Accountable Leadership Practice and County Executives' Governance in Kisii County, Kenya

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ABSTRACT

Ethical leadership underpins good governance, promoting accountability, transparency, and integrity. In Kenya, despite constitutional frameworks and devolved governance, county governments face persistent unethical practices, including corruption and nepotism, undermining service delivery, public trust, and the objectives of devolution. It is against this background that this study sought to examine the Influence of Accountable Leadership Practice and County Executives' Governance in Kisii County, Kenya. The theory that underpin the study was Authentic Leadership Theory. Descriptive research design was used, and it population was 228 consisting of County Executive Committee Members (Governor, Deputy Governor, and CECMs), Senior County Government Officials (Chief Officers and Directors procurement, finance officers and County Assembly Members (MCAs). Yamane Taro formula (1975) was used to calculate a sample of 145 participants that were selected purposively. Data was collected using questionnaire and interview schedules drawing both primary and secondary data. To ensure validity and reliability, the questionnaire underwent expert review. Content and face validity assessed through expert judgment, construct validity through convergent and divergent testing, and criterion validity by comparing responses with established benchmarks. Reliability was measured using Cronbach's alpha, with a threshold of 0.70 considered acceptable and pilot study carried out in Bomet County. Qualitative data was analyzed through thematic content analysis, while quantitative data was subjected to descriptive and inferential statistics, including multiple regression analysis using SPSS V27, with findings presented in tables, figures, and charts. Results indicated that accountable leadership had a positive and statistically significant relationship with county governance ($\beta = 0.192$, $t = 2.154$, $p = 0.033$). This implies that an increase in accountable leadership is associated with improved county governance, with the relationship being statistically significant. Although the effect was weak, the findings suggest that strengthening accountability practices can contribute to better governance outcomes. The study therefore recommended that county leadership in Kisii should strengthen enforcement of accountability systems, enhance leadership capacity, and minimize political interference to ensure that accountable leadership practices translate into measurable improvements in county governance outcomes.

Keywords: Accountable leadership, ethical leadership, accountable practice, County Governance, Accountability Systems

INTRODUCTION

Accountable leadership is widely recognized as a cornerstone of good governance, promoting transparency, answerability, and effective public service delivery (Reddick et al., 2025; Alhaidan, 2025). Scholars argue that accountable leaders take responsibility for decisions, uphold ethical standards, and ensure prudent use of public resources, thereby reducing corruption and strengthening citizen trust (Hassan, 2019; Johnson & McCandless, 2023). In this context, accountable leadership includes, fairness, integrity, respect, and the consistent promotion of ethical behavior among public servants (Okagbue, 2012; Kaptein, 2019). These practices are reflected through open communication, strengthened accountability mechanisms, and decisions that prioritize the public interest over personal gain (Mostafa et al., 2020). Alhaidan (2025) established that accountable leadership involves guiding and influencing others through actions grounded in honesty, integrity, fairness, and respect, while Reddick et al. (2025) emphasized that organizational managers serve as role models in local government settings. According to Hassan (2019) there has been an increasing scholarly focus on leadership, linked to enhance public service motivation, improved organizational citizenship behaviors, greater willingness among employees to report misconduct, and reduced corruption and workplace incivility. It further, distinguished unethical leadership characterized by ethically neutral practices from the complete absence of ethical leadership, where leaders actively violate moral or legal standards.

Piecek (2023) explored accountable leadership in nonprofit healthcare organizations in the Western United States using a grounded theory approach. The study developed the Transparent Leadership Model (TLM), showing that relational transparency, information sharing, and interpersonal skills foster trust, engagement, and performance, while contextual factors moderate outcomes.

Regionally, sub-Saharan Africa continues to struggle with entrenched corruption and weak accountability mechanisms, which significantly hamper ethical leadership. According to the United Nations Economic Commission for Africa (UNECA, 2023), leadership failures characterized by lack of transparency, abuse of power, and rent-seeking behavior are primary drivers of poor development outcomes across the continent. In many African countries, corrupt leaders exploit public office for private gain, often manipulating institutional frameworks and undermining checks and balances to maintain power (Obicci, 2025). This form of unethical governance results in skewed policy priorities that benefit elites while excluding the broader population from essential services and opportunities. Furthermore, Okoye et al., (2024) in Nigeria, established widespread corruption disincentives foreign investment, erodes civic participation, and contributes to instability by deepening social grievances and public disillusionment with political systems. Ethical conduct is central to effective public service delivery and extends beyond the political appointment of public officials. However, many nations, particularly in Africa, continue to struggle with leadership that fails to prioritize the needs of citizens (Bailey, 2018).

Chioke (2023) examined prerequisites for accountable leadership in Nigeria's public administration and their implications for sustainable development. The study found that weak leadership accountability fosters financial loss and undermines national development, recommending periodic briefings to the electorate on government functions. While important, the study has several gaps. Urhibo et al. (2025) studied the effect of administrative accountability on organizational efficiency and performance among government officials, local government employees, and community representatives in Ethiope East Local Government Area, Nigeria. Findings showed that accountability improves efficiency, trust, and goal alignment, though challenges such as inadequate resources, staff resistance, and conflicting policies hinder implementation.

Kgobe and Mamokhere (2021) interrogated the effectiveness of public accountability mechanisms in South Africa using Critical Discourse Analysis (CDA) of secondary data, framed within stewardship theory. It found that despite constitutional provisions, mechanisms such as the National Prosecuting Authority (NPA) and Public Service Commission (PSC) are weak, politicized, or unenforceable, limiting good governance.

In South Africa, this challenge is compounded by a deepening trust deficit in the economy, largely attributed to senior leaders who have failed to uphold ethical standards in their positions of authority (Kuwana, 2017). Scholars argue that ethical leadership should embody accountability and reflect both procedural and distributive justice to strengthen public sector performance (Xu, Loi, & Ngo, 2016). Leadership behavior, therefore, plays a critical role in shaping employee confidence and motivation, with evidence showing that leaders' actions significantly influence followers' trust and commitment (Wang et al., 2016).

