

**CORPORATE GOVERNANCE PRACTICES AND IMPLEMENTATION OF
UNIVERSAL HEALTHCARE STRATEGY IN MACHAKOS COUNTY-KENYA**

BY

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**A RESEARCH PROJECT PROPOSAL SUBMITTED IN PARTIAL FULFILMENT OF
THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF MASTER OF
BUSINESS ADMINISTRATION, FACULTY OF BUSINESS AND MANAGEMENT
SCIENCES, UNIVERSITY OF NAIROBI**

2022

Declaration

This research proposal is my original work and has not been presented to any other examination body. No part of this research should be reproduced without my consent or that of University.

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ACKNOWLEDGEMENT

Firstly, I am thankful to God for the grace, health and strength he gave me throughout my research work. I would like to express my humble gratitude and appreciation to my supervisor Mr. Alex Jaleha for the continuous support and invaluable guidance throughout this research. His keenness and thoroughness has been of great inspiration and his motivation has contributed a lot to this research project.

My sincere appreciation to my able instructors for the encouragement, guidance and insightful comments, which helped me finish the race.

Thanks so much the Machakos County Health Department management, staff, and partners for the support you accorded me during data collection.

DEDICATION

I dedicate this research project to my mother , Margaret Obino, Thank you for always trusting and having faith in me and for showing me emphatically the value of education.

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ACRONYMS AND ABBREVIATIONS

CGP:	Corporate Governance Practices
CHMT:	County Health Management Team
CSR:	Corporate Social Responsibility
FDGs:	Focus Group Discussions
GCG:	Good Corporate Governance
HW:	Health Workers
KIIs:	Key Informants Interviews
SDGs:	Sustainable Development Goals
TMT:	Top Management Team
UET:	Upper Echelon Theory (UET)
UHC:	Universal Health Coverage
WHO:	World Health Organization

ABSTRACT

Service delivery in public institutions has been under focus in recent years. Most public institutions in the world have been under scrutiny for failing to deliver services to the satisfaction of the citizens. Consequently, there has been a growing demand for public institutions to comply with corporate governance practices. This study, therefore, was aimed at determining how corporate governance practices facilitated the implementation of universal health care strategy in Machakos County in Kenya. The study was premised on the Agency theory, the Upper Echelon theory and Stakeholder theory. A case study research design was adopted. The findings established that board structure, internal controls, transparency and risk management, had been adopted in the successful execution of UHS in Machakos County. The study established that the main challenges of implementing the UHS were lack of communication and corruption. To foster transparency, the study recommends that a clear line of communication at need to be established to ensure that information is disseminated to all the stakeholders and the beneficiary of the UHC in a timely way. The study recommends that employees at all levels should be trained on risk management practices particularly on the market risks. Lastly, the study recommends that the Board should consider automating its internal control systems to enable accuracy in the transactions and efficiency in the processes like procurement and communication.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Background

Implementation of good corporate governance practices has been under intense scrutiny over the past years in light of the scandals that have continued to engulf contemporary organizations as a result of governance challenges and especially what is considered excessively high executive compensation (Mallin, 2010). Thus, good corporate governance practices by themselves may not give an organization any success, but failure to implement and abide by corporate governance practices could result in organizations not maximizing the full advantages of their strategic resources (Barney et al., 2001). The implementation of corporate governance practices aims at effectively monitoring the activities of an organization especially where the principles of transparency and adoption are involved (Castrillon, 2021). While studies on corporate governance have provided important insights on issues such as board composition and its size (Brauer & Schmidt, 2008), the board's actual role and potential contribution to strategy implementation, in particular, has been left mostly undefined and unaddressed. Despite the controversy, an organization's intended strategy can be viewed as an indication of the effectiveness of the board's corporate governance practices in guiding strategy implementation.

