to align the interests of agents and those of the principals (Solomon, 2020). Lambert (2006) assert that that through performance-based incentives, regular audits, and clear contractual obligations, the potential for agents to act opportunistically can be minimized, thereby enhancing organizational performance and accountability. However, Agency Theory is not without its critics. Critiques such as Morris (1987) argue that agency theory overly emphasizes control mechanisms and adopts that agents are primarily self-interested and opportunistic. This perspective may lead to a distrustful and adversarial relationship between principals and agents, which can undermine collaboration and mutual trust (Fayezi et al., 2012). Moreover, Rowe (1982) argue that the heavy reliance on monitoring and control mechanisms can be costly and may not always lead to the desired outcomes.

Agency Theory was found to be related to this research as it defined the relationship between governments the citizens (principals) and officials (agents) of Embu County, where the officials are entrusted with delivering public services on behalf of the citizens. This was the overriding theory that informs the four independent variables including stakeholder's inclusivity, transparency, accountability, and public participation. According to the theory, agents may not always perform in the best interest of the principals due to conflicting interests or lack of oversight, which is likely to lead to inefficiencies or misuse of resources in service delivery. Agency Theory, therefore, sheds light on the importance of holding government officials accountable to guarantee they perform in the public's best interest. In

this research, the theory supports the researcher comprehend the need for stakeholder inclusivity, transparency, and accountability to foster service delivery in Embu County.

2.2.3 Stewardship Theory

Stewardship Theory developed by Donaldson and Davis (1991) states that managers, when assigned with resources, act as accountable stewards of those assets, working in the establishment's best interest rather than aiming for personal gain. Unlike Agency Theory, which adopts that agents (managers) may have conflicting interests with principals (owners), Stewardship Theory proposes that administrators are intrinsically driven to work in ways that advantages the establishment and its stakeholders. This theory stresses trust, empowerment, and long-term success, suggesting that when managers are empowered and trusted, their actions are in tandem with the establishment's objectives and achieve better performance outcomes. According to Stewardship Theory, stewards derive greater satisfaction from achieving organizational goals and performing their roles effectively, viewing their success as closely aligned with the organization's success.

Stewards are seen as trustworthy and committed individuals who rank the long-term accomplishment and welfare of the institution over their own self-interest (Davis et al., 1997). The theory suggests that, under the right organizational conditions, such as trust, empowerment, and autonomy, executives align their interests with the establishment's, leading to better performance and sustainable growth (Donaldson, 1990). In this respect, Stewardship Theory explains the responsibilities of organizational culture and leadership in nurturing a collaborative environment where managers feel personally accountable for organizational outcomes. Unlike Agency Theory, which advocates for stringent control mechanisms to monitor management behavior, Stewardship Theory indicates that excessive controls can be counterproductive, undermining trust and reducing the potential for organizational success (Hernandez, 2008).

Moreover, the Stewardship Theory emphasizes that when managers are empowered and provided with sufficient resources and trust, they are expected to experience higher heights of job gratification and organizational obligation, which, in turn, positively impacts organizational performance (Muth & Donaldson, 1998). Stewards perceive the organization's success as intertwined with their own success, making them more likely to work in ways that

help the institution and its shareholders (Davis et al., 1997). This theory is especially relevant when organizations rely on collaborative, long-term relationships between managers and stakeholders, as it assumes that the interests of both parties are aligned. Stewardship Theory is often applied in governance structures that emphasize leadership based on collaboration, mutual respect, and shared vision, making it a valuable framework for understanding how to optimize organizational governance and performance (Tosi et al., 2003).

Proponents of Stewardship Theory argue that it fosters a more positive and collaborative working environment. They contend that when managers are trusted and given autonomy, they are more probable to act responsibly and make conclusions that help the association and its stakeholders. This perspective emphasizes intrinsic motivation, trust, and the configuration of personal objectives with organizational goals, which can result to enhanced performance and higher levels of organizational commitment. Critics of Stewardship Theory argue that it may be overly idealistic and assume an unrealistic level of altruism among managers. Opponents suggest that without sufficient checks and balances, there is a risk that stewards may still act in their own interests or become complacent. Additionally, the lack of stringent evaluation mechanisms could lead to a deficiency of accountability and transparency thus potentially allowing for inadequacies and mismanagement to go unchecked.

Stewardship Theory was considered pertinent to this research as it explained the significance of trust, empowerment, and shared goals in enhancing service delivery within Embu County Government. The theory informs the variable of accountability, suggesting that when county officials and stakeholders are viewed as stewards, they are more likely to perform in the public's best interest, creating collaboration and improving service delivery. Rather than relying on strict monitoring and control, the theory advocates for empowering officials and involving stakeholders in decision-making measures, guaranteeing that their activities are aligned with the county's long-standing objectives and contribute to better outcomes.

2.2.4 Institutional Performance Theory

Institutional Performance Theory was developed by Wilson (1989). The concept denotes that the performance of institutions is influenced by their internal structures, the external environment, and the behavior of individuals within the institution (Wilson, 1989). Institutional Performance Theory stresses the significance of the established environment,

norms, and processes in fashioning structural performance (Scott, 2004). This theory suggests that institutions are complex systems where formal and informal rules, organizational culture, and external pressures interact to determine performance outcomes (Kondra & Hinings, 1998). Well-designed institutions with goals consistent with effective governance structures tend to perform better (North, 1990).

Institutional Performance Theory focuses on the idea that resources or incentives do not solely drive institutional performance but by the quality and performance of governance and aligning institutional goals with public expectations (March & Olsen, 1984). Public institutions like governments or non-profit organizations' performance hinges on how well they deal with the economic, political, and social environments in which they function (Peters, 2019). Institutional Performance Theory explains the importance of administrative procedures, organizational values, and leadership in creating effective performance (Brower & Dacin, P.2020). As such, the theory provides a broader understanding of why some institutions perform better than others, focusing on the interaction between institutional design and environmental factors (Oliver, 1991).

Moreover, Institutional Performance Theory explains that institutions must acclimatize to variations in their external environment to maintain or improve performance (DiMaggio & Powell, 1983). External pressures, such as regulations, market conditions, or social expectations, require institutions to evolve their internal processes and governance structures. This adaptive process is essential for institutions to remain effective over time. Wilson (1989) argues that institutions that fail to align with their environment or address internal inefficiencies are likely to experience performance declines. Thus, the theory emphasizes the role of institutional flexibility and responsiveness in ensuring sustained performance (Powell & DiMaggio, 1991). In practical terms, Institutional Performance Theory has had implications for public sector governance and management. It suggests that reforms aimed at improving institutional performance should focus on enhancing governance structures, building organizational capacity, and fostering a culture of accountability (Scott, 2014). In this study, the theory is being adopted to evaluate how governance practices within Embu County influence service delivery, making it relevant for examining how institutional structures, leadership, and external factors contribute to organizational effectiveness.

Institutional Performance Theory has been advanced by numerous academics over time, with significant contributions from Elinor Ostrom and her colleagues in the 1990s. Ostrom's work on the governance of common-pool resources laid the groundwork for understanding how institutional arrangements affect performance (Ostrom, 1990). The concept theorizes that the performance of an institution is determined by the structures, rules, and norms that govern it. Well-designed institutions with clear rules and accountability mechanisms tend to perform better and achieve their objectives more effectively. Chiu (2018) argues that well-structured institutions facilitate better decision-making, enhance accountability, and improve efficiency. Peterson and Peters (2020) emphasize the importance of clear rules, transparent processes, and inclusive governance structures allowing broad participation and stakeholder engagement. Supporters believe that when institutions are designed with the necessities and interests of stakeholders in mind, they are more likely to succeed and sustain their performance over time.

However, critics of Institutional Performance Theory hold that the theory may not acknowledge the difficulties and nuances of human conduct and the informal undercurrents that influence institutional performance. Critiques suggest that even well-designed institutions can face challenges due to cultural, social, and political factors that are not adequately addressed by formal rules and structures. They also argue that the focus on institutional design might neglect the significance of individual leadership and agency in driving performance. Despite the identified weaknesses, this theory was used to inform the variable on stakeholders' inclusivity variable by explaining the significance of involving all relevant parties in the governance process. The theory informed the variables of stakeholder's inclusivity, to ensure the county's governance structures are designed to be inclusive, allowing for the active participation of various stakeholders, encompassing community members, local businesses, and non-governmental organizations.

2.2.5 Resource-Based View

First established in 1959 by Penrose, the Resource-Based View elaborates on delivering quality, timely, and rare services within an organization to enhance competitive advantage (Pauwe, 2024). The theory posits that all organizations aim to attain and maintain a competitive edge over their competitors, which can only be achieved by delivering unique and quality products or services (Barney, 2018). Proponents of the theory offer a perspective

that inwardly focuses on an establishment's resources and competences to promote its competitive advantage (Barney, 2018; Collins, 2022; Hitt et al., 2016; Nason & Wiklund, 2018). The RBV approach, therefore, sheds light on how public and private organizations can accomplish and uphold their competitive advantage by leveraging existing resources to deliver exemplary services to their consumers.

According to the resource-based view concept, only the valuable, imperfectly imitable, non-substitutable, and rare resources pave the way for a justifiable competitive advantage as they enhance quality, timely, and accessible service delivery (Nason & Wiklund, 2018). The theory's underlying assumption is that unique resources of high value, rare, and delivered on time protect the organization from imitation by competitors and contribute to consumer satisfaction (Collins, 2022). Barney (2018) also contends that resource-based theory provides significant perspectives on how organizations, particularly governments, can optimize parameters like timeliness, quality, satisfaction, and cost in delivering services by leveraging the available resources. According to the same authors, RBT underpins the effective and operative application of unimitated and valuable resources without compromising the quality of services, which is imperative in delivering public services. Moreover, the availability and leverage of unique or rare resources allow organizations to attain cost efficiencies and compliance by scaling their service delivery options (Collins, 2022).

The resource-based theory in this study anchors the variable on stakeholders' inclusivity, it emphasizes consumer gratification by providing rare and idiosyncratic resources in service delivery, which is fundamental to government projects (Paauwe, 2024). RBT ensures an organization tailors its resources to meet particular consumer demands by optimizing available unique resources to satisfy their changing needs (Nason & Wiklund, 2018). This enhances the quality-of-service delivery and consumer gratification as they feel like their needs are met and addressed appropriately through personalized experiences.

Given its immediate validity and elegant simplicity in different sectors, the RBV's core propositions are appealing and easily applicable to organizations that aim to deliver impeccable services even though maintaining their competitive advantage. Despite its role in shedding light on how institutions in both private and public realms can achieve timely, quality, and accessible service delivery using the available resources, several critiques have

resonated widely among scholars. One of the critiques of the theory is that it fails to meet the criteria of a truly applicable theory. Sousa et al. (2021) argue that resource-based theory does not have the law-like generalizations that can be employed, thus lacking substantial operational validity or managerial implications. To explain this, Hitt et al. (2016) hold that the theory emphasizes the need to leverage rare, inimitable, valuable, and sustainable resources in service delivery but fails to document how this should be achieved in real-life scenarios.

Nonetheless, this theory applies to this research since it informs the various parameters of the dependent variable: service delivery. The theory elaborates on how public institutions, like Embu County Government, can optimize their unique, valuable, inimitable, and sustainable resources such as government funding, human resources, and infrastructure to deliver services effectively. The theory informs the dependent variable, service delivery, shedding light on how Embu County Government can optimize its rare, valuable, inimitable, and sustainable resources not only to achieve competitive advantage but also to offer timely and quality services to meet consumers changing necessities and demands, enhancing consumer satisfaction.

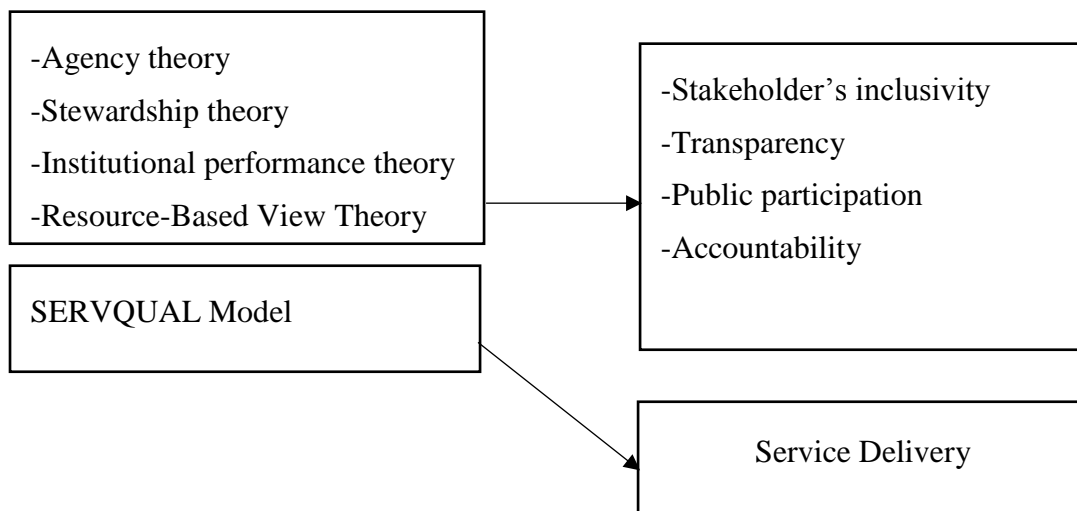


Figure 2.1: Theoretical Framework

Source: Researcher (2025)

2.3 Empirical Review

This segment focused on a critique of the existing experiential literature on stakeholders' inclusivity, accountability, public participation, transparency, and service delivery. The review acknowledged what had already been done and identifies gaps that may necessitate to be addressed in the present study.