Omondi and Kinya (2022) investigated the effect of leader accountability on the economic empowerment of low-income households in Siaya County, Kenya, findings revealed that leaders were generally unaccountable, with limited transparency, weak communication, and poor teamwork, which residents perceived as hindering economic advancement. Gatimu and Minja (2024) examined the effect of accountability on organizational performance in Kenya's National Referral Hospitals using agency theory and a descriptive design. Data were collected through questionnaires, interviews, and observations from a diverse sample of 316 hospital stakeholders. Findings revealed that accountable policies, procedures, and communication foster performance, trust, and quality healthcare.

Statement of the Problem

Accountable leadership is widely recognized as a cornerstone of good governance, promoting transparency, answerability, and effective public service delivery (Reddick et al., 2025; Alhaidan, 2025). Scholars argue that accountable leaders take responsibility for decisions, uphold ethical standards, and ensure prudent use of public resources, thereby reducing corruption and strengthening citizen trust (Hassan, 2019; Johnson & McCandless, 2023). In Kenya, the 2010 Constitution and Chapter Six on Leadership and Integrity established a devolved governance system with 47 counties intended to enhance democratic participation, oversight, and accountability in public administration (Kenya Law Report, 2010; EACC, 2018). Despite this legal framework, accountability challenges remain widespread, threatening the achievement of devolution objectives. Evidence indicates that many county governments continue to experience weak oversight systems, misuse of public funds, delayed implementation of audit recommendations, and limited responsiveness to citizens, all of which undermine governance outcomes and public confidence (Khaunya & Wawire, 2020; Khan & Naeem, 2020; Onsongo, 2016). Studies in counties such as Kitui, Kilifi, Uasin Gishu, and Nairobi reveal mixed progress, showing that while devolution has improved access to local services, persistent gaps in accountable leadership such as irregular procurement, weak financial controls, and inadequate public participation continue to constrain effective governance (Kyalo et al., 2017; Ayieko & Okinda, 2024; Kosgey et al., 2020; Wanja et al., 2023). At the national level, Kenya’s ranking of 121st out of 180 countries in Transparency International’s 2024 Corruption Perceptions Index reflects the broader accountability crisis facing public institutions (Transparency International, 2024). These findings suggest that constitutional and institutional safeguards alone are insufficient without leaders who consistently demonstrate accountability in decision-making and resource management. Although global and regional studies emphasize the positive relationship between accountable leadership and governance performance (Peteraf, 2021; Gunawan & Widodo, 2023; UNECA, 2023), limited empirical research has specifically examined how accountable leadership influences county executives’ governance in Kenya. Kisii County, like many others, faces concerns over financial impropriety, weak oversight, and inefficient resource utilization (Owino & Wamalwa, 2023), yet little evidence exists on how accountable leadership practices influence governance effectiveness in this devolved unit. Without such knowledge, it remains unclear how accountability can be institutionalized among county executives to improve service delivery and rebuild citizen trust. Therefore, the influence of accountable leadership on county executives’ governance in Kisii County warrants investigation to address this governance gap.

Theoretical Review

The study was guided by authentic leadership as presented

Authentic Leadership Theory, developed by Bill George in 2003, emerged as a response to the corporate scandals of the early 2000s, emphasizing the need for leaders who are genuine and “real” rather than following prescribed leadership formulas (George, 2003). The theory was introduced in George’s book, Authentic Leadership, which argues that for leaders, being themselves is key to achieving success. George became widely recognized as a strong advocate of responsible leadership in business, media, and academia. In the book, he contends that organizations require new leaders, not merely new laws, to overcome corporate crises (George, 2003). The theory posits that authentic leadership is fundamentally about being true to oneself while leading with integrity, transparency, and honesty, thereby creating sustainable value through genuine relationships and ethical conduct.

The framework of Authentic Leadership comprises five essential dimensions that distinguish genuine leaders from those who merely occupy leadership positions. George (2003) identifies these dimensions as purpose, values, heart, relationships, and self-discipline. Each dimension is associated with an observable characteristic: purpose with passion, values with behavior, relationships with connectedness, self-discipline with consistency, and heart with compassion. These dimensions work together to create authentic leadership effectiveness and

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provide a comprehensive framework for understanding how leaders maintain authenticity while guiding organizations through complex challenges and ethical dilemmas.

In the context of county executive governance, Authentic Leadership Theory provides a relevant framework for understanding ethical leadership practices in public administration. County executives operate in highly visible public roles where authenticity and trustworthiness are essential for maintaining public confidence and legitimacy. The theory's emphasis on values-based leadership aligns with the public sector's need for leaders who can navigate complex political environments while maintaining ethical standards and serving the public interest with genuine commitment to community welfare (Avolio & Gardner, 2005).

Accountable leadership directly correlates with the values and self-discipline dimensions of Authentic Leadership Theory. County executives who practice accountable decision-making demonstrate the values dimension by aligning their choices with moral principles and public service ethics, even under political pressure. The self-discipline dimension is reflected in their ability to make difficult decisions that prioritize long-term public good over short-term political gain. This authentic approach to decision-making builds public trust and creates a culture of integrity within county government operations (Walumbwa et al., 2008).

Accountable leadership also intersects meaningfully with Transformational Leadership Theory. The individualized consideration dimension is relevant because accountable county executives must respond to the diverse needs of community groups and stakeholders. This involves taking responsibility for decisions and outcomes, providing mechanisms for feedback, and adapting leadership approaches to address specific challenges. Additionally, accountable leadership supports intellectual stimulation by encouraging critical evaluation of policies, evidence-based decision-making, and organizational learning from both successes and failures. The combination of transparent and accountable leadership practices creates a comprehensive framework for ethical county executive governance that can enhance organizational effectiveness, strengthen public trust, and improve community outcomes (Bass & Riggio, 2006).