The theoretical underpinning of this study conceptual relationship was anchored on Agency Theory (Jensen & Meckling, 1976), which suggests that a framework of controls should be introduced to deter stewards or managers from engaging in activities for their selfish motives instead of pursuing activities aimed at maximizing shareholder returns when implementing

organization strategy. Agency theory was complimented by the Upper Echelon Theory (UET) (Mason & Hambrick, 1984) and Stakeholder Theory (Freeman, 2002). The UET posits that an organization's board characteristics will influence their choices and ultimately the strategy to be implemented to achieve organizational outcomes. The Stakeholder theory suggests that when implementing strategy, the objective of top management team (TMT) is not to amass owners wealth but also address the needs of other key stakeholders.

Universal Health Coverage (UHC) is a global World Health Organization (WHO) initiative aimed at addressing individuals and communities needs of accessing quality health services by promoting, preventing, treating, rehabilitating and palliative health care without the attendant financial constraints. Kenya set in motion its trial phase of the UHC initiative in 2018 as part of achieving sustainable development goals (SDGs) and the health pillar of Vision 2030. Machakos County with its high population density with its attendant high maternal mortality, various types of communicable and non – communicable diseases, and high incidences of road traffic injuries, was one of the four counties chosen a test bed for implementing UHC strategy (UHC survey dissemination report, 2020). Despite significant investments in the health care sector by the national government, WHO and the County Government of Machakos, the pilot project has mainly been hampered by the outright mismanagement of resources and lack of direction in implementing UHC. It is within this context that a study is warranted to establish the relationship between GCG practices and strategy implementation of UHC in Machakos County.

1.1.1 Corporate Governance Practices

The corporate governance practices (CGPs) are defined as codes of behavior governing the board's operations (Ngéno 2009). CGPs are defined as guidelines outlining the owners' rights, and the means they have to control management and workers (Kogut, 2012). CGPs are defined as principles relating to managing the internal affairs of organizations that address limitations in the organization legal framework and stakeholder rights and responsibilities (Benson, 2022). The best CGPs are defined as regulatory codes which set standards for sensible organization behavior and highlights management roles and responsibilities and their relationship with the board of directors as far as meeting the interests of owners and other key stakeholders (Areneke et al., 2022). Since corporate governance is at the heart of the successful management of organizations, this study defines it as the internal mechanisms used by organizations to help the management in enhancing the value of shareholders.

The Cadbury report (1992), described corporate governance practices to include establishment of the board of directors with clear responsibilities, consisting of a balance between executive and non - executive directors and one which is transparent in management of the organization activities. According to Okoth & Omoro (2020), CGPs encompasses the powers and voting rules of the directors, composition of the board committees, transparent publication of audited accounts, and protection of minority investors. López-Quesada & Idowu (2018) state the CGPs manifest through CEO duality, board size, number of outside directors in the board, board meetings and CEO compensation. Achchuthan & Kajanathan (2013) posit that CGPs include board leadership structure, proportion of non - executive directors in the board, board committees and number of board meetings. CGPs comprise of specific guidelines that help the board to monitor and enhance the institutional regulatory and legal frame work which indicate

the responsibilities and roles that stakeholders have in the development of good corporate governance (OECD, 2015). Given the disparate dimensions of corporate governance practices, this study will adopt the Mwongozo code of governance of state organizations to include board structure and effectiveness, transparency and disclosure, risk committee and internal controls.

1.1.2 Strategy Implementation

Despite scholars defining strategy implementation in many different ways, it still remains an essential activity with potential of enhancing organizational success and shareholder value. Johnson & Scholes, (2008) defines strategy implementation as a formal and planned process of implementing corporate governance strategies which moves the organization towards a desired future. Strategy implementation is defined as a process of effecting a strategic plan by operationalizing the day to day activities to create value for an organization. Slater & Hult (2005) defines strategy implementation as the operationalization of the daily activities of an organization in order to align to the changing environment to provide shareholder value (Olson & Slater & Hult, 2005). Strategy implementation is an iterative and dynamic process of realizing strategic plans for the achievement of an organization's strategy (Yang et al., 2010). While the definitions have advanced the concept of strategy implementation, this study further defines strategy implementation as the degree to which the strategies are aligned to the organizations strategic intentions.