2.3.1 Stakeholders' Inclusivity and Service Delivery

A study by Adebowale (2024) studied the role of stakeholder engagement in administrative effectiveness in basic education. The study employed a mixed-methods tactic, merging surveys in addition to interviews with various stakeholders, encompassing government agencies, educational establishments, parents, teachers, and students. The findings exposed a positive and substantial association between stakeholder collaboration and administrative effectiveness. Additionally, the study found that effective engagement among stakeholders was crucial for aligning goals and creating a supportive learning environment. The study also indicates that even though parental involvement and teacher collaboration enhanced administrative functions, they were not sufficient on their own; a lack of communication and community satisfaction could undermine educational outcomes. Thus, the research concluded that successful administrative effectiveness in basic education relies on a comprehensive approach that integrates multiple stakeholder perspectives and active participation.

A study by Karama, Kagiri and Shale (2019) examined the impact of stakeholder incorporation in the delivery of decentralized services in designated counties in Kenya. Anchored in systems theory, the research utilized a mixed method design and a positivist approach, using both structured and open-ended questionnaires to gather data from a sample of 384 individuals i.e. staff derived from a population of 35,444 across eight counties. The consequences from the regression analysis exposed that stakeholder participation had a substantial and positive impact on decentralized service delivery. The results indicated that effective stakeholder engagement not only improved communication but also enhanced the legitimacy of services and facilitated more sustainable decision-making regarding natural resource management. The study emphasized the necessity for county governments to create higher levels of stakeholder participation and ownership, recommending that stakeholders be involved throughout all policy procedures, from problem design and agenda setting to implementation, to mitigate confrontation and enhance service delivery.

Sharma and Raut (2020) studied stakeholder engagement and inclusive service delivery in urban infrastructure projects in India. The independent variables were participation levels, stakeholder communication, and collaboration efforts. They used surveys and interviews to collect data from project managers, government officials, community members, and other stakeholders involved in urban infrastructure projects. The target population included these stakeholders across India, with purposive sampling selecting participants with significant project involvement. Data collected comprised qualitative responses on engagement practices and quantitative measures of service delivery outcomes. It is important to acknowledge that the research concluded that there was a positive connection between stakeholder engagement and service delivery, indicating that higher inclusivity improves project outcomes and service delivery.

Research by Omoleke et al. (2023) evaluated the viewpoints of health workers, traditional medical practitioners, and parents on attitudes, immunization advocacy, and knowledge in Borno State, North-Eastern Nigeria. Utilizing a cross-sectional design, the research analyzed quantitative data from 4,288 stakeholders across 18 local government areas, comprising 1,763 parents, 1,707 conventional medical practitioners (TMPs), and 818 healthcare practitioners aged 20 to 59 years. The sample included a higher proportion of males whereby 57.8% were parents, 71.8% conventional medical practitioners, and 57.3% health workers. Based on the findings, the awareness of the immunization initiatives ranged from 87.2% to 93.4%. The findings indicated that 57.1% of healthcare workers and 67.9% of parents had earlier participated in immunization efforts, whereas only 27.8% of TMPs reported participation. Major barriers to immunization uptake included safety concerns, a preference for herbal remedies and charms, religious and cultural beliefs, and perceptions of vaccination as a Western practice. The study revealed that most of the responding individuals believed that community leaders, religious figures, and TMPs need to be encompassed in immunization advocacy, even though 56.9% felt that societal leaders should be more involved in advocating and contributing in immunization programs. The study concluded that enhancing the participation of critical stakeholders in advocacy and policy execution could improve acceptance and ownership of immunization initiatives in vulnerable communities.

Ogunyemi and Olamide (2021) studied the impact of stakeholder inclusivity on health service delivery in Nigeria. In the study, the independent variables included stakeholder participation,

communication, and collaboration. They used a mixed-methods method for data gathering, merging surveys and interviews with healthcare providers, community members, and health officials. The target population comprised these stakeholders across various regions in Nigeria, with purposive sampling selecting those actively involved in health services. The data collected included qualitative insights on engagement practices and quantitative health service delivery metrics. The research established a positive association between stakeholder inclusivity and improved health service delivery, indicating that greater inclusivity enhances service effectiveness.

García and Guzmán (2022) explored public participation and stakeholder inclusivity in environmental service delivery in Chile. The independent variables included levels of public participation, stakeholder engagement, and collaboration. They employed a mixed-methods tactic, utilizing surveys and focus group discussions to gather data. The target population consisted of community members, environmental activists, and government officials involved in environmental services across Chile. Purposive sampling was utilized to choose participants actively engaged in these services. The data collected comprised qualitative feedback on participation practices and quantitative measures of service delivery effectiveness. The research found a positive association between stakeholder inclusivity and environmental service delivery thus demonstrating improved outcomes with higher inclusivity.

2.3.2 Transparency and Service Delivery

Separate study done by Hwang et al. (2024) examined the responsibility of operational transparency in service design and its impact on customer responses in the hospitality and tourism sectors. The research focused on how increasing operational transparency allows customers to perceive the labor and impact of service staff during the service provision and delivery method. The research investigated the impacts of operational transparency on consumers' brand assessment and purchase purpose, mediated by customer appreciation (affective response) and perceived value (cognitive response). Using two between-subjects experiments, the first evaluation identified the successive arbitrating responsibilities of customer appreciation and apparent worth in the connection between operative transparency and consumer' brand evaluation and purchase purpose. The second study revealed these effects were significant only when relationship norms were strong within the customer-

service brand relationship. The findings emphasized operational transparency's theoretical and managerial inferences in improving the customer service experience, suggesting that ensuring transparent practices can positively influence customer perceptions and behaviors.

Nwagboso and Eze (2020) evaluated the effect of transparency on public service delivery within Nigerian ministries, focusing specifically on how transparency practices influence service outcomes. Data was collected through surveys administered to ministry employees using a stratified sampling approach to guarantee a representative sample from various ministries. The target population comprised employees working in selected ministries, and the data collected included both qualitative feedback regarding the effectiveness of transparency practices and quantitative measures of service delivery outcomes. The results revealed a mixed connection between transparency and improved service delivery, indicating that even though some employees recognized the benefits of transparency in enhancing accountability and efficiency, others reported challenges that hindered its effectiveness. The study thus concluded that a deeper understanding of local contexts is necessary for improving service delivery through transparency initiatives.

Wang and Zhang (2021) investigated the connection between government transparency and performance in local Chinese governments, focusing on how transparency programs impact governmental effectiveness. The independent variable in the research was the implementation of transparency programs, which aimed to enhance accountability and public trust. Using secondary data from government reports, the researchers applied a stratified sampling approach to guarantee a representative selection of local government entities. The data collected comprised various performance metrics alongside transparency measures, such as the availability of public information and citizen engagement levels. The outcomes exposed a positive association between transparency and government performance, demonstrating that higher stages of transparency were related with improved consequences in local governance. The study recommended that enhanced openness leads to more effective and responsive local administrations.

Martinez and McCarthy (2022) examined the responsibility of transparency in enhancing service delivery in Argentinian municipalities. The independent variable was transparency measures. Data was gathered through interviews with municipal officials utilizing a random

sampling method. The target population comprised municipal officials. The type of data collected included qualitative insights on transparency practices and quantitative service delivery metrics. The results demonstrated a negative connection between transparency and service delivery.

2.3.3 Public Participation and Service Delivery

A study by Manaf et al. (2023) explored citizen perceptions and public servant responsibility in offering local government amenities in Malaysia. The results indicated that even though respondents were normally gratified with the services offered, three key accountability issues emerged: limited citizen participation in programs, inadequate responses to grievances, and delayed action in repairing dilapidated infrastructure. The study added to public management literature by presenting the gap between citizen expectations and public servant accountability. It recommended that local governments enhance citizen engagement in decision-making procedures to advance monitoring of service delivery.

A study by Ngoyoni (2021) assessed the impact of public input on service delivery in Isiolo County, Kenya. The findings revealed gaps in public participation processes, which negatively impacted service delivery. The research found that the County had not developed programs to develop the capacity of residents for effective participation in managing local affairs, and there was no feedback mechanism to inform residents how their input swayed final conclusions. The study concluded that enhancing public participation by fulfilling necessary preconditions would improve service delivery in Isiolo County.

Mwangi and Njuguna (2019) assessed the impact of public input on service delivery in Kenyan county governments. The independent variables were participation levels and engagement methods. Data was collected through questionnaires from county residents using random sampling. The target population included residents of various counties. The type of data collected included both qualitative feedback on participation practices and quantitative service delivery outcomes. The study found a mixed reaction kind of association between public input and improved service delivery. Almeida and Gomes (2020) evaluated the role of citizen input in public service delivery in Brazil. The independent variables were participation methods and engagement practices. They collected data via surveys from citizens using a stratified sampling method. The target population comprised of citizens in

different regions. The data collected included qualitative insights and quantitative measures of service effectiveness where the outcomes indicated a negative consequence of public participation on service delivery.

A research by Kejo (2023) examined worker participation's effects on enhancing service delivery performance at Kigoma District Council in Tanzania. The research, directed by the SERVIQUAL approach utilized a descriptive cross-sectional research design that incorporated a mixed-method tactic. A sample size of 284 respondents were selected from a population of 1,690 employees. Data was gathered in various methods that include closed-ended interviews, questionnaires, and document reviews and examined utilizing regression and descriptive statistics. The results revealed that subordinate workers regularly participated in department conferences, cross-department collaborations, and trade union representation but rarely engaged in strategic planning, customer service charter formulation, and performance target setting. Significant factors influencing employee participation included compensation leadership, packages, and career growth. Additionally, employee participation positively impacted service delivery regarding reliability, responsiveness, empathy, and assurance. The study concluded that enhancing employee participation would improve service delivery, especially in decision-making procedures.

Elsewhere, Chisanga et al. (2023) evaluated the setup and degree of civic input in the service delivery in the case of Choma Municipal Council in Zambia, concentrating on community participation in improving local authority services. The results indicated that 70.3% of community members participated in decision-making and planning procedures, even though 23.4% partook in the implementation stage, with limited engagement in evaluation. The research revealed that community contribution certainly influenced service delivery by helping local councils better understand community necessities in addition to creating efficient response mechanisms. The study recommended enhancing community participation through active representation, capacity building for community leaders, improving transparency.

2.3.4 Accountability and Service Delivery

In Brazil, Toral (2024) examined how political appointments affect administrative accountability and service delivery. The research challenged the traditional view that political

appointments weaken development by selecting less competent individuals or reducing bureaucratic effort. Instead, the study argued that patronage influences outcomes by altering how bureaucrats work, providing connections to politicians that grant access to resources, improve evaluation, and enable the utilization of rewards and sanctions. These connections were consistent with priorities, build mutual trust, and, under particular conditions, improve public service delivery. The theory was tested utilizing data from Brazilian municipal governments by utilizing various approaches that encompassed two quasi-experiments, original surveys of administrators and politicians, and exhaustive interviews. The results demonstrated that political appointments had countervailing effects on bureaucratic governance, enhancing accountability and effectiveness in some contexts.

A study by Fadison et al. (2024) found out that funds distribution, auditing processes, and record-keeping structures positively and meaningfully impacted service delivery. The research resolved that enhancing these financial accountability measures would enhance service delivery in Kabale District. The research, therefore, recommended strengthening efforts in auditing, funds disbursement, and record-keeping systems to guarantee justifiable service delivery in the district.

Okech and Awuor (2020) analyzed the effect of accountability mechanisms on service delivery in Kenya's health sector. The independent variables included various accountability measures. They gathered data via interviews with healthcare professionals using a purposive sampling method. The target population consisted of healthcare professionals within the sector. The type of data collected included qualitative insights on accountability practices and quantitative health service delivery metrics. The results showed a mixed reaction association between accountability and service delivery.

Rahman and Ali (2021) examined the linkage between accountability and service delivery in Bangladesh's public sector. The independent variables were accountability practices. Data was collected through surveys from public sector employees using purposive sampling. The target population encompassed workers in the public sector. The type of data collected comprised qualitative responses on accountability measures and quantitative service delivery outcomes. The research indicated a negative association between accountability and service delivery.

