Effect of Control Environment on the Management of Public Funds in Busia County, Kenya

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Abstract: **Organizations establish systems of internal control to help them achieve performance and organizational goals, prevent loss of resources, enable production of reliable reports and ensure compliance with laws and regulations. Despite the commendable progress, limited funding from the national government is constraining the ability of the County governments to fulfill their mandate. According to annual County Government Budget report of 2019 lack of proper accounting systems and poor county-level oversight has consistently encouraged abuse of the allocated public funds, delaying the quality of service and the county governments' overall performance. This study investigated the effect of control environment on the management of public funds in Busia County, Kenya. This study employed a descriptive research design. The target population for this study was the County government of Busia. A total of 54 respondents participated in the study comprising of 10 finance officers and 44 support staff from the department of accounting and finance of the County. A census of 54 respondents was carried out. The study used primary data that was collected using questionnaires. Questionnaires were piloted to 5 respondents to assess the validity and reliability of the research instruments. In addition to that these respondents were not included in the final data collection process. Quantitative data was analyzed using descriptive statistics such as mean and standard deviation and presented in form of tables and figures where applicable. The study further carried out inferential statistics that included correlation analysis and multiple regressions to determine the relationship between variables. The study found that control environment, control activities, internal audit and risk assessment had a positive and significant relationship with the management of public funds in Busia County, Kenya. The study concludes that the degree to which people know that they will be held accountable has a big impact on the control environment and control environment in the County are carried out with the help of accountability. The study recommends that the County should create effective control environment so that it may improve its efficiency in delivering value and meeting its strategic goals.**

Keywords: **Internal Control, Control environment, Management of public funds,**

I. INTRODUCTION

Many organizations are required to report on the quality of internal control over financial reporting, compelling them to develop specific support for their certifications and assertions (Piper, 2015). Internal control ensures effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations to which the company is subject. According to Mawanda (2018) a sound internal control system helps the firm to prevent frauds, errors and minimize wastage. Therefore, it can be argued that internal control system plays a significant role in eradicating errors and omission to the least minimum in an organization.

The recent global pressured on corruption control and management of public funds is the major factor that necessitate the implementation of good internal control system in every organization, both private and public sectors globally, regionally down to the local government level, to ensure financial accountability and transparency in the management of fund at all levels. In Jordan, for example, Al-Hawatmeh and Al-Hawatmeh (2016) observe that that the assessment of internal control units for the effectiveness of financial control in administrative government units in Jordan was typically high and recommend the need for attention to the human element as one of the main components of internal control system. Therefore, Jordan as other countries requires the control of public money through effective internal controls.

Establishment of the system of financial management and controls is a process that requires a certain amount of time with a clear introduction of the activities and shared responsibility for the final result. Since the year 2003 the Republic of Croatia undertakes intensive activities on the establishment and development of the internal financial control system according with the regulation of European Union (Dumicic, 2016). Ghneimat (2017) argue that since public money represents a cornerstone in the survival of any country, only the internal control units become the first line of defense for protecting and managing government assets. It also helps to prevent them from manipulation and corruption which is a usual occurrence in the government sector.

Ishola, Abikoye and Olajide (2015) indicate that the establishment of internal control plays a vital in prevention of fraud and irregularities in the Nigerian National Petroleum Corporation because the establishment of an effective system of internal control that is capable of preventing fraud and also ensures government transactions are carried out under lawful procedure has been adopted. According to Babatunde and Olaniran (2017) effective and efficient use of Nigerian government activities has necessitated the need to establish sophisticated internal control system that would prevent fraudulent practices, financially or otherwise. Therefore, increasing attention has been paid to method of internal control in recent years so as safeguard against errors of fraud.

The role of internal control in the Kenyan County Governments is to support the system to establish and at the same time foster the accountability of the decision maker (Wabwire & Bogonko, 2019). Said, Alam, Ramli and Rafidi (2017) observe that failure to establish a reliable and dependable system could harm the organization in many ways and expose the risks to the efforts of nurturing accountability in the Kenyan public sector. Therefore, a good internal control system benefits an organization by preventing the incidence of poor financing and by helping organizations to work effectively and in harmony while detecting errors and irregularities in their operation.