Empirical Review

The Paper reviewed literature on influence of accountable leadership on County Governance

Influence of accountable leadership on County Governance

Piecek (2023) explored accountable leadership in nonprofit healthcare organizations in the Western United States using a grounded theory approach with semi-structured interviews from 25 mid-level leaders. The study developed the Transparent Leadership Model (TLM), showing that relational transparency, information sharing, and interpersonal skills foster trust, engagement, and performance, while contextual factors moderate outcomes. Despite offering rich insights, several gaps remain. Geographically, the study is limited to nonprofit healthcare organizations in one U.S. region, restricting generalizability to other parts of the world such as Kenya. Methodologically, qualitative interviews, though deep, limit statistical generalization that quantitative data could offer for robust findings. Population-wise, it focused only on mid-level leaders, excluding follower perspectives. Design-wise, the cross-sectional data lack causal inference insights hence the need for the current study.

Chioke (2023) examined prerequisites for accountable leadership in Nigeria's public administration and their implications for sustainable development. The study found that weak leadership accountability fosters financial loss and undermines national development, recommending periodic briefings to the electorate on government functions. While important, the study has several gaps. Geographically, its focus on Nigeria restricts applicability to wider African contexts. Methodologically, details on design and data sources are limited, weakening reliability. Population-wise, the analysis excluded perspectives from citizens, civil servants, or policymakers. Design-wise, the descriptive approach offers no causal inferences. Contextually, recommendations were narrow, focusing on briefings while neglecting systemic reforms and civic empowerment strategies.

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Urhibo et al. (2025) studied the effect of administrative accountability on organizational efficiency and performance among government officials, local government employees, and community representatives in Ethiope East Local Government Area, Nigeria, using a mixed-method design with 350 respondents. Findings showed that accountability improves efficiency, trust, and goal alignment, though challenges such as inadequate resources, staff resistance, and conflicting policies hinder implementation. Despite its contributions, several gaps emerge. Geographically, the study is limited to one local government, restricting wider generalization. Methodologically, reliance on self-reported data risks bias. Population-wise, it excluded broader citizen perspectives beyond sampled stakeholders. Design-wise, the cross-sectional data limit causal insights. Contextually, recommendations stressed technical fixes without addressing deeper institutional reforms.

Kgobe and Mamokhere (2021) interrogated the effectiveness of public accountability mechanisms in South Africa using Critical Discourse Analysis (CDA) of secondary data, framed within stewardship theory. It found that despite constitutional provisions, mechanisms such as the National Prosecuting Authority (NPA) and Public Service Commission (PSC) are weak, politicized, or unenforceable, limiting good governance. While insightful, notable gaps remain. Geographically, it is confined to South Africa, restricting comparative insights. Methodologically, reliance on secondary discourse lacks empirical validation from citizens or officials. Population-wise, it excludes lived experiences of stakeholders directly affected by weak accountability. Design-wise, the discourse approach precludes causal assessment an endeavor the current study is seeking to use to test the correlation effect between variables.

Omondi and Kinya (2022) investigated the effect of leader accountability on the economic empowerment of low-income households in Siaya County, Kenya, using a descriptive design and data from 384 households. Findings revealed that leaders were generally unaccountable, with limited transparency, weak communication, and poor teamwork, which residents perceived as hindering economic advancement. While insightful, gaps remain. Methodologically, its reliance on self-reports risks social bias. Population-wise, it considered households but excluded leaders’ perspectives, creating a one-sided analysis. Design-wise, the cross-sectional approach limits causal inference and trend tracking.

Gatimu and Minja (2024) examined the effect of accountability on organizational performance in Kenya’s National Referral Hospitals using agency theory and a descriptive design. Data were collected through questionnaires, interviews, and observations from a diverse sample of 316 hospital stakeholders. Findings revealed that accountable policies, procedures, and communication foster performance, trust, and quality healthcare. While insightful, the study shows gaps. Geographically, it focused only on referral hospitals, limiting applicability to other healthcare levels or counties. Methodologically, reliance on self-reports risks socially desirable bias. Design-wise, the cross-sectional approach constrains causal inference hence the need for the current study.

Mureithi et al. (2024) investigated the effect of ethical leadership on employee whistleblowing intentions within Kenya’s county public service, employing a descriptive–correlational design. The study targeted 3,214 county employees across five devolved functions health, finance, procurement, human resource management, and administrative services with a stratified random sample of 360 respondents. Data were collected using structured questionnaires supplemented by interviews with six officers from the Ethics and Anti-Corruption Commission (EACC). The findings revealed no statistically significant relationship between ethical leadership behaviors such as accountability, integrity, and fairness and employees’ willingness to report wrongdoing. Although descriptive results showed that most county leaders were perceived as generally ethical, regression analysis indicated that accountable leadership explained only a small and insignificant proportion of the variance in whistleblowing intentions ($R^2 = 0.07$, $p > 0.05$). Interview data further suggested that factors such as fear of retaliation, weak witness protection systems, political interference, and mistrust in investigative processes had a stronger negative influence on whistleblowing than leadership conduct itself. The study concluded that ethical leadership alone does not meaningfully enhance whistleblowing behavior in Kenyan county governments without systemic reforms in protection mechanisms and accountability structures. However, the study had limitations: it relied heavily on self-reported data susceptible to fear-based bias, focused only on five devolved departments, and employed a cross-sectional design that constrained causal

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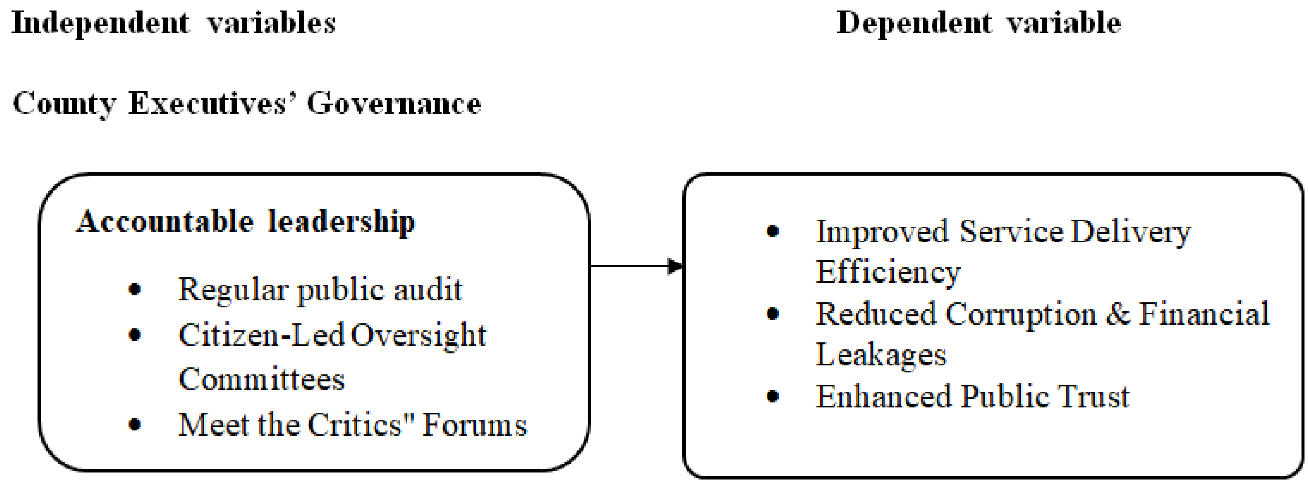
interpretation. These gaps underscore the need for further research incorporating stronger methodological designs and broader institutional coverage as proposed in the current study.