Elsewhere, Agyeman and Asare (2022) investigated accountability mechanisms and their impact on service delivery with focus on Ghana. The independent variables were accountability mechanisms. Additionally, utilizing a random sampling process, data was assembled via questionnaires from local government officials. The target population comprised local government officials. The data collected included qualitative insights on accountability practices and quantitative measures of service delivery. The outcomes demonstrated a positive association between accountability and improved service delivery.

Additionally, a review by Mwenzwa (2022) focused on the institutional framework for transparency and responsibility in the case of public service delivery in Kenya. The research examined the importance of ethics, integrity, and moral standards in ensuring efficiency in resource utilization and effectiveness in service delivery. It revealed how transparency and accountability are essential for preventing corruption and ensuring proper work ethics. Despite efforts over the past few decades, corruption remains a deep-rooted issue in Kenya, negatively affecting savings, investments, and talent allocation. In response, the Kenyan government has implemented several control mechanisms aimed at combating corruption, with an institutional framework designed to guide the conduct of public affairs and address misconduct. The study analyzed the challenges in implementing this framework and recommended legal and policy reforms to improve accountability and transparency in Kenya's public service.

2.4 Summary of Review and Research Gaps

The reviewed empirical studies provide a broad understanding of how stakeholder inclusivity influences service delivery in different governance contexts. Research by Adebawale (2024), Karama et al. (2019), and Sharma and Raut (2020) confirms that involving diverse stakeholders such as citizens, civil servants, and community leaders enhances administrative effectiveness and promotes more inclusive service delivery outcomes. These studies highlight that collaborative decision-making and active participation improve goal alignment, transparency, and resource allocation. Similarly, findings by Omoleke et al. (2023) and Ogunyemi and Olamide (2021) suggest that stakeholder engagement is essential in the delivery of health and environmental services. Despite these positive outcomes, the studies do not fully explore how governance frameworks at the county level support or obstruct stakeholder involvement. This creates a contextual gap that the current study addresses by

assessing how stakeholder inclusivity, as a core principle of corporate governance, affects service delivery in Embu County.

Studies focusing on transparency, such as Firman et al. (2024), Wang and Zhang (2021), and Nwagboso and Eze (2020), provide evidence that transparency initiatives particularly those involving citizen oversight and access to information are strongly associated with improved public service delivery. These studies emphasize that transparency allows for better monitoring, enhanced accountability, and increased public trust. Additionally, Hwang et al. (2024) shows that operational transparency can improve user satisfaction and perceptions of value, especially in service-oriented sectors. Nonetheless, most of these studies are situated in national or sector-specific contexts, offering limited insight into how county-level institutions like Embu County implement and sustain transparency practices. The current research bridges this gap by examining transparency within Embu's county governance structures and its role in shaping service outcomes.

Empirical findings on public participation, such as those by Manaf et al. (2023), Ngoyoni (2021), and Mwangi and Njuguna (2019), illustrate how citizen involvement in governance processes directly influences the quality and responsiveness of local service delivery. These studies identify key barriers, including limited citizen capacity, lack of feedback systems, and minimal inclusion in strategic planning. While Chisanga et al. (2023) and Kejo (2023) reinforce the positive outcomes of public involvement particularly in planning, decision-making, and responsiveness the studies highlight persistent structural and institutional gaps that undermine effective participation. These gaps are more pronounced in devolved units, where participatory governance is often underfunded or poorly structured. Therefore, the current study seeks to examine how public participation mechanisms in Embu County influence service delivery, focusing on inclusivity, engagement frameworks, and institutional support.

Accountability has also emerged as a critical determinant of service delivery, as seen in studies by Fadison et al. (2024), Toral (2024), and Agyeman and Asare (2022). These researchers confirm that financial oversight, audits, and responsible leadership are positively associated with better service outcomes, especially in local government contexts. Toral (2024) adds that political appointments when structured effectively can strengthen

accountability links between bureaucrats and political leaders. However, other studies, including Okech and Awuor (2020) and Rahman and Ali (2021), present mixed or negative associations between accountability and service delivery, indicating that the mere presence of accountability mechanisms does not guarantee effectiveness. These contrasting results point to the need for contextual analysis of how accountability is enacted and enforced within devolved systems, which this study addresses by evaluating Embu County's accountability structures in relation to service delivery.

Additionally, the reviewed studies reveal that while stakeholder inclusivity, transparency, public participation, and accountability are generally beneficial to service delivery, many empirical inquiries lack integration of these governance dimensions into a unified framework. Most research tends to isolate each variable, often focusing on one or two aspects without exploring their interdependence. This methodological gap limits the ability to understand how these components interact to influence outcomes in a real-world governance setting. Moreover, much of the existing research is conducted in non-devolved contexts or outside Kenya, limiting its relevance to the unique administrative and institutional realities of Kenyan county governments. The present study addresses this limitation by using a comprehensive approach to assess how the four corporate governance constructs jointly affect service delivery in Embu County.

In conclusion, the empirical literature reviewed affirms that strong corporate governance practices centered on stakeholder inclusivity, transparency, public participation, and accountability are instrumental in promoting effective service delivery. Nonetheless, significant contextual, conceptual, and methodological gaps remain, particularly concerning how these governance principles operate within county governments in Kenya. By focusing on Embu County, this study aims to fill these gaps by offering evidence-based insights into the challenges and opportunities within county-level governance. The findings are expected to inform reforms that will strengthen the delivery of public services and enhance public trust in devolved government structures.

Despite extensive research on stakeholder inclusivity, transparency, public participation, and accountability on service delivery, significant research gaps remain concerning corporate governance in county governments. Prior studies, such as Adebawale (2024) and Karama et

al. (2019), have primarily focused on stakeholder engagement in education and decentralized services but have not examined how corporate governance structures influence service delivery in county governments, presenting a contextual gap. Moreover, Ogunyemi and Olamide (2021) linked stakeholder inclusivity to improved health service delivery in Nigeria, but their study did not address governance mechanisms that facilitate sustainable service improvements, further highlighting a conceptual gap. Similarly, García and Guzmán (2022) found a positive relationship between stakeholder inclusivity and environmental service delivery in Chile, yet their research overlooked how corporate governance structures mediate this relationship, reinforcing the need for an integrated governance framework.

Additionally, studies on transparency and accountability, such as Firman et al. (2024) and Nwagboso and Eze (2020), have primarily focused on citizen engagement and operational transparency but have not explored how governance frameworks ensure accountability and service efficiency within county administrations, revealing a conceptual gap. Research by Toral (2024) in Brazil and Fadison et al. (2024) in Uganda assessed financial accountability in service delivery but did not examine governance mechanisms beyond financial controls, limiting their applicability to broader governance structures. Furthermore, even though Mwendwa (2022) examined institutional frameworks for transparency in Kenya's public service, it focused mainly on corruption prevention rather than the role of corporate governance in ensuring efficient and ethical leadership within county governments, contributing to a contextual gap.

Methodologically, prior studies predominantly relied on qualitative and case study approaches, limiting generalizability. For instance, Toral (2024) used a qualitative analysis of governance reports, even though Ogunyemi and Olamide (2021) employed a descriptive approach, lacking robust statistical analysis to establish causal relationships between corporate governance and service delivery. This study sought to bridge this methodological gap by employing a mixed-methods approach, integrating quantitative analysis to assess governance mechanisms' impact on service delivery outcomes.

Given these gaps, this study provided an in-depth analysis of how corporate governance—encompassing stakeholder inclusivity, transparency, public participation, and accountability—affects service delivery in Embu County. The conceptual gap in linking

governance mechanisms to service efficiency, and the methodological gap in employing rigorous statistical analysis, this research is expected to contribute to the existing body of knowledge and inform policy interventions aimed at enhancing governance structures in devolved governments. Table 2.1 summarizes key experiential studies, highlighting the association between variables and the specific gaps this study seeks to address.

Table 2.1 Summary of Research Gaps

Author	Title	Findings	Research Gaps	The emphasis of the Study
Sharma and Raut (2020)	Stakeholder engagement and inclusive service delivery in urban infrastructure projects in India.	The research concluded that there was a positive association between service delivery and stakeholder engagement.	Conceptual gap - Concentrated on service delivery in urban infrastructure projects in India.	The effect of corporate governance on service delivery in Kenya's Embu County Government was the main focus of the study.
Nwagboso and Eze (2020)	The affiliation between performance and government transparency in local Chinese governments	The research discovered a conflicting relationship between government performance and transparency.	Conceptual gap - Focused on local Chinese governments. Methodological gap - Secondary sources were used for data.	Primary and secondary data was utilized.
Almeida and Gomes (2020)	Evaluated the responsibility of citizen participation in public service delivery in Brazil.	The conclusions demonstrated that public participation has a detrimental effect on service delivery.	Conceptual gap - Focused on public service delivery in Brazil.	The impact of corporate governance on service delivery in Embu County Government in Kenya was the main focus of the study.
Rahman and Ali (2021)	Examined the association between service	The results of the study showed a negative correlation	Conceptual gap - Focused on service delivery in the public	The effect of corporate governance on service delivery

	delivery and accountability in Bangladesh's public sector.	between service delivery and accountability.	sector of Bangladesh.	in Kenya's Embu County Government was the main focus of the study.
Ogunyemi and Olamide (2021)	Assessed how Nigerian health service delivery is affected by stakeholder inclusion.	The research established a positive connection between stakeholder inclusivity and improved health service delivery.	Conceptual gap - Focused on Nigerian local governments.	The impact of corporate governance on service delivery in Kenya's Embu County Government was the main focus of the study.
Omoleke et al. (2023)	Perspectives on immunization advocacy in Borno State, Nigeria.	Found that traditional medical practitioners had low participation in immunization advocacy.	Contextual gap - Focused on immunization efforts in Nigeria.	The study emphasized on focusing on service delivery and corporate governance in Kenya's Embu County Government.
García and Guzmán (2022)	Public participation and stakeholder inclusivity in environmental service delivery in Chile.	The research found a positive association between stakeholder inclusivity and environmental service delivery.	Conceptual gap - Focused on environmental services in Chile.	Corporate governance and service delivery in Kenya's Embu County Government was the main focus of the study.
Firman et al. (2024).	Responsibility of citizen participation in improving public service transparency.	A strong connection was found between increased citizen participation and enhanced transparency in public services.	Conceptual gap - Focused on public service transparency.	The study focused on service delivery and corporate governance in Kenya's Embu County Government.

Hwang, Lee, and Legendre (2024)	Role of operational transparency in service strategy in the hospitality and tourism sector.	Operational transparency positively influenced customer perceptions and behaviors.	Contextual gap - Focused on the hospitality and tourism sector.	The concentration of the study was on service delivery and corporate governance in Kenya's Embu County Government.
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Source: Researcher (2025)

2.5 Conceptual Framework

A conceptual framework acts as the intellectual foundation for research, providing a roadmap and structure to investigate complex phenomena. The proposed relation between dependent and independent variables is depicted by the conceptual framework in Figure 2.1.