In Kenya, Cheruiyot, Oketch, Namusonge and Sakwa (2017) observe that many government institutions, including state corporations and ministries have had major weaknesses in public finance management, which has led to corporate failures, poor performance, wealth destruction, fraud and corruption. According to Kinyua (2016), statistics available from Capital Markets Authority (CMA) 2014 have shown that a high number of firms especially quoted companies have registered declining financial performance in the recent years.

Kromidha and Cordoba-Pachon (2017) observe that public sector financial management is a matter of comprehensive economic agenda on the part of government to carefully manage the scare resources and taxes that goes into the consolidated fund at the Central bank to meet the budgeted capital projects and other expenditures that are aimed at providing basic services to the citizenry devoid of irregularities. Therefore, prudent management is the core of effective functionality of the public sector.

Lack of transparency, objectivity and accuracy in financial reporting in recent time has called for a standardized mechanism potent enough to address the vulnerability of the financial systems and reporting accounting information to users (Feiveson, 2015). According to Othman, Aris, Mardziyah, Zainan and Amin (2015) show that in order to maintain confidence and trust in state institutions, efforts must be made to enforce the laws governing the establishment of these public organizations with a conscious effort to adequately sanctions prescribed by these laws.

Oppong, Arora, Sachs and Seidu (2016) indicate that efforts have been put in place to ensure transparency and accountability in the management of public funds, physical assets and valuable information. For these reasons, the government of Kenya has instituted a robust decentralised financial management to coordinate all the revenue generating departments and those charges with the responsibilities to disburse do so in accordance with the law. According to Edmonds, Vermeer and Vermeer (2017) the standard of performance of any institution whether public or private is largely dependent on the prudent manner resources and assets and finances generated are subsequently managed and controlled according to budget and in line with statutory directives and stakeholders interest.

In Kenya, the new constitution promulgated in 2010 positioned fiscal decentralization and PFM (Public Financial Management) at the center of public financial management policy reforms to ensure both fiscal efficiency and discipline in the use of public finances. The PFMR introduced a different way of managing public resources to enhance public service efficiency and safeguard the available resources to be used in the best interest of the people. As such, there is a PFM Act No. 18 of 2012 created to achieve a better PFM as envisioned under public finance, chapter 12 of the constitution

Internal controls include policies and procedures that protect the assets of an organization, create reliable financial reporting, promote compliance with laws and regulations to achieve effective and efficient operations (Aziz, Said & Alam, 2015). Ideally, these controls should address accounting reporting policies and the organization's communication process, internally and externally. According to Aramide and Bashir (2015) internal control systems helps in building up reasonable confidence, that is, work implementation which will achieve the set objectives. Control environment is the primary component of an organisation's administration. This is because it represents the management's mindset and policies about the value of internal audit inside the economic unit (Tarmuji, Maelah & Tarmuji, 2016). Piper (2018) indicates that the control environment tends to minimize the degree of illegal behavior within organizational processes, and that the efficiency of the internal control mechanism of an institution depends on the role and nature of its control environment. Therefore, the development of a suitable control environment for a public organization is thus very critical to the efficiency of its activities.

II. STATEMENT OF THE PROBLEM

An effective internal control system is one that exhibits certain characteristics that facilitate the evaluation and improvement of existing internal control systems by highlighting areas where the practical application of such guidelines often fails in many organizations (Oyaro & Angwenyi, 2016). Lerno (2016) observe that the weaknesses in the internal control systems in the public sector resources and financial management is a critical area currently lacking attention considering the continuous disregard for control elements therefore subjecting the public sector to massive gross financial irregularities in the management, appropriation and accounting for the national government resources deployed at various Counties. However, despite the commendable progress, limited funding from the national government is constraining the ability of the County governments to fulfill their mandate.