Figure 1: Conceptual Framework



Source; Researchers' conceptualization (2026)

Research Design

The research design represents the overall strategy that integrates various components of a study in a coherent and logical manner, guiding how the research problem is addressed and providing a framework for data collection, measurement, and analysis (Saunders et al., 2019). Likewise, Kumar (2021) defines research design as a structured plan for conducting research, including the selection of participants, methods of data collection, and analytical procedures, ensuring that the study objectives are systematically achieved. This study adopted a descriptive research design to investigate the influence of ethical leadership practices on governance within Kisii County's county executive structures. A descriptive survey research design was employed, which involves collecting data from a clearly defined population or a systematically selected segment (Creswell & Creswell, 2018). Descriptive design is suitable for analyzing leadership behaviors, capturing attitudes, and establishing relationships between variables. The design allowed for an in-depth exploration of how transparent leadership, accountable leadership, ethical decision-making, and participatory leadership influence governance outcomes. Since this study aimed to describe, explain, and interpret the current state of ethical leadership among county executives, the descriptive approach is both practical and justified. This design was applied as it is suitable for identifying and describing the characteristics and attributes of the study population. In this study, it was particularly appropriate for examining college students' religious and spiritual beliefs, as it allowed for a comprehensive understanding of their practices and perceptions while exploring related academic dimensions.

Study Area

The study was carried out in Kisii County, Kenya. Kisii County covers a surface area of approximately 1,323.5 square kilometers and is located in the western region of Kenya within Nyanza. It is bordered by Nyamira County to the north, Narok County to the south, Homa Bay County to the west, and Bomet County to the east. The county is characterized by its hilly topography, fertile soils, and reliable rainfall, which make it a productive agricultural area bananas, tea, and coffee are the dominant cash crops. According to the Kenya National Bureau of Statistics (2022), Kisii County has a dense and rapidly growing population. It also hosts a number of key institutions, including Kisii University and other training facilities, making it a relevant site for a study examining the influence of ethical leadership practices on county executives' governance.

Target Population

Population refers to the entire group of individuals, institutions, or events that share common characteristics and meet specific criteria relevant to a study (Kothari & Garg, 2019). For this study, the target population

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comprised county executives in Kisii County, including senior leadership within Kisii County Government. This includes the 10 County Executive Committee Members (CECMs), one Governor and the Deputy Governor, as well as 16 Chief Officers, 12 Directors, and 73 Members of the County Assembly (MCAs) both elected and nominated members as well as 10 procurement officers, and 10 finance offices. The 10 County Executive Committee Members (CECMs) are included as key policy implementers who provide critical perspectives on executive-level decision-making. The Governor and Deputy Governor are selected for their central role in strategic governance and overall leadership influence. Sixteen Chief Officers and 12 Directors are included to provide insights from senior and mid-level management on policy implementation and departmental governance processes. The 73 Members of the County Assembly (MCAs), both elected and nominated, offer perspectives on oversight, accountability, and participatory governance. Additionally, 10 procurement officers and 10 finance officers are included to provide operational insights on transparency, accountability, and ethical decision-making in financial and resource management. Collectively, this population ensures a holistic understanding of ethical leadership practices and their effect on County Executives' governance in Kisii County.

Table 1: Target Population

Category	**Target population**
CECMs	10
Governor & the Deputy Governor	2
Chief Officers	16
Directors,	12
MCAs	73
Procurement officers,	10
Finance offices.	15
Subordinate staff	90
Total	**228**

Source; Human Resource Department (2025)

Sampling Procedure and Sample size

This study adopted a purposive sampling technique, a non-probability method that enables the deliberate selection of participants with specialized roles relevant to the research objectives. County executives in Kisii County, such as executive committee members, chief officers, and departmental directors, are best positioned to provide credible insights into ethical leadership and governance practices. Targeting such information-rich participants ensures that the data collected is both reliable and contextually meaningful. Extant literature have shown that purposive sampling is particularly effective in leadership and governance studies, as it captures in-depth perspectives from those directly engaged in decision-making processes (Etikan & Bala, 2017).

The sample size was calculated using Yamane's (1979.) formula, considering a 95% confidence level and a margin of error of 5% to get a sample size of 145. This formula has been widely applied in recent studies in Kenya to provide statistically reliable and representative samples (Kothari & Garg, 2019; Mutua & Wambua, 2021).