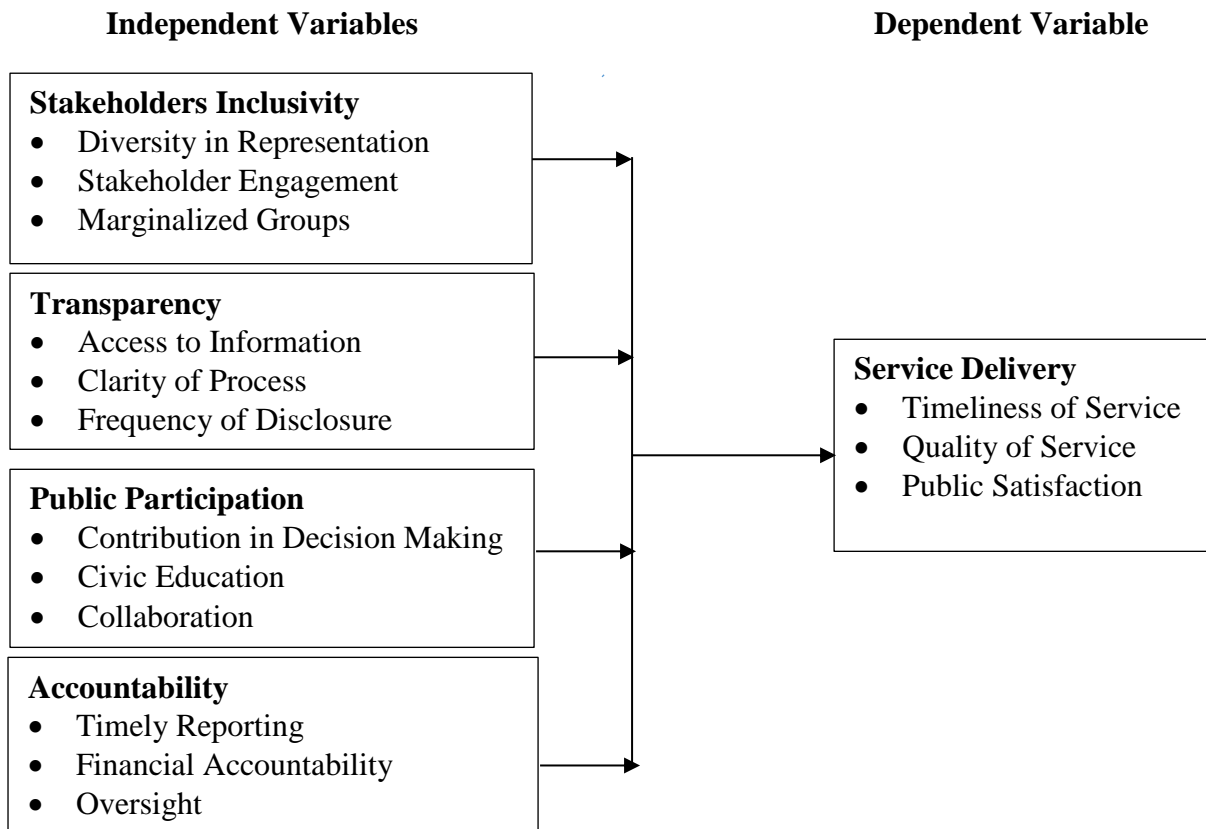


Figure 2.2: Conceptual Framework

Source: Author (2025)

The conceptual framework in Figure 2.2 illustrated the relationship between corporate governance (independent variable) and service delivery (dependent variable) in Embu County Government. Corporate governance is examined through key dimensions such as stakeholder inclusivity, transparency, public participation, and Accountability, which influence the quality, timeliness, and public satisfaction of service delivery. The framework theorize that strong governance structures enhance reliability, responsiveness, and public trust in service provision, even though weak governance leads to inefficiencies, corruption, and poor service outcomes. This structured relationship provides a foundation for analyzing how governance reforms can improve service delivery in the county.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter covers research philosophy, then proposed research design, the empirical structure, and the study population. Additionally, the chapter covers the sample size and sampling methods, the data collection instruments and measures, the pilot research, as well as the validity and consistency of the instruments. It further elaborates on the data analysis methods and exhibition techniques. The chapter concludes by addressing the moral considerations that will be observed throughout the research approach.

3.2 Research Design

Depending on the study's objectives, research design can be categorized into descriptive, experimental, and exploratory (Kothari, 2004). The design also determines the tools and methods for data collection and examination (Saunders et al., 2016). This study adopted a cross-sectional research design. A cross-sectional research design is appropriate for this study because as it will allow for the assessment of the relationship between corporate governance and service delivery at a single point in time, providing a snapshot of prevailing conditions efficiently (Kothari & Garg, 2019). Moreover, this design was suitable for providing precise explanation on the features of a discrete event or group in a real-life situation (Kothari, 2014).

3.3 Target Population

Target population includes all people who possess the features of interest, pertinent to the research problem (Creswell, 2014). The population can be categorized by geographic, demographic, or other criteria based on the study's purposes (Cooper & Schindler, 2014). The target population for this research comprised 248 workers from Embu County, made up of 30 Directors/Deputy Directors, 10 Chief Executive Committee Members, 20 Ward Administrators, 14 Chief Officers and 174 Village Administrators (Embu County Public Service Board, 2025). The study targeted this group because they are key decision-makers and implementers of corporate governance policies within the Embu County Government. The study's goals of stakeholder's inclusivity, accountability, public participation, and transparency are all directly impacted by their positions. As shown in Table 3.1.

Table 3.1: Target Population

Category	Target Population	Percentage (%)
Chief Executive Committee Members	10	4
Chief Officers	14	6
Directors/Deputy Directors	30	12
Ward Administrators	20	8
Village Administrators	174	70
Total	248	100

Source: Embu County Public Service Board (2025)

3.4 Sampling Design and Procedure

This study adopted a proportionate stratified and simple random sampling technique to ensure adequate representation of all key departments within Embu County Government. Simple random sampling was then applied within each stratum to select respondents, reducing potential bias and improving the generalizability of findings. This approach ensured that each category of the target population has a fair chance of selection even though maintaining proportionality to the overall population distribution. The required sample size was determined using Yamane's (1967) formula for sample size calculation:

$$n = \frac{N}{1 + N(e^2)}$$

$$n = \frac{N}{1 + N(e^2)}$$

Where:

n = Sample size

N = Target population (248)

e = Margin of error (5%) or 0.05

Substituting values:

$$n = \frac{248}{1 + 248(0.05)^2} = 1.62248 \approx 153$$

Thus, the required sample size for this study was 153 respondents. Proportionate sampling is applied to allocate the sample across the different strata based on their representation in the total population. Thus, the sample size is depicted in Table 3.2.

Table 3.2: Sample Size

Category	Population	Sample Proportion	Sample Size	%
Chief Executive Committee Members	10	$(10/248) \times 153$	6	3.9
Chief Officers	14	$(14/248) \times 153$	9	5.9
Directors/Deputy Directors	30	$(30/248) \times 153$	19	12.4
Ward Administrators	20	$(20/248) \times 153$	12	7.8
Village Administrators	174	$(174/248) \times 153$	107	70
Total	248	100%	153	100

Source: Researcher (2025)

3.5 Research Instrument

A structured questionnaire was used to collect primary data for this investigation. A questionnaire consists of a pre-written set of questions with responses recorded by the respondents, usually utilizing options that are very well defined (Mugenda & Mugenda, 2003). A questionnaire with five responses using the Likert scale will be employed. According to Abdie (2018), a Likert scale refers to a rating scale that measures attitudes, behaviors, and opinions using a series of five dimensions. Since the responses in a Likert scale are fixed, the data is easier and quicker to analyze than data from open-ended survey questions. Besides, the Likert scale allows for a variety of answers, giving further details rather than simple yes or no answers. Likert scales are used to convert qualitative replies into numerical values. Thus, a Likert scale was more suitable for this study to assess the participants' behavior, perceptions, and attitudes (Mugenda & Mugenda, 2003; Zikmund et al., 2010). The study addressed potential biases in self-reported data by ensuring respondent anonymity and using well-structured, neutrally worded questions to minimize social desirability and response biases.

3.5.1 Pilot Study

To ensure the research questions are effectively addressed, a pilot study was conducted using 10% of the sample size, totaling 25 respondents. This phase tested the clarity, reliability, and relevance of the questionnaire. Participants in the pilot were excluded from the main study to prevent bias.

3.5.2 Test of Validity

The study employed content validity testing to assess the appropriateness and accuracy of the questionnaire in capturing the intended variables. This approach involved engaging academic supervisors and field experts with extensive knowledge in corporate governance management. These experts were requested to review and complete the questionnaire to determine whether the items adequately represented the constructs under investigation. Their feedback was used to evaluate the clarity, relevance, and comprehensiveness of each question. Where necessary, modifications were made to improve the wording and alignment of items with the study objectives. This process ensured that the data collection tool was conceptually sound and suitable for use in the healthcare context.

3.5.3 Test of Reliability

Using Cronbach's alpha, the questionnaire's reliability was evaluated. According to Creswell and Creswell (2017), dependability is demonstrated when a person administers a questionnaire to a respondent twice as a means of gathering data and the answers from the second interview are comparable to those from the first. A Cronbach alpha coefficient of 0.7 or above was taken into consideration in this study in order for it to be accomplished. According to Kothari and Gaurav (2014), a Cronbach alpha (α) score of 0.7 or greater denotes reliable items in the questionnaire, demonstrating that their internal consistency is rather good. Reliability test results are presented in Table 3.3.

Table 3.3: Reliability Analysis

Variable	Number of Items	$\alpha > 0.7$	Comment
Stakeholders' Inclusivity	6	0.749	Reliable
Transparency	6	0.824	Reliable
Public Participation	6	0.765	Reliable
Accountability	6	0.844	Reliable
Service Delivery	6	0.739	Reliable
Overall Reliability		0.7842	Reliable

Source: Pilot Data (2025)

The findings in Table 3.3 showed that the Cronbach’s alpha values for all the variables were above the acceptable threshold of 0.7, indicating that the questionnaire was reliable for data collection.

3.6 Procedure for Collecting Data

To facilitate access to the necessary information from the target population, the researcher obtained an introduction letter from the respective university. Additionally, research licenses was secured from NACOSTI before initiating the study or reaching out to participants. The data collection process involved administering questionnaires using the drop-and-pick method, this allowed respondents ample time to complete them before retrieval. This method ensured that participants provided thoughtful responses, thereby improving the accuracy and reliability of the collected data.

3.7 Analysis and Presentation of Results

Once survey data was collected, it underwent cleaning, classification, and coding before being entered into SPSS for analysis. Descriptive statistics such as means, SDs, and percentages summarized the responses. To explore variable relationships, inferential statistics such as correlation and regression analysis was applied. ANOVA was used to test overall model significance, with a 0.05 p-value threshold guiding interpretation. Findings informed the study’s conclusions and broader generalizations. To determine whether the independent factors in the study had a significant impact on the dependent variable, multiple regression was utilized to assess the individual regression coefficient, as illustrated below.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon \dots \dots \dots (3.1)$$

Where;

Y= Service Delivery

β_0 = Constant (intercept)

$\beta_1, \beta_2, \beta_3$ and β_4 = Beta coefficients of independent variables

X_1 = Stakeholder Inclusivity

X_2 = Transparency

X_3 = Public Participation

X_4 = Accountability

ε = Error term

3.8 Research Ethics

To uphold ethical standards in conducting and reporting the research, the study followed professional guidelines and regulatory requirements. Permission was first obtained from Kenyatta University's graduate school, followed by a research license from NACOSTI. Participants were fully informed about the purpose, process, and academic intent of the study. Voluntary participation was emphasized, with respondents assured they could withdraw at any stage without penalty. Confidentiality and anonymity were strictly maintained, and no personal identifiers were recorded or shared. A detailed consent form was provided outlining participants' rights, the study's scope, and any potential risks. All respondents gave informed consent prior to data collection.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.1 Introduction

The study explored the effect of corporate governance on service delivery in Embu County Government, Kenya. This chapter covers response rate, demographic characteristics of the respondents, pilot results, descriptive statistics and inferential analyses.

4.2 Response Rate

The study aimed to evaluate how many completed questionnaires were returned by the targeted respondents. As noted by Kothari (2004), response rate reflects the percentage of issued instruments that are properly filled and returned. In this case, 153 individuals received questionnaires to assess corporate governance and service delivery in Embu County.

Table 4.1: Response Rate

Response	Frequency	Percentage
Returned	148	96.7
Unreturned	5	3.3
Total	153	100

Source: Survey Data (2025)

Table 4.1 shows that out of the 153 targeted participants, 148 returned fully completed questionnaires, resulting in a high response rate of 96.7%. This strong return rate was due to proper coordination and consistent follow-up during data collection. Kothari (2009) considers a 60% response rate acceptable, while Sheehan (2001) views 50% as the minimum threshold for valid analysis. Thus, the return rate in this study reflects strong sample coverage, enhancing the reliability and general relevance of conclusions drawn on how corporate governance influences service delivery in Embu County Government.

4.3 Demographic Information on Respondents

These demographics were necessary for analyzing the composition of the sample size. The primary objective of collecting personal information from the respondents was to

acknowledge their diverse characteristics and assess their capacity to provide reliable data on corporate governance and service delivery in Embu County Government. The personal and preliminary information collected included; gender, age, and highest level of education. The demographic results are summarized in Table 4.2.

Table 4.2: Demographic Characteristics

Demographic Information	Distribution	Respondents	Percentage
Gender	Male	85	57.4
	Female	63	42.6
Age Bracket	20-29 Years	40	27
	30-39 Years	50	33.8
	40-49 Years	35	23.6
	50 and above	23	15.5
Education Level	Diploma	40	27
	Bachelor's Degree	55	37.2
	Master's Degree	38	25.7
	Doctorate	15	10.1

Source: Survey Data (2025)

The results in Table 4.2 show that 57.4% of the respondents were male, even though 42.6% were female. This indicates a slight gender imbalance, with a higher proportion of male respondents, which may reflect the gender composition of employees within Embu County Government. Despite this, the relatively balanced representation of both genders ensures the study captures diverse perspectives on corporate governance and service delivery. Research by Guidry (2012) points to the significance of considering gender differences in understanding organizational behavior and making informed recommendations for policy and practice. In this context, the inclusion of both male and female respondents provides a broader understanding of the factors affecting corporate governance and service delivery in the county.