Despite clear legislative and institutional structures for PFM over the past six years, Kenya's public finance management system continues to face a multitude of obstacles that are not in line with public finance principles (Cheruiyot, 2018). For example, since the inception of devolved government structures in 2013, every annual report by the Auditor General and Controller of Budget has shown that certain devolved units are spending in complete violation of the 2012 PFM Act, the 2015 PPAD Act and other concepts of fiscal responsibility (CoB, 2019). In particular, the reports specifically state that each year the county governments are given more than the stipulated 15 per cent of the national revenue with normal annual increases of 368 billion Kshs granted in FY 2018/2019 compared to 341 billion Kshs in FY 2017/2018. Nevertheless, according to annual County Government Budget report of 2019 lack of proper accounting systems and poor county-level oversight has consistently encouraged abuse of the allocated public funds, delaying the quality of service and the county governments 'overall performance.

Makgatho (2013) study investigated the effectiveness of internal control mechanisms in monitoring financial resources at the Gauteng Department of Education and found that the government departments are expected to develop policies that will contribute towards the management of public funds. However, exploratory research design was used inhibiting generalization due to small sample size used. Eton, Murezi, Fabian and Benard (2018) study examined the effects of internal control systems and financial accountability in Uganda and found out that the relationship between internal control systems and financial accountability in local governments appeared to be weak, and the actual contribution of internal control systems in the financial operations of the district is negligible. However, study findings were based on convenience sampling which is not suitable for hypothesis testing and generalization of findings. Muhunyo and Jagongo (2018) study assessed the effect of internal control systems on financial performance of public institutions of higher learning in Nairobi City County, Kenya and established a positive and significant relationship between internal control systems and financial performance. However, the study used simple random sampling which is limited to accessing a sample that is representative of the whole population. In this regard, this study investigated the effect of control environment on the management of public funds in Busia County, Kenya.

III. LITERATURE REVIEW

Theoretical Literature Review

Institutional theory as advocated by Meyer and Rowan (1977) Show that companies create and construct strategies, processes and programs not necessarily focused on sound economic cost-benefit analysis, but because the implementation of innovative methods and procedures is more or less essential. The theory gives a complementary rationale for explaining the implementation and nature of management procedures within organisations. Meyer and Rowan (1977) suggest that organisations are motivated to adopt the processes and procedures established by rationalized and institutionalized principles of organizational function in culture. Organizations that do so improve their prestige and potential for success, regardless of the practical efficacy of the processes and policies they have gained. Organizational constructs, including the different tasks, responsibilities, mechanisms and frameworks of internal management, are visible shows of obedience and social obligation.

Berger and Luckmann (2011) pointed to institutionalized rules as being relevant. There are societal classifications that may be assumed for granted or endorsed by popular sentiment or by the rule of law. Such laws include normative responsibilities that can be viewed as facts of (organizational) existence that must be taken into consideration and accepted by participants in the corporate world whether they be risk management, regulatory officers, executives, auditors, directors or other categories of practitioners inside and outside companies. The institutionalization cycle then is how various kinds of social structures of daily society come to take on a law like standing. Repeated forms of practice are structures or institutionalized laws, thereby illustrating internal theory by referring to the context and the formal and informal laws placed on organizational practices.

This theory is important to the study as it shows that public institutions need to provide a rational accountability in order to be able to sustain an accountable, effective and efficient state structure. For this, there is a need for an accounting system that facilitates accountability, whether it is a strong and controlled state or a state structure that is maintained at a minimum level of control. It is revealed that the regulatory arrangements directly contribute to the institutionalization of a field, and as a result, how the public organizations directly contribute to the institutionalization process.

Empirical Literature Review

Rizaldi (2015) study evaluated a control environment analysis at government internal control system: Indonesia case. The study was a descriptive study. Population of this research is the entire State Civilian Apparatus (SCA) at Government of Padang Penang. The primary data of this research was obtained through observation, questionnaires, and in-depth interviews. It was established that Control Environment weaknesses in Padang Panjang local government look like dominantly by leadership factor and apparatus rotations policy. Leaders considered not having managerial capacity and extensive technical experience on managing Government Agency. However, the study was based in the Government of Padang Penang the findings cannot be a reflection in a Kenyan context.