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

Where n= sample size, N= population and e is the level of precision

On substitution

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$$n = \frac{228}{1 + 228\,(0.05)^2}$$

N= 145

Table 2: Sample size Frame

Category	**Target population**	**Sample size**
CECMs	10	6
Governor & the Deputy Governor	2	1
Chief Officers	16	10
Directors,	12	8
MCAs	73	46
Procurement officers,	10	6
Finance offices.	15	10
Subordinate staff	90	57
Total	**228**	**145**

Source; Researcher’s computation (2025)

Research Instruments

Data was collected using structured questionnaires composed of closed-ended Likert-scale items that measure perceptions of ethical leadership based on four dimensions: transparent leadership, accountable leadership, ethical decision-making, and participatory leadership. Questionnaires was chosen because they provide a systematic approach to structuring questions and can be modified to suit the research intent, thereby ensuring accurate outcomes (Barata, 2012). The questionnaires captured quantitative and qualitative data from purposively selected participants, including County Executive Committee Members (Governor, Deputy Governor, and CECMs), Senior County Government Officials (Chief Officers and Directors). This study blended both online and physical questionnaires that are self-administered. Questionnaires were distributed directly to respondents to maximize the response rate. Before participants begin, the researcher outlined the purpose of the study and emphasize the importance of their input in achieving the study objectives. Any issues or uncertainties raised by respondents were addressed to promote clear understanding and accurate completion. The physical questionnaires were administered through drop and pick later methods as participants are given printed questionnaires to complete independently. The online questionnaires were distributed electronically via email or survey google forms. Respondents were able to access the questionnaire using computers, tablets, or smartphones, and submit their responses electronically. Once filled, the questionnaires were retrieved promptly and prepared for data analysis.

The questionnaire included;

Closed-ended questions gathered quantifiable data on variables such as transparency, accountability, ethical decision-making, and participatory leadership. These were structured in multiple-choice and Likert scale formats, with responses ranging from “strongly agree” to “strongly disagree.”

Open-ended questions provided participants the opportunity to share detailed insights and practical experiences on how ethical leadership practices influence governance processes in Kisii County. This qualitative input will complement the numerical data from the closed-ended items, offering a more comprehensive understanding of the research problem.

An interview schedule is a systematic approach to gathering data through structured, in-person style interactions between interviewer and respondent (Slade & Sergent, 2018). For this study, interviews were conducted with Members of the County Assembly (MCAs) to obtain deeper insights into the influence of ethical leadership practices on county executives' governance in Kisii County considering some of the members may be illiterate to handle self-administered questionnaire. Structured interviews were preferred as they provide flexibility for probing and follow-up questions, thereby generating more detailed and nuanced responses. To enhance convenience and mitigate risks such as pandemics or natural calamities, virtual platforms like Zoom and Microsoft Teams were used carry out the interviews. With participants' consent, interviews were recorded to ensure accurate transcription, analysis, and the ability to revisit specific points during interpretation. Confidentiality was strongly upheld to foster a safe environment where participants can freely express their views. The researcher approached the interviews with respect and neutrality, carefully listening and recording responses to ensure that participants' perspectives are represented faithfully and without bias.

The interview questions were pre-formulated to maintain consistency across sessions while allowing room for follow-up based on participants' responses.

The interviews focused on:

- How transparency, accountability, ethical decision-making, and participatory leadership are practiced within county governance.
- The role of County Assembly Members in promoting accountability and ethical standards.
- Perceived influence of ethical leadership practices on service delivery, decision-making processes, and overall governance outcomes in Kisii County

Validity and Reliability

To minimize the risk of obtaining inaccurate responses in this study, strong emphasis was placed on ensuring both validity and reliability (Creswell & Creswell, 2018). Validity refers to the degree to which the research instruments measure what they are intended to measure. According to William (2024) validity is the extent to which findings derived from data analysis genuinely reflect the phenomenon being investigated. To ensure validity, the study conducted content validity checks by reviewing the research instruments to confirm alignment with the study objectives. This process involved consultation with academic expert at Mount Kenya University lead by the supervisor who evaluated whether the questionnaire items and interview questions sufficiently capture the key aspects of ethical leadership practices transparency, accountability, ethical decision-making, and participatory leadership and their influence on county executives' governance. Construct validity was examined through factor analysis to confirm that the questionnaire items accurately measure the intended theoretical constructs. Additionally, criterion validity was assessed by comparing responses with established governance indicators drawn from county policy documents and performance reports. This confirmed whether the instruments appropriately relate to external measures of governance effectiveness and thereby ensure that the data collected are both credible and meaningful.

To ensure reliability, a pilot test of the research instruments was conducted using 10% of the target sample, drawn from Bomet County executives. This preliminary pre-test and retest helps evaluate the consistency of the instruments across different respondents and contexts. Cronbach's alpha was calculated to determine the internal consistency of the Likert scale items measuring ethical leadership practices and county executives' governance. A coefficient value of 0.70 or above was considered acceptable, confirming that the instruments are reliable enough for the main study (Taber, 2018).

Reliability of the questionnaires was tested using Cronbach's Alpha to measure the internal consistency. A coefficient of 0.70 will be considered acceptable when using Cronbach formula. The study achieved an overall Cronbach alpha coefficient of 0.742 which was acceptable.

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Table 1.3: Reliability Test Results

Variable	Cronbach Coefficient
Transparency leadership	0.72
Accountable leadership	0.76,
Ethical Decision making	0.766
Participatory leadership	0.733,
Governance	0.761
Aggregate	0.742

Source; Research Data (2026)

Data Analysis

This study employed both qualitative and quantitative data analysis techniques to comprehensively examine the influence of ethical leadership practices on county executives' governance in Kisii County. The analysis followed a systematic approach, ensuring that quantitative results from the questionnaires are supported by qualitative insights from interviews with Members of the County Assembly. This mixed analysis provided a well-rounded understanding of how transparency, accountability, ethical decision-making, and participatory leadership shape governance outcomes within the county.

Qualitative Data Analysis

The qualitative data was gathered through structured interviews with Members of the County Assembly. The data was transcribed and the responses were systematically coded to identify key themes, recurring patterns, and significant ideas. The coding process involved categorizing the responses into themes related to ethical leadership practices, such as transparency, accountability, ethical decision-making, and participatory leadership, and their impact on governance outcomes. These themes was then analyzed thematically to reveal relationships and patterns across the data. The analysis was aimed to uncover deeper insights into how county executives and assembly members perceive and experience ethical leadership in shaping governance within Kisii County.