Regarding age, the majority of respondents (33.8%) were between the ages of 30-39 years, followed by 27% in the 20-29 years age bracket. The remaining respondents were divided

across the older age groups, with 23.6% aged 40-49 years, and 15.5% aged 50 and above. The dominance of younger age groups (20-39 years) suggests that the workforce is relatively young, which is likely to influence perceptions of corporate governance and service delivery. Younger employees may prioritize career development opportunities and technological developments, as suggested by Mwangi (2022), who emphasized the significance of targeting younger employees' needs in the context of organizational development. On the other hand, older employees may have different priorities, such as stability and long-term job security.

The educational level distribution indicates that 37.2% of respondents held a bachelor's degree, even though 27% had a diploma, 25.7% had a master's degree, and 10.1% had a doctorate. The prominence of degree holders, particularly bachelors and master's degrees, reflects the county's emphasis on hiring qualified staff. This level of education suggests that employees are likely to have advanced knowledge and expectations regarding corporate governance and service delivery. This finding shows the importance of tailoring corporate governance strategies to meet the needs of employees with varying educational backgrounds. Additionally, employees with advanced qualifications, such as master's and doctorate degrees, may expect more challenging responsibilities and opportunities for professional development, which could impact their engagement with governance practices.

4.4 Descriptive Analysis

The variable statements were rated on a five-point Likert scale: 1-strongly disagree, 2-disagree, and 3-undecided. 4: agree; 5: strongly agree. The participants were asked to read the statements and indicate the extent to which they agreed with them.

4.4.1 Stakeholders' Inclusivity

The first objective of the study was to assess the effect of stakeholders' inclusivity on service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 4.3.

Table 4.3: Descriptive Statistics on Stakeholders' Inclusivity

Statement	SD	D	N	A	SA	Mean	Std. Dev
The County government ensures diversity in representation, including gender, minority groups, and persons with disabilities, in decision-making processes.	6.50%	4.60%	13.90%	29.60%	45.40%	4.028	1.172
Stakeholder engagement is prioritized in the County's service delivery planning, ensuring regular consultations with key stakeholders.	4.60%	10.20%	15.70%	26.90%	42.60%	3.926	1.190
Marginalized groups, such as youth and women, are actively included in discussions on service delivery priorities.	4.60%	4.60%	19.40%	21.30%	50.00%	4.074	1.141
The Embu County government effectively engages stakeholders through transparent communication and feedback mechanisms.	6.50%	12.00%	16.70%	25.00%	39.80%	3.796	1.266
The county's resource allocation for service delivery reflects stakeholders' input, especially that of underrepresented groups.	4.60%	7.40%	10.20%	23.10%	54.60%	4.157	1.161
The inclusivity of diverse stakeholder groups has positively influenced service delivery outcomes in Embu County.	6.50%	3.70%	13.00%	25.90%	50.90%	4.111	1.171
Overall						3.979	1.184

Source: Survey Data 2025

The results in Table 4.3 indicate that a majority of respondents expressed agreement with statements related to stakeholders' inclusivity in Embu County Government's decision-making processes and service delivery planning. Specifically, 74.0% of respondents agreed that the County government ensures diversity in representation, including gender, minority groups, and persons with disabilities, in decision-making processes (Mean = 4.028, SD = 1.172). The mean suggests that respondents generally perceive the government as inclusive, reflecting a positive outlook on diversity in governance. However, the SD indicates some variation in opinions, suggesting that even though many respondents viewed diversity positively, others may have differing perspectives.

Similarly, 69.5% of respondents agreed that stakeholder engagement is prioritized in the County's service delivery planning, ensuring regular consultations with key stakeholders (Mean = 3.926, SD = 1.190). This result reflects a positive perception of stakeholder consultations, though the moderate SD indicates some inconsistencies in how respondents experienced the frequency and quality of such engagement. A similar pattern is observed in the statement regarding the active inclusion of marginalized groups, such as youth and women, in discussions on service delivery priorities, where 71.3% of respondents agreed (Mean = 4.074, SD = 1.141). The mean suggests that a majority of respondents believe marginalized groups are actively involved in decision-making, even though the SD indicates slight variation in respondents' experiences, suggesting that some respondents may have felt excluded.

Regarding the County government's effectiveness in engaging stakeholders through transparent communication and feedback mechanisms, 64.8% of respondents agreed (Mean = 3.796, SD = 1.266). Even though this mean still reflects a positive perception, the higher SD indicates more variation in responses, implying that not all respondents felt the same level of transparency and communication in the engagement process. In terms of resource allocation reflecting stakeholders' input, especially from underrepresented groups, 77.7% of respondents agreed (Mean = 4.157, SD = 1.161). This result shows a strong consensus that stakeholders' input, particularly from marginalized groups, is reflected in resource allocation, with a moderate SD indicating some variation in how respondents viewed this process.

The statement about the positive influence of diverse stakeholder inclusivity on service delivery outcomes in Embu County had 76.8% of respondents agreeing (Mean = 4.111, SD = 1.171). The high mean indicates that respondents generally believe inclusivity has a positive impact on service delivery, though the SD suggests some differing opinions on the strength of this effect. The overall mean across all statements was 3.979 with a corresponding standard deviation of 1.184. This suggests that respondents generally perceived stakeholders' inclusivity in decision-making and service delivery planning as a positive factor. These findings imply that even though Embu County Government is making strides toward inclusive governance, further efforts may be needed to ensure more uniform experiences of inclusivity across all stakeholder groups, particularly in communication, transparency, and the actual impact of stakeholder input on resource allocation and service delivery outcomes.

4.4.2 Transparency

The second objective of the study was to evaluate the effect of transparency on service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 4.4.

Table 4.4: Descriptive Statistics on Transparency

Statement	SD	D	N	A	SA	Mean	Std. Dev
The Embu County government ensures timely access to budget and expenditure reports for the public.	2.80%	9.30%	25.90%	33.30%	28.70%	3.759	1.058
Information regarding service delivery processes is presented with clarity and detail, making it easy to understand.	2.80%	6.50%	33.60%	27.10%	29.90%	3.748	1.047
The County government regularly discloses key performance indicators on service delivery through accessible channels.	6.50%	14.00%	26.20%	29.00%	24.30%	3.505	1.193
There is sufficient transparency in how the County allocates resources for service delivery, allowing for public scrutiny.	2.80%	7.40%	25.00%	32.40%	32.40%	3.843	1.052
Citizens have regular access to information on service delivery performance, promoting accountability.	5.60%	7.40%	22.20%	38.90%	25.90%	3.722	1.101
The process for accessing public information on government activities is simple and transparent for Embu County residents.	6.50%	6.50%	23.10%	31.50%	32.40%	3.769	1.165
Overall						3.736	1.103

Source: Survey Data 2025

The results in Table 4.4 show that a majority of respondents expressed agreement with statements related to transparency in Embu County Government's operations and service delivery processes. Specifically, 62.0% of respondents agreed that the County government

ensures timely access to budget and expenditure reports for the public (Mean = 3.759, SD = 1.058). The mean suggests that many respondents perceive the government as providing timely financial information. However, the SD indicates some variation in responses, suggesting that even though many respondents agree, others may feel that the access to financial reports is not as timely or effective.

Regarding the clarity and detail of information on service delivery processes, 56.0% of respondents agreed that the County presents this information in an easily understandable manner (Mean = 3.748, SD = 1.047). This result reflects a favorable perception of how service delivery processes are communicated, though the SD indicates moderate variation, suggesting some respondents may find the presentation of information less clear or detailed. The statement about the County's regular disclosure of key performance indicators (KPIs) on service delivery through accessible channels showed a lower level of agreement, with 53.3% of respondents agreeing (Mean = 3.505, SD = 1.193). This result suggests that even though there is some positive perception of transparency in disclosing KPIs, the higher SD indicates greater inconsistency in responses, implying that access to performance indicators may not be uniform or consistent across the population.

Regarding the transparency of resource allocation for service delivery, 64.8% of respondents agreed that there is sufficient transparency, allowing for public scrutiny (Mean = 3.843, SD = 1.052). This result shows a strong positive perception of resource allocation transparency, although the SD suggests some variation in how respondents perceive the adequacy of transparency in this area. For the statement about citizens' access to information on service delivery performance, 64.8% of respondents agreed (Mean = 3.722, SD = 1.101). This indicates positive view of the access to information, though the SD suggests that some respondents still feel that access to performance data is either inconsistent or not as frequent as it should be. The process for accessing public information on government activities was seen positively by 63.9% of respondents (Mean = 3.769, SD = 1.165), although the SD again points to some variation in how transparent and simple the process is perceived by residents.

The overall mean across all statements was 3.736, with an average SD of 1.103. This high average level of agreement suggests that respondents generally perceive Embu County Government's transparency in budgetary access, service delivery information, and resource

allocation positively. However, the variation in responses indicates that even though many respondents find the transparency efforts commendable, there is some inconsistency in experiences, particularly regarding the accessibility and clarity of key performance indicators and public information. These findings suggest that even though transparency initiatives in Embu County are generally perceived positively, there are still areas where improvements need to be made to ensure more consistent access to information and performance data across all stakeholder groups.

4.4.3 Public Participation

The third objective of the study was to analyze the effect of public participation on service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 4.5.

Table 4.5: Descriptive Statistics on Public Participation

Statement	SD	D	N	A	SA	Mean	Std. Dev
Citizens are actively involved in decision-making activities associated to service delivery in Embu County.	6.50%	6.50%	21.50%	27.10%	38.30%	3.841	1.199
Civic education initiatives by the Embu County government have increased public awareness of participation opportunities.	3.70%	4.70%	23.40%	32.70%	35.50%	3.916	1.056
There is strong collaboration between the County government and citizens in developing service delivery plans.	4.70%	0.90%	14.00%	43.90%	36.40%	4.065	0.984
Public participation has effectively aligned community priorities with the County's service delivery strategies.	3.70%	1.90%	19.60%	29.90%	44.90%	4.103	1.027
The County regularly organizes civic education programs to equip citizens with knowledge on service delivery participation.	3.80%	3.80%	21.70%	27.40%	43.40%	4.028	1.073
Citizens feel their participation in public forums directly impacts service delivery decisions.	3.70%	8.30%	25.00%	29.60%	33.30%	3.806	1.106
Overall						3.991	1.074

Source: Survey Data 2025

The results in Table 4.5 show that a majority of respondents expressed agreement with statements related to public participation in Embu County Government's decision-making processes and service delivery strategies. Specifically, 65.4% of respondents agreed (combined percentage of agree and strongly agree) that citizens are actively involved in decision-making activities related to service delivery in Embu County (Mean = 3.841, SD = 1.199). Regarding civic education initiatives, 68.2% of respondents agreed that these initiatives have increased public awareness of participation opportunities (Mean = 3.916, SD = 1.056). This result reflects a positive perception of the County's efforts to educate the public about participation opportunities. The SD is moderate, indicating some variation in respondents' views on the effectiveness of civic education in raising awareness. The statement about collaboration between the County government and citizens in developing service delivery plans showed that 80.3% of respondents agreed (Mean = 4.065, SD = 0.984). This result indicates strong support for the collaboration between the government and the public in planning service delivery. The low SD suggests that responses were fairly consistent, indicating that most respondents believe in the strength of the collaboration.

Regarding the alignment of community priorities with the County's service delivery strategies, 74.8% of respondents agreed (Mean = 4.103, SD = 1.027). The high mean suggests that many respondents perceive public participation as having a positive influence on aligning community needs with the government's service delivery strategies. The SD indicates some variation, suggesting that while many respondents feel alignment exists, others may perceive this alignment as less effective. For the statement about the County regularly organizing civic education programs, 70.8% of respondents agreed (Mean = 4.028, SD = 1.073). This result reflects a positive view of the County's efforts to provide citizens with knowledge about service delivery participation. The moderate SD suggests that while the majority of respondents appreciate these programs, there is some variation in experiences or perceptions of how frequently these programs are organized.

When asked if citizens feel their participation in public forums directly impacts service delivery decisions, 62.9% of respondents agreed (Mean = 3.806, SD = 1.106). The mean indicates a generally positive perception, but the higher SD suggests that there is some inconsistency in how respondents perceive the direct impact of their participation on decision-making. The overall mean across all statements was 3.991, with an average SD of

1.074. This high average level of agreement suggests that public participation in service delivery is generally perceived positively by the respondents. The moderate variation in responses indicates that while many respondents view public participation as an important and effective part of the service delivery process, there are differences in individual experiences and perceptions, particularly regarding the direct impact of participation. These findings imply that while public participation has been largely successful in aligning community priorities with service delivery strategies, there may still be room for improvement in ensuring that all citizens feel their participation has a tangible impact on decisions.

4.4.4 Accountability

The fourth objective of the study was to establish the effect of accountability on service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 4.6.