Pearce & Robinson (2007) describe strategy implementation as the effective design and management of tasks, people, structures, technologies and reward systems that are considered critical for successful implementation of strategy. According to Hill et al. (2009), the components of strategy implementation are the governance mechanisms, ethical conduct,

culture, structure, and control systems. Peters & Waterman (2011) point out that successful implementation of strategy is anchored on the quality of staff, styles, skills, strategy, structure, and systems that have been put in place. Friesl et al., (2021) described strategy implementation as matching the structure, processes and resources and monitoring. Rani (2019) points out that manifestation of strategy implementation is through strategic planning, evaluating strategy, developing structure, supporting policies and programs, budgeting and allocating resources and discharging functions and activities. While the board's role in strategy implementation has remained largely undefined in governance practice and research, in line with its control function, the board's role in strategy implementation ensures that the intended strategy is implemented successfully.

1.1.3 Implementation of Universal Health Care Strategy in Machakos County

As a global initiative, the Universal Health Coverage (UHC) is aimed as providing ease of access to health care services to all individuals and communities receive without the challenge of financial affordability. To achieve this global initiative, WHO as the lead agent has been the designated body mandated to implement and support countries in making progress towards UHC by strengthening their health systems through sound financing methods. The launching of UHC in Kenya as a test bed in 2018 was one of the targets to achieve SDGs, Vision 2030 and other health related targets. The Ministry of Health identified Machakos County as one of the four pioneer counties chosen to participate in the initial phase UHC with the hope that its success would enable the government to roll it out to the rest of the counties.

Machakos County with its high population density with the accompanying high cases communicable and non - communicable diseases, maternal mortality and road traffic injuries,

was an ideal place to implement UHC strategy on a pilot basis (UHC Survey Dissemination Report, 2020). While the UHC strategy in Machakos County has ensured that citizens have easy access to a portfolio of health benefit packages, coupled with availability of quality and critical medical interventions and protecting the poor and vulnerable from the financial risk of paying out of their own pockets, the implementation of the UHC strategy has faced several challenges, including inadequate resources and information, corruption, lack of direction on how to implement UHC strategy (UHC Survey Dissemination Report, 2020). In addition, Machakos County's inability to effectively respond to health emergencies that promote integrity, transparency, and accountability as pillars of good CGPs has been limited due to the poor implementation of UHC strategy. These challenges have created grounds for this study to investigate corporate governance practices and their influence on strategy implementation of UHC in Machakos County.

1.2 Research Problem

Ineffective corporate governance practices (CGPs) are a prelude to poor execution of strategy, thus lowering the value of the company and in extreme cases, leading to eventual collapse. A study by Gracia et al (2022) on implementation of best CGPs found out that digitization and coordination among stakeholders were the most crucial for the effective implementation of strategy and ultimately performance. The study raises a contextual gap as it focused on ports in Latin America while this present study will focus in the health sector. A study by Yulianti & Maulana (2021) established that implementing a diversification strategy had an insignificant effect to increasing the value of the company. This study raises a conceptual and methodological gap as it focused on establishing a relationship between diversification and firm value. Igamba & Karanja (2018) established that good CGPs enhanced implementation of

strategy due to effective communication, allocation of resources, strategic leadership, stakeholders' involvement and strategic decision making. A contextual gap emerges as the study focus was on in the agriculture sector.

The success of the implementation of UHC strategy in Machakos County has seen more citizens being covered with over 86% of the citizens being able to access high quality and affordable health care services including technology enabled on line platforms such as M-tiba (UHC Survey Dissemination Report, 2020). Machakos County, supported by other donor countries has been able to upgrade, register and gazette more than 50 public health care facilities under the UHC strategy. While the implementation of the UHC strategy has enhanced delivery of quality health services in Machakos County, implementation of UHC strategy continues to face numerous challenges due to limited information and resources, mismanagement of resources and a lack of direction on its implementation.