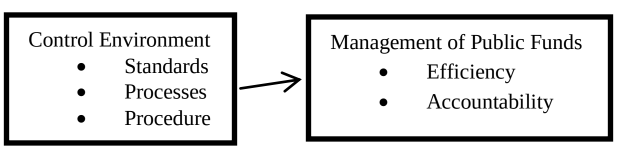
Eton, Murezi, Fabian and Benard (2018) study examined the relationship between control environment and management of public funds in Uganda: A case of selected districts in western Uganda. The study conducted was based on cross sectional survey design. Using both purposive and simple random sampling a Sample of 113 respondents was chosen from the respondents. The study found out that the relationship between control environment and financial accountability in local governments appeared to be weak, and the actual contribution of internal control systems in the financial operations of the district is negligible. However, the respondents were purposively selected thus presenting a methodological gap.

A study by Ahmed and Nganga (2019) investigated the effects of control environment on management of public funds of County Governments in the Coastal Region of Kenya. The researcher adopted a descriptive research design. The target population of the study was 30 employees drawn from 5 departments in the Ministry of Finance, Budget and planning in the county governments of the Coastal region. Data was analysed using descriptive statistics and inferential statistics. The study found a positive and significant effect between control environment on the management of public funds. However, the study context was County Governments in the Coastal Region of Kenya and the findings may not be reflective in Busia County, Kenya.

The study by Omar and Yussuf (2020) looked at the impact of the control environment on the management of public funds of higher learning public institutions in Zanzibar. A descriptive research design was used in the study. This study used a sample study approach, with the different categories of staff in Administration levels and account/finance departments of Zanzibar's Public Institutions of Higher Learning as its target population. It used a sample of 62 employees. Primary data were gathered from the sample population using open-ended and closed-ended questionnaires. In the data analysis, descriptive statistics were used, and the information was presented in statistical forms. The study discovered that the control environment, as indicators of internal control systems, has a significant impact on the financial performance of Zanzibar's institutions of higher learning. However, the study context was learning public institutions in Zanzibar

Conceptual Framework

Independent Variable Dependent Variable



The conceptual framework shows the independent variable as the control environment which was measured in terms of standards, processes and procedures and the dependent variable as management of public funds measured in terms of efficiency and accountability.

IV. RESEARCH METHODOLOGY

This study employed a descriptive research design. According to Dulock (2014) descriptive research design is a scientific method which involves observing and describing the behavior of a subject without influencing it in any way. Therefore, the study used the design to collect and present the data according to the respondents' perspective without altering any of the response. The target population for this study was the County government of Busia, Kenya. A total of 54 respondents participated in the study comprising of 10 finance officers and 44 support staff from the department of accounting and finance of the County. A census of 54 respondents was carried out. The study used primary data that was collected using questionnaires. Quantitative data was analyzed using descriptive statistics such as mean and standard deviation and presented in form of tables and figures where applicable with the aid of Statistical Package for Social Sciences (SPSS) version 20.0. The study further carried out inferential statistics that will include correlation analysis and multiple regressions to determine the relationship between variables.

V. FINDINGS

Descriptive Analysis Results

The study sought to examine the effect of control environment on the management of public funds in Busia County, Kenya. The descriptive results are presented in Table 1.

Table 1: Descriptive Results on Control Environment

Statement	M	SD
The County has a financial reporting and accounting system	3.98	1.02
Necessary steps are followed in error correction within the system of accounting and finance operations	4.05	0.95
The administration of the county government works with a great degree of honesty in carrying out its duties.	4.50	0.50
The County Government Administration offers input to the junior officers on the functioning of the scheme	4.14	0.86
In all management decisions, ethical principles are preserved in	4.61	0.39
Average Score	**4.26**	**0.74**

Source: Research Data (2021)

The results in Table 4.3 show that the respondents agreed that control environment affected the management of public funds in Busia County, Kenya with an average mean score of 4.26 and a standard deviation 0.74. This finding agrees with a study by Ahmed and Nangaga (2019) that examined the influence of the controlling environment on the management of public funds by county governments in Kenya's coastal region and control environment was seen to have significantly influenced the County's financial performance.