Quantitative Data Analysis

Quantitative data was collected through questionnaires, and the analysis focused on both descriptive and inferential statistics. Descriptive statistics such as frequencies, means, percentages, and standard deviations were used to summarize respondent profiles and key variables provided an overview of the distribution of responses on ethical leadership practices, including transparency, accountability, and ethical decision-making, and participatory leadership. To examine the relationships between the independent variables and county executives' governance, Pearson's correlation coefficient was computed to assess the strength and direction of the associations. In addition, regression analysis was employed to test the influence of ethical leadership practices on governance outcomes. Where necessary Analysis of Variance (ANOVA) was conducted to determine whether significant differences exist across groups such as county executives, chief officers, and MCAs. Inferential statistics, including correlation and multiple regression analysis, was used to examine the relationship between the independent variables (ethical leadership practices) and the dependent variable (governance performance

The regression model will follow the format:

$Y=a+\beta_1X_1+\beta_2X_2+\beta_3X_3+\beta_4X_4+e$

Where;

Y= governance performance

X_1 =Transparent leadership

X_2= Accountable leadership

X_3= Ethical decision-making leadership

X_4=Participatory leadership.

The coefficients (β1 to β4) represent the influence of each independent variable, and "e"denotes the error term. This analysis helpd determine the predictive strength of ethical leadership practices on county governance in Kisii County.

RESULTS AND DISCUSSIONS

A response rate of 84.82% was achieved as calculated by the researcher, which surpassed the recommended threshold as Mugenda and Mugenda (2013) indicated that a response rate exceeding 65% is considered excellent for statistical analysis of questionnaire data. Table 4 shows the response rate attained in the study. Moreover, of the 45 elected MCAs in Kisii County, only 20 were available for interview and participated fully, their responses were analyzed thematically and presented per objectives.

Table 4: Response Rate

Response Rate	**Frequency**	**Percent**
Returned	123	84.82 %
Unreturned	22	15.18%
Total	**382**	**100**

Descriptive statistics for the Influence of accountable leadership on Governance

Descriptive analysis was conducted to determine the influence of accountable leadership on the governance of County Executives in Kisii County, Kenya. This involved calculating means and standard deviations from responses collected using a Likert Scale of 1 to 5, and the results were presented in Table 5.

Table 5: Descriptive statistics for the influence of accountable leadership on Governance in Kisii County Executive

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Regular public audits improve accountability in Kisii County's governance.	123	2.00	5.00	3.8943	0.42103
Publicly available audit reports increase citizens' trust in county leadership.	123	2.00	5.00	3.7236	0.59093
Citizen-led oversight committees enhance transparency in county operations.	123	2.00	5.00	3.9431	0.39048
Involving citizens in monitoring county projects reduces corruption.	123	2.00	5.00	3.8374	0.43181
Open forums where leaders engage with	123	3.00	4.00	3.9431	0.23262

critics strengthen accountable governance.					
Regular "meet the critics" sessions promote dialogue that improves governance.	123	2.00	4.00	3.9675	0.21935
Valid N	123				

Source; Field Data (2026)

Table 5 indicated that 89.4% (110) of the respondents agreed that regular public audits improve accountability in Kisii County's governance, while 10.6% (13) disagreed. The mean score of 3.89 and a standard deviation of 0.421 suggest strong and consistent agreement among respondents, highlighting the crucial role of audits in promoting accountable governance.

For the statement that publicly available audit reports increase citizens' trust in county leadership, 78.7% (97) agreed, while 21.3% (26) disagreed. The mean of 3.72 and standard deviation of 0.591 reveal a generally positive perception with moderate variation in responses, indicating that while most respondents see transparency in reporting as trust-building, some are less certain.

When asked whether citizen-led oversight committees enhance transparency in county operations, 94.3% (116) agreed, compared to 5.7% (7) who disagreed. The mean score of 3.94 with a standard deviation of 0.391 showing broad agreement and consistency, emphasizing the perceived effectiveness of citizen participation in promoting transparency.

On the influence of involving citizens in monitoring county projects to reduce corruption, 83.7% (103) of respondents agreed, while 16.3% (20) disagreed. The mean of 3.84 and standard deviation of 0.432 reflect strong agreement and relatively low divergence in opinions, highlighting the role of participatory oversight in curbing unethical practices.

On statement on open forums where leaders engage with critics strengthen accountable governance, 94.3% (116) agreed, while 5.7% (7) disagreed. The mean score of 3.94 and standard deviation of 0.233 indicating a strong agreement and minimal variability, showing consistent support for direct engagement in enhancing accountability.

Regarding whether regular "meet the critics" sessions promote dialogue that improves governance, 96.8% (119) agreed, while 3.2% (4) disagreed. The mean of 3.97 with a standard deviation of 0.219 reflects very strong and consistent agreement, highlighting the importance of structured interactions with stakeholders in promoting accountable governance.

Overall, the findings suggest that Citizen Participation and Auditing mechanisms are widely perceived as key factors in enhancing accountability, transparency, and trust in the governance of County Executives in Kisii County.

Interview Responses

The interview responses were analyzed thematically and presented below

Qualitative responses were coded using odd numbers, provided further view into how accountable leadership practices enhance governance in Kisii County. MCA1 noted that regular public audits help strengthen financial discipline by identifying irregularities and ensuring that corrective measures are undertaken. MCA 3 indicated that citizen-led oversight committees provide an effective mechanism for monitoring development projects and promoting accountability at the grassroots level. MCA 5 observed that "meet the critics" forums create opportunities for direct engagement between leaders and citizens, enabling public concerns to be raised and addressed openly. MCA 7 emphasized that consistent disclosure of county expenditure enhances transparency and enables citizens to understand how public resources are utilized. Similarly, MCA 9 reported that effective follow-up on audit recommendations strengthens responsible leadership by ensuring that identified financial and administrative weaknesses are corrected. Collectively, these responses suggest that accountable leadership practices enhance oversight, transparency, responsible resource management, and governance performance in Kisii County.