Various empirical studies on the areas of CGPs and strategy implementation have been done with indeterminate findings. A study by Brauer & Schmidt (2007) established that boards should provide guidance and vigilance not only during the strategy formulation stage but during the implementation stage by ensuring effective allocation of resources. Yulianti & Maulana (2021) established that GCPs negatively influenced implementation of diversification strategy and value of the firm. While Fatma & Chouaibi (2021) found out that while chief executive officer ownership and gender diversity and CEO ownership positively influenced firm value, board size and CEO ownership concentration negatively influenced firm value. A study of shipping firms in Bangladesh confirmed that board in terms of ownership, leadership, size and size of the firm positively and significantly impacted on performance (Sheikh & Alom, 2021). Garcia et al., (2022) study on implementing best CGPs in Latin American ports, found

out that port digitalization and stakeholder's involvement and coordination were the most important during the implementation process. The above cited studies contain various conceptual, methodological and contextual gaps. While most of the studies investigated the effect of diversification strategies or governance structures on financial performance, others adopted survey designs and done in different countries.

According to Ssekiziyivu et al., (2018) most MFIs in Uganda had poor CGPs as boards were not fully composed, there was violation of shareholder rights and poor accountability principles. Jingura (2019) study on financial performance of South African listed companies in the construction sector established an insignificant relationship between CEO duality, board independence and size and performance. Sibindi (2020) confirmed that the relationship between CGPs and financial performance of South African retail firms was insignificant. The studies cited above contain conceptual and contextual gaps as they have mostly investigated the relationship between disparate GGP and financial performance and done in different countries

In the local context various studies have been done on CGPs. A study by Kiliko (2015), found out that the joint effect of corporate governance, strategic decision-making, co-alignment and external environment on the performance of Mission Hospitals in Kenya was significant. A study by Kahoro (2018) established that CEO duality hindered effective implementation of strategy in deposit taking SACCOs in Nairobi County, Kenya. Kobuthi et al., (2018) concluded that strategy implementation mediated the relationship between CGPs and strategic and operational performance of firms listed on the Nairobi Securities Exchange. Simiyu (2020) study established that transparency and accountability, and corporate social responsibility (CSR) had statistical significant effect on service delivery. The cited studies above have raised methodological and contextual gaps. The studies focused on the indirect relationship between

CGPs on strategy implementation or performance. The studies were also conducted in different contextual settings.

The studies cited have revealed a number of conceptual, methodological and contextual gaps. Most studies focused on disparate dimensions of CGPs which raised conceptual gaps. Other studies investigated the direct relationship between CGPs on financial performance or diversification strategy, while other studies looked at the indirect relationship between CGPs and strategy implementation, thus raising methodological gaps. Most studies were done in different countries, sectors and not specifically in the public health sector, hence raising contextual gaps. In its endeavor to address these research gaps, this study will answer the following research question; how will CGPs enable implementation of universal healthcare strategy in Machakos County-Kenya?

1.3 Research Objective

The objective of this study was to determine the adoption of corporate governance practices in the implementation of the universal health care strategy in Machakos County, Kenya.

1.4 Value of the study

This study will be important in enriching the Agency, Upper Echelon and Stakeholder theories respectively by expounding the link between good CPGs and implementation of strategy. The study findings will enable scholars to identify research gaps and address them in future studies on good corporate governance mechanisms on effective strategy implementation in Kenya's public health sector.

The study will add value to practice by enabling top managers in the health department of Machakos County NGOs in applying good corporate governance practices as a prelude to implementing effective strategies for efficient and effective service delivery. The management consultants will use the findings to identify and recommend the criteria of effective corporate governance practices in the implementation of the universal health care in Machakos County, Kenya.

The study will help the Kenyan Government and County Governments to formulate policies on implementing universal health care strategies. Top executives in the public health sector in Machakos County, Kenya will benefit from the study findings by enabling them to develop policies on effective and efficient service delivery to various stakeholders who are increasingly demanding more transparency and accountability reporting.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This section justifies the theoretical underpinning and review of the empirical literature on corporate governance practices and strategy implementation. The aim of this section is to identify conceptual, methodological and contextual gaps that will aid in addressing the research question.