The statements that were strongly agreed by the respondents were that in all management decisions, ethical principles are preserved in (M=4.61, SD= 0.39) and that the administration of the county government works with a great degree of honesty in carrying out its duties (M=4.50, SD= 0.50). This finding is supported by the findings of a study by Kinua, Gakure, Gikara, and Orwa (2015) that assessed internal control environment effect on the management of funds of companies listed on the Nairobi Securities Exchange and the findings of the study was that control environment showed a significant association with management of funds.

The respondents agreed on the statements that the County Government Administration offers input to the junior officers on the functioning of the scheme (M=4.14, SD=0.86), necessary steps are followed in error correction within the system of accounting and finance operations (M=4.05, SD=0.95) and that the County has a financial reporting and accounting system (M=3.98, SD=1.02). This finding is in line with a study by Eaton, Murezzi, Fabian, and Benard (2018) that examined the relationship between the control environment and public fund management in Uganda and observed that control environment relationship with the local government financial responsibility appeared weak and the true system of internal control contributing factor was negligible towards financial performance.

Inferential Statistics Results

Inferential statistics such as correlation and regression were used to establish the relationship between the independent and dependent variables. The findings are discussed in Table 2, Table 3 and Table 4.

Correlation Analysis

Table 2: Correlation Analysis

	Control environment	Management of public funds
Control environment	1	
	53	
Management of public funds	.612	1
	.000	
	53	53

Source: Research Data (2021)

The results in Table 2 show that control environment had a strong relationship with the management of public funds with a Pearson's r value of 0.612. Piper (2018) indicates that the control environment tends to minimize the degree of illegal behavior within organizational processes, and that the efficiency of the internal control mechanism of an institution depends on the role and nature of its control environment. Therefore, the development of a suitable control environment for a public organization is thus very critical to the efficiency of its activities.

Regression Analysis

Table 3: Regression Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.801	.723	.711	1.387

Source: Research Data (2021)

The result as presented in Table 2 shows that the adjusted R^2 indicates that control environment explain a factor of 0.711 of the management of public funds in Busia County, Kenya. This means that other variables not studied contribute to a factor of 0.289 of the management of public funds.

Coefficient of Determination of the Variable

Table 4: Coefficient of the Variable

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.741	.012		6.175	.000
	Control environment	0.703	.061	2.140	11.52	.001

Source: Research Data (2021)

Table 4 shows that the constant value is 0.741 that represents management of public funds in Busia County, Kenya when control environment are held constant. Table 4 also shows that when control environment is increased by one unit, management of public funds in Busia County.

The equation of regression formed was as follows:

$Y = 0.741 + 0.703X_1$

Where Y= Management of public funds

X_1= Control environment

Table 4.11 further shows that control environment had a positive and significant relationship with the management of public funds in Busia County, Kenya as indicated by t values (t=11.52, P=0.01<0.05). This finding agrees with a study by Ahmed and Nangaga (2019) that examined the influence of the controlling environment on the management of public funds by county governments in Kenya's coastal region and control environment was seen to have significantly influenced the County's financial performance.

VI. CONCLUSIONS

The study concludes that the degree to which people know that they will be held accountable has a big impact on the control environment. Internal controls in the County are carried out with the help of accountability. Because management has the capacity to overrule controls, a successful Board of Directors and Audit Committee serve a vital oversight function and play an important role in the control environment, helping to set a positive tone at the top.

VII. RECOMMENDATIONS

The study recommends that The County should create effective control environment so that it may improve its efficiency in delivering value and meeting its strategic goals. Examine the threats to the County's ability to meet its business objectives or meet its service commitments. To limit the risks, identify new controls or ways to adjust existing control actions. Control changes should be designed and communicated to individuals who are responsible for implementing, performing, or reviewing the linked actions.

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