The findings are consistent with Piecek (2023), who established that accountable leadership practices involving information sharing and interpersonal skills foster trust, engagement, and improved performance. They also concur with Urhibo et al. (2025), who found that administrative accountability improves efficiency, trust, and goal alignment among government officials and local government stakeholders. The convergence of these findings suggests that mechanisms that promote transparency, citizen participation, monitoring, and responsiveness can strengthen accountable leadership and contribute to improved governance outcomes

Diagnostics Tests

Diagnostics tests were performed before proceeding with other regressions statistics as presented below

Autocorrelation

The autocorrelation assumption requires that the residuals in the regression model be independent of one another (Xu, & Li, 2021). The Durbin–Watson test was used to assess whether autocorrelation was present in the regression model. A Durbin–Watson statistic ranging between 1.5 and 2.5 indicates that the residuals are sufficiently independent and that there is no serious autocorrelation problem. Therefore, a value within this range would confirm that the model satisfies the autocorrelation assumption and is suitable for subsequent multiple regression analysis.

Table 6: Autocorrelation Test

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.192[a]	.037	.029	.29449	1.769
a. Predictors: (Constant), Accountable Leadership					
b. Dependent Variable: County Governance					

The Durbin-Watson statistic in Table 6 was 1.769, which is close to the benchmark value of 2.0. This indicates that there was no serious autocorrelation among the residuals of the regression model. Therefore, the assumption of independence of errors is satisfied, suggesting that the residuals are sufficiently independent and the regression results can be considered reliable with respect to autocorrelation.

Multicollinearity Test

The Variance Inflation Factor (VIF) and Tolerance statistics were used to assess the presence of multicollinearity among the independent variables in the regression model. Multicollinearity was considered not to be a concern where Tolerance values exceeded 0.10 and VIF values were below 10, in line with the commonly accepted thresholds suggested by Kalnins and Hill (2023), these criteria were used to determine whether accountable leadership and county Governance were sufficiently distinct to be included simultaneously in the multiple regression analysis.

Table 7: Multicollinearity Test

Variable	**Tolerance**	**VIF**	**Decision**
Accountable Leadership	1.000	1.000	No Multicollinearity

The multicollinearity test in Table 7 indicates that there was no multicollinearity problem in the regression model. Accountable leadership recorded a Tolerance value of 1.000 and a Variance Inflation Factor (VIF) of

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1.000. Since the tolerance value is well above the recommended minimum of 0.10 and the VIF is far below the threshold of 10.0, the predictor does not exhibit problematic correlation with other independent variables. Therefore, the assumption of absence of multicollinearity was satisfied, and the regression estimates can be considered reliable.

Linearity Tests

The linearity relationship between the independent variables and the dependent variable was tested to determine whether a statistically significant linear relationship existed among the variables. This test was important because multiple regression analysis assumes that the relationship between each predictor variable and the dependent variable is approximately linear.

Table 8: Linearity Test

Source	**F**	**Sig. (p-value)**	**Decision**
Linearity	4.578	0.034	Significant linear relationship
Deviation from Linearity	0.601	0.662	No significant deviation from linearity

The linearity test indicates that there was a statistically significant linear relationship between accountable leadership and county governance, as shown by the Linearity value of $F = 4.578$, $p = 0.034 < 0.05$. This confirms the presence of a linear association between the two variables.

More importantly, the Deviation from Linearity was not statistically significant ($F = 0.601$, $p = 0.662 > 0.05$). This indicates that there is no significant departure from a linear relationship between accountable leadership and county governance. Therefore, the assumption of linearity was satisfied, and the use of linear regression to examine the relationship between accountable leadership and county governance was appropriate.

Correlation Analysis

Table 8: Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.192[a]	.037	.029	.29449
a. Predictors: (Constant), Accountable leadership				

In the Table 8 revealed a correlation coefficient of 0.192, implying a weak positive linear relationship between accountable leadership and county governance. Further, it imply that the regression model adopted was statistically significant and can therefore be relied upon to make further inferences regarding the relationship between accountable leadership and county governance. The R square of 0.037 implied that accountable leadership accounts for approximately 3.7% of the variance in county governance, while the remaining 96.3% is accounted for by other factors excluded from the regression model. The positive relationship between accountable leadership and county governance suggests that accountable leadership has an influence on county governance.

Table 9: ANOVA summary of Accountable Leadership and County Governance

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.402	1	.402	4.639	.033[b]
	Residual	10.494	121	.087		

	Total	10.896	122			
a. Dependent Variable: County Governance						
b. Predictors: (Constant), Accountable leadership						

The ANOVA statistics in Table 9 were found to be statistically significant ($F = 4.639$, $P = 0.033 < 0.05$), implying that the regression model adopted was statistically significant and can therefore be relied upon to make further inferences regarding the relationship between accountable leadership and county governance. The regression Sum of Squares was recorded at 0.402 out of 10.896, indicating that accountable leadership accounts for a relatively small proportion of the variance in county governance, while the larger proportion of the variance is accounted for by factors excluded from the regression model, as indicated by the residual Sum of Squares of 10.494.

Table 10: Regression Coefficient for Accountable Leadership

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.743	.509		5.388	.000
	Accountable leadership	.282	.131	.192	2.154	.033
a. Dependent Variable: County Governance						

Table 10 indicates that accountable leadership has a positive and statistically significant relationship with county governance ($\beta = 0.192$, $t = 2.154$, $P = 0.033$). This implies that an increase in accountable leadership is associated with an improvement in county governance, and the relationship is statistically significant.

The unstandardized regression coefficient ($B = 0.282$) indicates that a one-unit increase in accountable leadership is associated with a 0.282-unit increase in county governance, holding other factors constant. The positive standardized coefficient ($\beta = 0.192$) further confirms that accountable leadership has a weak positive relationship with county governance. Since the significance value ($p = 0.033$) is less than the 0.05 level of significance, the null hypothesis that accountable leadership has no statistically significant relationship with county governance is rejected.

The regression equation for the model is: County Governance = 2.743 + 0.282(Accountable Leadership). The findings therefore indicate that accountable leadership is a statistically significant predictor of county governance. The current study established that accountable leadership has a positive and statistically significant relationship with county governance ($\beta = 0.192$, $t = 2.154$, $p = 0.033$), indicating that improvements in accountable leadership are associated with improvements in county governance. This finding is consistent with Piecek (2023), who found that relational transparency, information sharing, and interpersonal skills associated with accountable leadership foster trust, engagement, and improved performance. Similarly, Chioke (2023) established that weak leadership accountability contributes to financial losses and undermines development, while Urhibo et al. (2025) found that administrative accountability improves efficiency, trust, and goal alignment among local government stakeholders. These findings collectively support the current result by demonstrating that accountable leadership can contribute to improve institutional and governance outcomes.