Table 4.6: Descriptive Statistics on Accountability

Statement	SD	D	N	A	SA	Mean	Std. Dev.
The Embu County government provides timely and accurate reports on service delivery performance, financial expenditures, and project progress.	0.00%	11.20%	25.20%	31.80%	31.80%	3.841	1.001
There is strong financial accountability across all ministries within the Embu County government.	5.60%	6.50%	22.40%	29.90%	35.50%	3.832	1.153
Effective internal and external oversight bodies monitor service delivery and ensure accountability in Embu County.	2.90%	4.80%	22.90%	26.70%	42.90%	4.019	1.056
Citizens have access to systems for providing feedback on service delivery, and their input is considered for service improvement.	2.80%	6.50%	19.60%	27.10%	43.90%	4.028	1.077
The Embu County government regularly communicates financial accountability measures to the public to enhance transparency.	9.30%	12.00%	19.40%	22.20%	37.00%	3.657	1.334
Oversight bodies in Embu County hold the government accountable for any discrepancies in service delivery and financial management.	6.50%	0.00%	19.40%	29.60%	44.40%	4.056	1.109
Overall						3.930	1.122

Source: Survey Data 2025

The results in Table 4.6 show that a majority of respondents expressed agreement with statements related to accountability in Embu County Government's service delivery processes. Specifically, 63.6% of respondents agreed (combined percentage of agree and strongly agree) that the County government provides timely and accurate reports on service delivery performance, financial expenditures, and project progress (Mean = 3.841, SD = 1.001). The high mean indicates that respondents generally perceive the government as transparent in providing performance and financial reports. The relatively low SD suggests that responses were consistent, with few variations in how respondents viewed the timeliness and accuracy of reports. Regarding financial accountability across ministries, 65.4% of respondents agreed that there is strong financial accountability within the County government (Mean = 3.832, SD = 1.153). This result suggests a positive perception of financial oversight, though the higher SD indicates some variation in responses, implying that not all respondents felt the same level of financial accountability across different ministries.

The statement regarding the effectiveness of internal and external oversight bodies in monitoring service delivery and ensuring accountability showed that 69.6% of respondents agreed (Mean = 4.019, SD = 1.056). This result reflects a strong belief in the role of oversight bodies in ensuring accountability. The moderate SD indicates some variation in respondents' views, but the high mean suggests general confidence in the oversight mechanisms in place. For the statement about citizens having access to feedback systems on service delivery, 71.0% of respondents agreed that their input is considered for service improvement (Mean = 4.028, SD = 1.077). This result indicates a positive perception of the feedback systems, although the higher SD suggests that there may be some inconsistency in how respondents view the impact of their feedback on service improvements.

When asked if the County government regularly communicates financial accountability measures to the public, 59.2% of respondents agreed (Mean = 3.657, SD = 1.334). Regarding the role of oversight bodies in holding the government accountable for discrepancies in service delivery and financial management, 73.0% of respondents agreed (Mean = 4.056, SD = 1.109). This high level of agreement reflects strong confidence in the oversight bodies' ability to hold the government accountable. The moderate SD indicates some variation, but the mean suggests a generally positive perception of the oversight mechanisms.

The overall mean across all statements was 3.930, with an average SD of 1.121. This high average level of agreement suggests that respondents generally perceive Embu County Government's accountability mechanisms as effective in ensuring transparency and service delivery. However, the moderate variation in responses indicates that while many respondents view accountability favorably, there are differences in individual experiences and perceptions, particularly regarding the communication of financial accountability measures. These findings imply that while the County government has made strides in ensuring accountability, there may be areas for improvement in enhancing the consistency and effectiveness of communication and feedback mechanisms.

4.4.5 Service Delivery

The dependent variable was service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 4.7.

Table 4.7: Descriptive Statistics on Service Delivery

Statement	SD	D	N	A	SA	Mean	Std. Dev.
Essential services provided by Embu County are timely and meet the expected delivery schedules.	4.60%	2.80%	26.90%	29.60%	36.10%	3.900	1.081
The quality of essential services offered by Embu County meets residents' expectations.	2.80%	6.50%	15.00%	38.30%	36.40%	4.482	1.034
Most citizens in Embu County can easily access essential services without difficulty.	4.70%	5.60%	19.60%	33.60%	36.40%	3.924	1.108
The level of public satisfaction with service delivery in Embu County is generally high.	2.80%	6.50%	15.00%	37.40%	38.30%	4.021	1.034
Service delivery in Embu County is consistently efficient and effective across all departments.	2.80%	6.50%	18.50%	29.60%	42.60%	4.031	1.067
There is equitable access to essential services, ensuring all citizens, including marginalized groups, can benefit from service delivery.	4.60%	4.60%	19.40%	21.30%	50.00%	4.074	1.141
Overall						4.053	1.077

Source: Survey Data 2025

The results in Table 4.7 show that a majority of respondents expressed agreement with statements related to service delivery in Embu County Government. Specifically, 65.7% of respondents agreed that essential services provided by Embu County are timely and meet the expected delivery schedules (Mean = 3.900, SD = 1.081). The mean indicates that respondents generally perceive services as being delivered on time, while the SD suggests some variation in their experiences, indicating that not all respondents share the same view on the timeliness of service delivery. Regarding the quality of essential services offered by Embu County, 74.7% of respondents agreed that the quality meets residents' expectations (Mean = 4.482, SD = 1.034). This very high mean reflects a strong positive perception of service quality, although the very high SD suggests significant variation in responses. The large SD may imply that while many respondents find the quality of services satisfactory, others may have had vastly different experiences or expectations regarding service quality.

When asked about the accessibility of essential services, 70.0% of respondents agreed that most citizens can easily access services without difficulty (Mean = 3.924, SD = 1.108). This result suggests that a majority of respondents perceive services as easily accessible, though the moderate SD indicates some inconsistency in respondents' experiences, with some possibly finding access more difficult than others. For the statement on public satisfaction with service delivery, 75.7% of respondents agreed that the level of satisfaction is generally high (Mean = 4.021, SD = 1.034). This result shows that a majority of respondents are satisfied with the service delivery in the County. The relatively low SD reflects a more consistent perception of satisfaction, with most respondents agreeing that service delivery meets their expectations.

Regarding the efficiency and effectiveness of service delivery across all departments, 72.2% of respondents agreed (Mean = 4.031, SD = 1.067). This result suggests that respondents generally believe that the County's service delivery is efficient and effective. The moderate SD reflects some variation in responses, indicating that while many respondents view the service delivery as effective, there may be some inconsistency in how different departments perform. Finally, for the statement on equitable access to services, 71.3% of respondents agreed that there is equitable access, ensuring all citizens, including marginalized groups, can benefit from service delivery (Mean = 4.074, SD = 1.141). This result suggests that most respondents perceive services as being accessible to all groups, although the higher SD

indicates some variation in opinions, implying that there may be differing views on the equity of service delivery.

The overall mean across all statements was 4.053, with an average SD of 1.077. This high average level of agreement suggests that respondents generally perceive service delivery in Embu County positively, with services being timely, high-quality, and accessible. However, the moderate to high variation in SDs indicates that there are differing opinions, particularly regarding service quality and equitable access. These findings imply that while most respondents are satisfied with the services, there may be areas where improvements can be made to ensure more consistent and equitable service delivery, particularly in terms of access and service quality.

4.5 Inferential Analysis Results

This section presents both correlation and regression results on the effect of corporate governance on service delivery in Embu County Government, Kenya.

4.5.1 Correlation Analysis Results

In this study, correlation analysis was conducted to determine the association between corporate governance (stakeholders' inclusivity, transparency, public participation and accountability) and service delivery in Embu County Government, Kenya. The results of the correlation analysis for this study are presented in Table 4.8.

Table 4.8: Correlation Matrix

		Service Delivery	Stakeholders' Inclusivity	Transparency	Public Participation	Accountability
Service Delivery	Pearson Correlation Sig. (2-tailed)	1.000				
Stakeholders' Inclusivity	Pearson Correlation Sig. (2-tailed)	.697**	1.000			
Transparency	Pearson Correlation Sig. (2-tailed)	.613**	.545**	1.000		
Public Participation	Pearson Correlation Sig. (2-tailed)	.595**	.511**	.499**	1.000	
Accountability	Pearson Correlation Sig. (2-tailed)	.709**	.601**	.572**	.632**	1.000

** Correlation is significant at the 0.01 level (2-tailed).

Source: Survey Data (2025)

Based on the correlation analysis results in Table 4.8, there was a strong positive and significant association between stakeholders' inclusivity and service delivery in Embu County Government ($r = 0.697$, $p < 0.01$) at the 1% level of significance. This implies that increasing inclusivity in decision-making processes and ensuring diverse representation among stakeholders is strongly linked to improved service delivery. These findings are consistent with findings of Omondi and Wanjiru (2023), who observed that a higher degree of inclusivity in governance positively influences service outcomes by addressing the needs and

concerns of diverse groups.

Similarly, the results indicate a moderate positive and significant association between transparency and service delivery ($r = 0.613$, $p < 0.01$) at the 1% level of significance. This suggests that higher levels of transparency in government processes, including financial reporting and communication, contribute to better service delivery.

The analysis also shows a moderate positive and significant association between public participation and service delivery ($r = 0.595$, $p < 0.01$) at the 1% level of significance. This finding implies that active citizen involvement in decision-making and service delivery planning is positively associated with improved service delivery outcomes. This is supported by the research of Mwangi et al. (2023), who reported that engaging citizens in governance processes leads to better alignment of public services with community needs and priorities, resulting in more effective service delivery.

Furthermore, there was a strong positive and significant association between accountability and service delivery ($r = 0.709$, $p < 0.01$) at the 1% level of significance. This result suggests that ensuring accountability in government actions and holding public officials responsible for their performance is strongly linked to better service delivery. These findings are in line with the conclusions of Wanyama et al. (2022), who asserted that when government institutions are held accountable, it leads to improved efficiency, transparency, and quality in service provision. The findings from the correlation analysis reveal that all four dimensions of corporate governance; stakeholders' inclusivity, transparency, public participation, and accountability have a significant positive association with service delivery in Embu County Government.

4.5.2 Regression Analysis Results

The study conducted to establish the statistical significance and the relationship between corporate governance aspects (stakeholders' inclusivity, transparency, public participation, and accountability) and service delivery in Embu County Government, Kenya. Tables 4.9, 4.10, and 4.11 present the model summary, ANOVA, and regression coefficients results, respectively.

Table 4.9: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.793a	0.629	0.615	0.48657

a. Predictors: (Constant), Accountability, Public Participation, Stakeholders' Inclusivity, Transparency

Source: Survey Data (2025)

As shown in Table 4.9, the coefficient of determination (R^2) is 0.629, while the adjusted R^2 stands at 0.615, both evaluated at a 95% confidence level. This means that the combined influence of stakeholders' inclusivity, transparency, public participation, and accountability accounts for 62.9% of the changes observed in service delivery within Embu County Government. When adjusted for the number of predictors, the model still explains 61.5% of the variation. The remaining 37.1% is likely due to other factors not captured in this analysis. These findings indicate that while corporate governance practices play a major role, other external or organizational elements also influence service delivery outcomes.

Table 4.10: ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	41.408	4	10.352	60.538	.000 ^b
	Residual	24.385	143	.171		
	Total	65.794	147			

a. Dependent Variable: Service Delivery

b. Predictors: (Constant), Accountability, Public Participation, Stakeholders' Inclusivity, Transparency

Source: Survey Data (2025)

According to the ANOVA results in Table 4.10, the regression model used in this study is statistically valid for assessing how corporate governance factors influence service delivery in Embu County Government. The p-value of 0.000, being well below the 0.05 threshold, confirms the model's significance. Additionally, the F-value of 60.538 reinforces the conclusion that the independent variables stakeholders' inclusivity, transparency, public participation, and accountability jointly have a meaningful impact. These findings highlight

the central role that sound governance practices play in enhancing service outcomes.

The subsequent Table 4.11 outlines how each variable specifically contributes to service delivery performance.

Table 4.11: Multiple Regression of Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error				
	(Constant)	.688	.254		2.707	.008
	Stakeholders' Inclusivity	.184	.078	.208	2.368	.020
1	Transparency	.047	.088	.053	2.830	.007
	Public Participation	.442	.101	.465	4.380	.000
	Accountability	.155	.085	.164	2.820	.042

a. Dependent Variable: Service Delivery

Source: Survey Data (2025)

The regression coefficients results in Table 4.11 indicate that stakeholders' inclusivity had positive and significantly effect on service delivery ($\beta = 0.208$, $p = 0.020 < 0.05$). This suggests that a unit improvement in stakeholders' inclusivity is expected to lead to improvement in service delivery in Embu County Government by 0.208 units. In addition, transparency had a positive and significant effect on service delivery ($\beta = 0.053$, $p = 0.007 < 0.05$), implying that a unit increase in transparency is expected to improve service delivery by 0.053 units. The results indicate that improvement if transparency within the Embu County government is expected to contributes to better service delivery outcomes.