The current finding is also consistent with Kgobe and Mamokhere (2021), who found that weaknesses in public accountability mechanisms undermine good governance in South Africa. Although their study was qualitative and focused on institutional accountability mechanisms rather than the direct effect of accountable leadership, the finding reinforces the argument that effective accountability is essential for good governance. Within the Kenyan context, Omondi and Kinya (2022) similarly found that limited leader accountability, transparency, communication, and teamwork hindered economic empowerment in Siaya County. Gatimu and

Minja (2024) further reported that accountable policies, procedures, and communication foster organizational performance, trust, and quality healthcare in Kenya's national referral hospitals. The positive direction of these findings agrees with the current study, although the present study extends the evidence by demonstrating a statistically significant relationship specifically between accountable leadership and county governance.

However, the finding contradicts Mureithi et al. (2024), who found no statistically significant relationship between ethical leadership behaviours, including accountability, integrity, and fairness, and employees' whistleblowing intentions in Kenya's county public service. Their finding suggested that systemic factors such as fear of retaliation, political interference, and weak protection mechanisms were more influential than leadership conduct. Mureithi et al. (2024) examined individual employees' whistleblowing intentions, whereas the current study examines county governance, which encompasses broader institutional processes and outcomes. Thus, accountable leadership may significantly contribute to overall county governance without necessarily being sufficient to influence specific employee behaviours such as whistleblowing.

Overall, the current finding provides stronger support for the positive governance value of accountable leadership, while the contrasting evidence demonstrates that its effects may depend on the institutional context, nature of the outcome being measured, and presence of supporting accountability mechanisms. The current study therefore contributes to the literature by providing quantitative empirical evidence that accountable leadership significantly predicts county governance in the Kenyan devolved-government context, an area that remains less directly examined in the reviewed studies.

SUMMARY OF THE FINDINGS

Results revealed that majority of respondents strongly agreed that accountability leadership enhance governance and accountability in Kisii County. Specifically, 89.4% agreed that regular public audits improve accountability, 94.3% supported citizen-led oversight committees, and 83.7% recognized the role of citizens in monitoring county projects to reduce corruption. Additionally, 78.7% agreed that publicly available audit reports increase trust, 94.3% supported open forums where leaders engage with critics, and 96.8% agreed that regular “meet the critics” sessions promote dialogue and improve governance. The high mean scores (ranging from 3.72 to 3.97) and low to moderate standard deviations indicate strong and consistent agreement, emphasizing that participatory mechanisms and direct citizen engagement are critical in promoting transparency, accountability, and trust in Kisii County governance.

CONCLUSIONS

On accountable leadership, it was concluded that; accountability-oriented leadership practices, including regular public audits, citizen-led oversight, and structured engagement with critics, were perceived to strongly improve governance in Kisii County. Respondents agreed that these practices enhance transparency, curb corruption, and build public trust, as indicated by high mean scores and consistent responses. This demonstrates that mechanisms fostering accountability are fundamental in ensuring responsible and effective county governance.

RECOMMENDATIONS

To enhance accountability, county executives should conduct regular public audits, make audit reports accessible to the public, and encourage citizen-led oversight committees. Structured engagement with critics and regular “meet the critics” sessions should be institutionalized to ensure transparency, curb corruption, and maintain public confidence in county governance.

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Part I: Questionnaire for Governors, Deputy and COs and CECs

The questionnaire will serve as the primary data collection tool, systematically designed to obtain information from County Executive Committee Members, Senior County Government Officials, and procurement officer and financial officers on accountable leadership practices and their influence on governance in Kisii County. The instrument consisted of closed-ended questions structured on a 1–5 Likert scale, complemented by open-ended questions. Section A captured demographic information, while Section B collected data aligned with the study's specific objectives. Respondents were requested to mark (√) or (X) against the option that best reflects their opinion.

Part II:BIO DATA

1. Indicate your gender Male [ ] Female [ ]

2. Tick your age range

Up to 25 years [ ] 26 – 30 years [ ] 31 – 35 years [ ] 36 – 40 years [ ]

41– 45 years [ ] Over 46 years [ ]

3. Your highest academic level

Tertiary college [ ] Degree [ ] Masters [ ] PhD [ ]

4. Time period you have worked in your department

Below 2 years [ ] 3-5 years [ ] 6-8 years [ ] 9-11 years [ ] 12 years and above [

Part II: Accountable leadership and County Executives' Governance of Kisii

This part is meant to collect data on accountable leadership and Governance. Kindly tick to what extent you think the statements provided below reflect on the position of the retail outlet. The statements are in a Likert scale of 1-5. Where; 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree.

	Statement	**1 (SD)**	**2 (D)**	**3 (N)**	**4 (A)**	**5 (SA)**
11	Regular public audits strengthen accountability in Kisii County governance					
12	Publicly available audit reports increase citizens' trust in county leadership.					
13	Citizen oversight committees improve transparency in county operations.					

14	Involving citizens in monitoring county projects reduces corruption.					
15	Public engagement forums enhance accountability in county governance.					
16	Open dialogue (meet the critics) between leaders and citizens improves governance outcomes					

"In your view, how do accountability mechanisms such as regular public audits, citizen-led oversight committees, and 'meet the critics' forums influence leadership and governance in Kisii County?"

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…………………………………………………

Part IV: Interview Schedule

i. How do regular public audits contribute to financial discipline and accountable leadership in Kisii County?

ii. In your view, how effective are citizen-led oversight committees in monitoring county development projects and promoting accountability?

iii. How do "meet the critics" forums enhance interaction between county leaders and citizens and promote democratic accountability?

iv. How does disclosure of county expenditure influence transparency and responsible management of public resources?

v. How does the implementation and follow-up of audit recommendations contribute to accountable leadership and improved county governance?

vi. What other accountable leadership practices, in your view, contribute to improved county governance in Kisii County?

vii. What challenges limit the effectiveness of accountable leadership practices in promoting transparency, oversight, and responsible management of county resources?