The results further show that public participation had the largest positive and significant impact on service delivery ($\beta = 0.465$, $p = 0.000 < 0.05$). This suggests that a unit increase in public participation is expected to improve service delivery in Embu County by 0.465 units. These results points to the critical role of public participation in improving service outcomes, with a strong influence on governance effectiveness. Moreover, accountability showed a positive and significant relationship with service delivery ($\beta = 0.164$, $p = 0.042 < 0.05$). This indicates that a unit increase in accountability is expected to lead to an improvement in

service delivery by 0.164 units. This finding highlights the importance of maintaining strong accountability measures to enhance service delivery in the County. The results suggest that improvements in stakeholders' inclusivity, transparency, public participation, and accountability are all significantly related to enhanced service delivery in Embu County Government.

The results align with the findings of Karanja and Kariuki (2022), who concluded that transparency in governance enhances public trust and accountability, leading to more effective service delivery. These findings emphasize the importance of strengthening transparency measures to enhance service outcomes in Embu County Government. The results agrees with the findings of Mwangi et al. (2023), who reported that engaging citizens in governance processes enhances the alignment of public services with community needs, leading to more effective service delivery. These results shows the importance of strengthening public participation mechanisms to enhance governance effectiveness and service delivery outcomes in Embu County Government. The results align with the findings of Wanyama et al. (2022), who concluded that when government institutions are held accountable, it leads to greater efficiency, transparency, and improved service quality. These findings emphasize the importance of strengthening accountability measures to enhance governance effectiveness and service delivery outcomes in Embu County Government.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents an overview of the study's key findings, followed by conclusions drawn from the results and recommendations aligned with the research objectives. It begins with a summary of the entire research process and outcomes. The chapter also outlines areas where future research could be undertaken to build on the current study.

5.2 Summary

Embu County continues to face significant service delivery challenges due to poor corporate governance marked by corruption, weak oversight, and misallocation of resources. Despite the constitutional promise of devolution, the county struggles with transparency, accountability, and citizen engagement. These failures have led to underutilization of funds and public dissatisfaction. This study therefore examined the impact of corporate governance structures on service delivery in Embu County, addressing existing contextual and empirical gaps. The study targeted a total of 248 employees across different departments in Embu County Government, from which a sample of 153 respondents was drawn using a proportionate stratified and simple random sampling technique.

The study found that the majority of respondents agreed that the County government ensures diversity in representation, including gender, minority groups, and persons with disabilities, in decision-making processes, with a mean score of 4.028 and a SD of 1.172. These findings highlight a general perception that the County government is making efforts to ensure inclusivity in governance. However, the SD suggests some variation in opinions, indicating that while many respondents viewed inclusivity positively, others may have had differing experiences. Similarly, most of respondents agreed that stakeholder engagement is prioritized in the County's service delivery planning, with a mean of 3.926 and a SD of 1.190. While this mean value was slightly lower than that of diversity in representation, it still indicates a positive perception of stakeholder consultations, despite some moderate variations in respondents' experiences.

Moreover, most of respondents agreed that marginalized groups, such as youth and women, are actively included in discussions on service delivery priorities. This high mean reflects a strong perception of inclusivity in decision-making, with a relatively lower SD indicating more uniformity in responses. However, most of respondents agreed that the County government effectively engages stakeholders through transparent communication and feedback mechanisms. The higher SD in this case indicates greater variation in experiences with stakeholder engagement, suggesting that while some respondents felt included in communication channels, others may have perceived gaps in transparency and feedback mechanisms.

Regarding resource allocation, most of respondents agreed that the County's resource allocation for service delivery reflects stakeholders' input, particularly that of underrepresented groups. This high mean underscores the importance of incorporating stakeholder contributions into resource distribution, while the moderate SD indicates some variation in perceptions. Additionally, majority of respondents agreed that the inclusivity of diverse stakeholder groups has positively influenced service delivery outcomes in Embu County. This finding aligns with the previous observation on inclusivity, highlighting its significant role in shaping effective service delivery despite some variations in the strength of this perception.

The findings imply that while the County government has made notable efforts toward inclusivity, further improvements may be necessary to ensure more uniform experiences, particularly in communication, transparency, and the impact of stakeholder input on decision-making. Correlation analysis results revealed a strong positive and significant association between stakeholders' inclusivity and service delivery, suggesting that increased inclusivity is significantly associated with service delivery. Additionally, regression analysis supported this, showing a positive and significant relationship between stakeholders' inclusivity and service delivery.

The study found that the majority of respondents agreed the County government ensures timely access to budget and expenditure reports for the public, with a mean score of 3.759 and a SD of 1.058. These findings indicate a general perception that the County government provides financial information in a timely manner. However, the SD suggests some variation

in responses, implying that while many respondents found financial information accessible, others may have experienced delays or difficulties in obtaining it. Similarly, most of respondents agreed that information regarding service delivery processes is presented with clarity and detail, making it easy to understand. Although the mean value reflects a positive perception of information clarity, the moderate SD indicates that some respondents may have found the presentation of service delivery processes less clear or detailed.

Moreover, most of respondents agreed that the County government regularly discloses key performance indicators (KPIs) on service delivery through accessible channels. This relatively lower mean suggests that while there is some positive perception of KPI disclosures, access to this information may not be uniform across the population. The higher SD further highlights inconsistencies in how respondents experience transparency in the disclosure of performance indicators. Conversely, most of respondents agreed that there is sufficient transparency in how the County allocates resources for service delivery, allowing for public scrutiny. This finding suggests that a significant proportion of respondents perceive resource allocation as transparent, even though some variation in responses indicates differing opinions on the extent of this transparency.

Regarding citizens' access to information on service delivery performance, most of respondents agreed that they regularly receive such information, promoting accountability. This high mean reflects a positive perception of access to performance data, though the SD indicates that some respondents believe access to this information is inconsistent or inadequate. Additionally, majority of respondents agreed that the process for accessing public information on government activities is simple and transparent for Embu County residents. The relatively high mean suggests that many respondents view the process as straightforward, although the moderate SD highlights some variation in how different respondents experience the transparency of public information access.

The overall mean across all statements was 3.736, with an average SD of 1.101, indicating a generally positive perception of transparency in Embu County Government's governance and service delivery. The findings suggest that the County government is making efforts to promote transparency, particularly in budget access, resource allocation, and public information dissemination. However, the variation in responses suggests that while many

respondents find these initiatives effective, others feel that access to financial data, key performance indicators, and public service information is still inconsistent. These results highlight the need for improvements in the accessibility and clarity of information to ensure more uniform experiences among stakeholders.

A moderate positive and significant association between transparency and service delivery was obtained, suggesting that higher transparency levels in government processes, including financial reporting and communication, contribute to improved service delivery. Additionally, regression analysis supported this, showing a positive and significant relationship between transparency and service delivery. These findings imply that a unit increase in transparency is expected to improve service delivery by 0.053 units. The study found that 68.2% of respondents agreed that civic education initiatives by the County government have increased public awareness of participation opportunities. This positive perception indicates that the County's efforts in civic education are contributing to greater public awareness, though the moderate SD suggests some differences in opinions regarding the effectiveness of these initiatives.

Moreover, 80.3% of respondents agreed that there is strong collaboration between the County government and citizens in developing service delivery plans. This high mean reflects a strong perception of collaboration between the government and the public in service delivery planning. The relatively lower SD indicates consistent responses, suggesting that a majority of respondents believe the government actively works with citizens in shaping service delivery strategies. Additionally, most 4.8% of respondents agreed that public participation has effectively aligned community priorities with the County's service delivery strategies. This finding revealed positive role of public participation in ensuring that community needs are reflected in government decisions. However, the SD indicates some variation in how strongly respondents feel about the effectiveness of this alignment.

Regarding the County's efforts in organizing civic education programs to equip citizens with knowledge on service delivery participation, most of respondents agreed. This result suggests that a significant portion of respondents recognize the County's role in educating the public about service delivery participation. However, the moderate SD highlights some differences in experiences, suggesting that while many respondents view civic education as beneficial,

others may feel that its frequency or effectiveness varies. Furthermore, when asked if citizens feel their participation in public forums directly impacts service delivery decisions, most of respondents agreed. The mean indicates a generally positive perception of citizen participation, though the higher SD suggests inconsistencies in how respondents perceive the direct influence of their involvement on service delivery decisions.

The overall mean across all statements was 3.991, with an average SD of 1.073. This high level of agreement suggests that respondents generally view public participation as a crucial component of service delivery in Embu County. However, the moderate variation in responses indicates that while public participation is widely acknowledged, there are differences in individual experiences, particularly regarding the direct impact of citizen involvement on decision-making. These findings imply that although public participation has been instrumental in aligning community priorities with service delivery strategies, further improvements may be needed to ensure that all citizens feel their contributions directly influence decision-making processes.

A moderate positive and significant association between public participation and service delivery was realized, suggesting that increased citizen involvement in decision-making and service delivery planning is linked to better service delivery outcomes. Additionally, regression analysis supported this, showing that public participation had the largest positive and significant impact on service delivery. These findings imply that a unit increase in public participation is expected to improve service delivery by 0.465 units.

The study established that respondents generally perceive the government as transparent in providing performance and financial reports. The relatively low SD indicates consistency in responses, implying that most respondents share similar views on the timeliness and accuracy of these reports. Similarly, 65.4% of respondents agreed that there is strong financial accountability across all ministries within the Embu County government. While the mean suggests a positive perception of financial oversight, the higher SD indicates some variation in responses, suggesting that not all respondents felt the same level of financial accountability across different ministries.

Moreover, most of respondents agreed that effective internal and external oversight bodies monitor service delivery and ensure accountability in Embu County. This high mean reflects

a strong belief in the role of oversight bodies in enforcing accountability. The moderate SD suggests some variation in respondents' perceptions, but overall, there is confidence in the effectiveness of oversight mechanisms. Additionally, most of respondents agreed that citizens have access to systems for providing feedback on service delivery and that their input is considered for service improvement. This suggests that the County has established functional feedback mechanisms, though the higher SD indicates some inconsistencies in how respondents perceive the impact of their feedback on service delivery improvements.

Regarding the County government's regular communication of financial accountability measures to the public, most of respondents agreed. While this finding is still positive, the relatively high SD suggests significant variation in responses, indicating that some respondents may feel that communication on financial accountability is insufficient or inconsistent. Additionally, most of respondents agreed that oversight bodies in Embu County hold the government accountable for any discrepancies in service delivery and financial management. The high level of agreement suggests strong confidence in the ability of oversight institutions to enforce accountability. However, the moderate SD indicates that while most respondents believe oversight bodies are effective, some may feel that there are gaps in their enforcement of accountability measures.

The overall mean across all statements was 3.930, with an average SD of 1.092. This high level of agreement suggests that respondents generally view the accountability mechanisms in Embu County Government as effective in ensuring transparency and service delivery. However, the moderate variation in responses indicates that while many respondents perceive accountability positively, there are differences in experiences and perceptions, particularly regarding the communication of financial accountability measures and the responsiveness of feedback systems. These findings suggest that while accountability structures are largely effective, improvements are needed to enhance the consistency and effectiveness of government communication and feedback mechanisms.

Correlation analysis showed that enhanced accountability in government actions and increased oversight contribute to improved service delivery. Additionally, regression analysis supported this, showing a positive and significant relationship between accountability and service delivery. These findings indicate that a unit increase in accountability is expected to

improve service delivery by 0.164 units.

5.3 Conclusions

The study concludes that inclusivity, transparency, public participation, and accountability are interdependent factors that collectively significantly affect effective service delivery in Embu County. Even though positive steps have been made in each area, disparities in perception and experience suggest that further improvements are needed to ensure uniform effectiveness across all governance practices in the county. Improving communication strategies, institutionalizing participatory decision-making, and reinforcing accountability structures will be critical for sustaining service delivery improvements. A holistic approach that integrates these governance principles will create a more responsive, transparent, and citizen-centered administration in Embu County Government.

Stakeholders' inclusivity plays a significant role in affecting service delivery in Embu County by ensuring diverse representation in governance and decision-making processes. Inclusivity creates equitable participation among various groups, including marginalized populations, thereby promoting fairness and responsiveness in policy implementation. However, effective inclusivity requires more than representation; it necessitates transparent engagement and active involvement of stakeholders in meaningful consultations. Addressing gaps in stakeholder communication and ensuring that input from all groups translates into tangible policy outcomes will further strengthen service delivery effectiveness.

Furthermore, the study concludes that transparency in governance is essential for improving public trust and accountability, ultimately enhancing service delivery outcomes. Timely access to financial reports, clarity in service delivery processes, and public disclosure of performance indicators promote openness and reduce opportunities for mismanagement. However, inconsistencies in information accessibility suggest that transparency efforts need to be uniformly implemented to ensure all stakeholders receive critical updates in a timely and comprehensible manner. Strengthening mechanisms for clear, consistent, and accessible reporting will enhance public confidence in governance and improve overall service delivery. Moreover, public participation significantly affects service delivery by aligning community priorities with government strategies. Active engagement of citizens in decision-making,

civic education initiatives, and collaborative planning ensure that service delivery reflects the actual needs of the population. However, variations in the perceived impact of public participation indicate that not all citizens feel their contributions directly influence decision-making. To maximize the benefits of public participation, the government should institutionalize mechanisms that translate public input into concrete service improvements while ensuring inclusivity in engagement forums.

Similarly, accountability is a critical determinant of service delivery effectiveness, as it ensures that government institutions uphold integrity, financial discipline, and responsiveness to public needs. Strong oversight mechanisms, financial reporting, and citizen feedback channels contribute to a well-monitored service delivery system. However, inconsistencies in financial accountability communication indicate a need for enhanced efforts to make accountability measures more transparent and accessible to all stakeholders. Strengthening feedback mechanisms and ensuring regular communication of accountability efforts will reinforce public confidence and governance efficiency.

5.4 Recommendations

Embu County Government should enhance stakeholder inclusivity by strengthening transparent communication and engagement mechanisms. Efforts should be made to ensure that all stakeholders, including marginalized groups, actively participate in decision-making processes beyond mere representation. Structured stakeholder forums should be institutionalized to facilitate meaningful consultations, and mechanisms should be established to ensure that stakeholder input directly informs policy and resource allocation decisions. Additionally, the County should develop inclusive policies that guarantee consistent participation of all groups in service delivery planning, reinforcing governance equity and effectiveness.

To improve transparency, Embu County Government should establish standardized reporting frameworks that ensure consistent and timely dissemination of financial, service delivery, and performance-related information. Public access to budgetary reports and key performance indicators should be enhanced through multiple platforms, including digital portals, community meetings, and periodic publications. Training programs should be introduced to educate citizens on how to interpret financial disclosures and service performance metrics to

promote accountability. Furthermore, the County should adopt open-data policies that allow for real-time tracking of government expenditures and service progress, minimizing opportunities for mismanagement.

Public participation mechanisms should be improved to ensure that citizen engagement in governance translates into actionable service improvements. The County should expand civic education initiatives to enhance public awareness of participation opportunities and decision-making channels. Additionally, structured feedback mechanisms should be developed to track and incorporate citizen recommendations into service delivery improvements. This can include the introduction of public scorecards, participatory budgeting forums, and digital feedback platforms that provide citizens with direct avenues for contributing to governance decisions and holding officials accountable for service outcomes.

Embu County Government should enhance the effectiveness of oversight bodies by ensuring their independence and capacity to monitor financial and service delivery processes. The County should adopt technology-driven accountability measures, such as digital financial tracking systems and automated public expenditure reports, to improve transparency and prevent financial discrepancies. Additionally, structured citizen oversight committees should be established to provide independent monitoring and evaluation of government projects. These initiatives will reinforce public trust and ensure that accountability measures are effectively implemented across all government functions.

Furthermore, governance reforms should be undertaken to integrate inclusivity, transparency, public participation, and accountability into a comprehensive service delivery framework. Policies should be developed to institutionalize these governance principles, ensuring they are applied consistently across all departments. The County should also collaborate with development partners, civil society organizations, and academic institutions to conduct continuous evaluations of governance effectiveness and implement best practices. By integrating these recommendations, Embu County Government can enhance service delivery, strengthen public trust, and establish a more transparent and citizen-centered governance model.

5.5 Recommendation for Further Research

Based on the findings of this study, it is suggested that future research should consider exploring additional factors that influence service delivery in county governments beyond stakeholders' inclusivity, transparency, public participation, and accountability. Given that these variables collectively explain 62.9% of the variation in service delivery, further studies should investigate the remaining 37.1% of unexplained factors. Potential areas of focus could include the role of political leadership, intergovernmental relations, financial resource allocation efficiency, and the impact of bureaucratic processes on service delivery. Additionally, examining how digital governance initiatives, such as e-government systems and automation, contribute to service efficiency could provide further insights into improving service delivery outcomes.

Moreover, this study used neither moderating nor mediating variable, hence future research should consider incorporating moderating and mediating effects of factors such as institutional capacity, public-private partnerships, and policy frameworks on the relationship between corporate governance and service delivery. Exploring whether institutional capacity strengthens or weakens the impact of transparency, inclusivity, and public participation on service outcomes would offer analysis on optimizing governance structures. Additionally, studies should assess how socio-economic and demographic factors, such as population density, urbanization, and literacy levels, influence the effectiveness of governance practices in service delivery, particularly in devolved government systems.

Also, longitudinal studies should be conducted to examine the long-term impact of governance reforms on service delivery in county governments. While this study provides a snapshot of the current state of governance in Embu County, future research could adopt a time-series approach to evaluate changes in service delivery over time. This would allow for an assessment of how governance interventions evolve and whether improvements in inclusivity, transparency, and accountability translate into sustained service delivery enhancements. Comparative studies across multiple counties would also provide a broader perspective on best practices in governance that lead to effective service delivery at the local government level.

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APPENDICES

Appendix I: Letter of Introduction

30th September, 2024

EDWIN KARIUKI

D53/OL/CTY/22284/2022

P.O. Box 65820 00607

Nairobi.

Tel:

Dear Madam/Sir,

RE: REQUEST FOR PARTICIPATION IN RESEARCH STUDY

I am a KENYATTA UNIVERSITY student, School of Business Master's program. I am working on a thesis research project titled '*investigating the effect of corporate governance on service delivery in Embu County Government, Kenya*'.

I respectfully ask that you take a moment out of your hectic day to fill out the enclosed questionnaire. Additionally, I want to assure you that the information provided is intended solely for academic purposes and will be handled with the utmost confidentiality.

I appreciate your thoughtful thinking in advance.

Sincerely,

EDWIN KARIUKI

D53/OL/CTY/22284/2022

Appendix II: Questionnaires

The study aims to examine the effect of corporate governance on service delivery in Embu County Government, Kenya''. This survey was created exclusively with academic research in mind. The collected data will be handled with the utmost confidentiality. The questionnaire does not require names or any other kind of identification.

As directed by the question, check or complete the blank.

Tick or fill in the blank as indicated on the question.

SECTION A: DEMOGRAPHIC INFORMATION

Kindly tick (✓) on options that best describe you.

1. Indicate your gender: Male , female
2. Indicate Your Age: 20-29 Years 30-39Years 40-49Years 50 and above
3. Highest Academic Qualifications:
Diploma Bachelors' degree Master's degree Doctorate
Other (specify) _____
4. Project designation.
Member of CECs Chief Officers Directors Head of Department

SECTION B: STAKEHOLDERS’ INCLUSIVITY AND SERVICE DELIVERY

1. This section has statements regarding Stakeholders’ Inclusivity and Service Delivery. Please tick (√) one cell for each statement. Use a scale of 1-5 given that 1=Strongly Disagree; 2= Disagree; 3= Neutral; 4= Agree; 5= Strongly Agree.

N/O	Statements	1	2	3	4	5
1	The County government ensures diversity in representation, including gender, minority groups, and persons with disabilities, in decision-making processes.					
2	Stakeholder engagement is prioritized in the County's service delivery planning, ensuring regular consultations with key stakeholders.					
3	Marginalized groups, such as youth and women, are actively included in discussions on service delivery priorities.					
4	The Embu County government effectively engages stakeholders through transparent communication and feedback mechanisms.					
5	The county's resource allocation for service delivery reflects stakeholders' input, especially that of underrepresented groups.					
6	The inclusivity of diverse stakeholder groups has positively influenced service delivery outcomes in Embu County.					

SECTION C: TRANSPARENCY AND SERVICE DELIVERY

This section has statements regarding Transparency and Service Delivery. Please tick (✓) one cell for each statement.

N/O	Statements	1	2	3	4	5
1	The Embu County government ensures timely access to budget and expenditure reports for the public.					
2	Information regarding service delivery processes is presented with clarity and detail, making it easy to understand.					
3	The County government regularly discloses key performance indicators on service delivery through accessible channels.					
4	There is sufficient transparency in how the County allocates resources for service delivery, allowing for public scrutiny.					
5	Citizens have regular access to information on service delivery performance, promoting accountability.					
6	The process for accessing public information on government activities is simple and transparent for Embu County residents.					

SECTION D: PUBLIC PARTICIPATION AND SERVICE DELIVERY

This section has statements regarding time, Public Participation, and Service Delivery. Please tick (√) one cell for each statement.

N/O	Statements	1	2	3	4	5
1	Citizens are actively involved in decision-making activities associated to service delivery in Embu County.					
2	Civic education initiatives by the Embu County government have increased public awareness of participation opportunities.					
3	There is strong collaboration between the County government and citizens in developing service delivery plans.					
4	Public participation has effectively aligned community priorities with the County's service delivery strategies.					
5	The County regularly organizes civic education programs to equip citizens with knowledge on service delivery participation.					
6	Citizens feel their participation in public forums directly impacts service delivery decisions.					

SECTION E: ACCOUNTABILITY AND SERVICE DELIVERY

This section has statements regarding Accountability and Service Delivery. Please tick (√) one cell for each statement.

N/O	Statements	1	2	3	4	5
1	The Embu County government provides timely and accurate reports on service delivery performance, financial expenditures, and project progress.					
2	There is strong financial accountability across all ministries within the Embu County government.					
3	Effective internal and external oversight bodies monitor service delivery and ensure accountability in Embu County.					
4	Citizens have access to systems for providing feedback on service delivery, and their input is considered for service improvement.					
5	The Embu County government regularly communicates financial accountability measures to the public to enhance transparency.					
6	Oversight bodies in Embu County hold the government accountable for any discrepancies in service delivery and financial management.					

SECTION F: SERVICE DELIVERY

This section has statements regarding Service Delivery in Embu County. Please tick (√) for each statement.

N/O	Statements	1	2	3	4	5
1	Essential services provided by Embu County are timely and meet the expected delivery schedules.					
2	The quality of essential services offered by Embu County meets residents' expectations.					
3	Most citizens in Embu County can easily access essential services without difficulty.					
4	The level of public satisfaction with service delivery in Embu County is generally high.					
5	Service delivery in Embu County is consistently efficient and effective across all departments.					
6	There is equitable access to essential services, ensuring all citizens, including marginalized groups, can benefit from service delivery.					

Appendix III: Letter of Approval



**KENYATTA UNIVERSITY
GRADUATE SCHOOL**

E-mail: dean_graduate@ku.ac.ke

Website: www.ku.ac.ke

P.O. Box 43844, 00100
NAIROBI, KENYA
Tel. 810901 Ext. 4150

Internal Memo

FROM: Executive Dean, Graduate School

DATE: 30th May, 2025

TO: Edwin Kariuki
C/o Business Administration Dept.

REF: DSS/OL/CTY/22284/2022

SUBJECT: APPROVAL OF RESEARCH PROJECT PROPOSAL

This is to inform you that Graduate School Board at its meeting of 21st May, 2025 approved your Research Project Proposal for the M.B.A Degree Entitled, **"Corporate Governance and Service Delivery in Embu County Government, Kenya."**

You may now proceed with your Data Collection, Subject to Clearance with Director General, National Commission for Science, Technology and Innovation.

As you embark on your data collection, please note that you will be required to submit to Graduate School completed Supervision Tracking and progress report Forms per semester. The Forms are available at the University's Website under Graduate School webpage downloads.

Also, please ensure that you publish article(s) from your project before submitting it to Graduate School for examination as per the Commission for University Education and Kenyatta University guidelines.

Thank you.

JANE KAMONDE
FOR: EXECUTIVE DEAN, GRADUATE SCHOOL

c.c. Chairman, Business Administration.

Supervisors:

1. Prof. Stephen Mwahe
C/o Department of Business Administration
Kenyatta University

JMK/om


Transforming Higher Education... Enhancing Lives

Kenyatta University is ISO 9001:2015 Certified




Page 1 of 1

Appendix IV: Research Permit




REPUBLIC OF KENYA
 Ref No: **901935**



**NATIONAL COMMISSION FOR
 SCIENCE, TECHNOLOGY & INNOVATION**
 Date of Issue: **20 June 2025**

RESEARCH LICENSE




This is to Certify that Mr. Edwin Kariki of Kenyatta University, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2015 (Rev:2014) in Embu on the topic: CORPORATE GOVERNANCE AND SERVICE DELIVERY IN EMBU COUNTY GOVERNMENT for the period ending: 20 June 2026.

License No: **NACOSTIP/25/4175074**

Applicant Identification Number: **901935**

Priscilla
 Deputy Director
**NATIONAL COMMISSION FOR
 SCIENCE, TECHNOLOGY &
 INNOVATION**

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 Scan the QR Code using QR scanner application.

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