2.2 Theoretical Framework

As the main theory of this study, Agency theory explains how organizations, through its stewards, can minimize the conflicting interests or goals between the principal (County Government) and its agent (Top County Health Executives) when implementing strategy. The Agency theory will be complimented supported by the Upper Echelon and stakeholder theories to form a comprehensive understanding effective corporate governance practices.

2.2.1 Agency Theory

The Agency theory as postulated by Jensen & Meckling (1976) focuses on addressing the conflicting interests among the owners (shareholders) of the firm, top management, and key suppliers of finance. Given the divergent and selfish interests of these groups, they develop their own objectives which may not be aligned with the interests of the owners of the organization (Bosse & Philips 2016; Mallin, 2010). While managerial opportunism is an act or series of acts or behaviors for the managers own interests, not all managers of the company will be opportunistic, but prevention efforts need to be done. Thus, based on the Agency theory,

actions or behaviors of a manager (agent) that put its own interests can be prevented, restricted and controlled using a control mechanism or corporate governance mechanism (Sarwoko 2016). Thus, Agency theory provides a mechanism of controlling the company by preventing irregularities, actions or decisions made by the manager (agent) and protecting the interests of shareholders (Van Puyvelde et al 2013).

The Agency theory calls for separating the management decisions and risk-bearing functions in organizations since it's an effective mechanism to mitigate the agency problems (Fama & Jensen, 1983). Thus, while studies have established that the agency problem exists, studies have failed to support the specific ways on how to effectively mitigate the agency problem (Sarwoko. 2016). Despite its criticism, the Agency theory is relevant to this study since it explores the mechanisms that organizations can put in place to make agents to act in the best interests of principals, during implementation of strategy.

2.2.2 The Upper Echelon Theory

The theory posit that that strategy implementation decisions and organizational outcomes are partially predicted by top executive background characteristics (Hambrick & Mason, 1984). The theory asserts that executive managers interpret situations and execute strategy implementation decisions based upon their own unique experiences accumulated throughout their tenure. As organizations become increasingly complex in terms of the diversity and composition of management personnel responsible for developing and executing decisions on strategy implementation, the extent to which they shape outcomes is critical (Juravich, 2012). The UET postulates that while top executive decisions affect outcomes, as flawed human

beings, executives make decisions and engage in behaviors that can positively or negatively affect the health, wealth, and welfare of others (Hambrick, 2017).

The UET suggests that top executives may choose to implement strategies for personal benefits at a cost to shareholder wealth. Hence, governance mechanisms limiting such abuse such as managerial incentives to actively monitor the strategy implementation process must be put in place (Wright, 2021). However, UET has been criticized for lack of attention to the mechanisms that mediate the relationship between executive decisions and outcomes, thus limiting the conceptual, and the practical contributions of the theory (Neely Jr et al., 2020). Despite its criticism, this theory is relevant to this study since it focuses on the characteristics of top executives and their influence on organizational outcomes which may be a basis of establishing effective procedures for TMT decisions as they are critical strategy implementation.

2.2.3 Stakeholders Theory

The Stakeholder theory holds that organizations must be accountable to not just their shareholders, but to a broader society (Solomon and Solomon, 2004). According to Freeman (1994), stakeholders have legitimate interests towards organization decisions since they can influence the organization's course, hence, the board is required to devote time and energy to them. Stakeholder theory provides an ideal perspective when considering the complex needs that various stakeholders seek to attain. The theory states that each group of stakeholder's merit consideration for its own sake and not just the ability of managers to further the interests of some other group, such as the shareowners (Donaldson & Preston 1995).

The Stakeholder theory emphasizes that organizations should focus on both financial and social performance by understanding and meeting the needs of all of those having an interest in the organization existence. Thus, it is ethical and morally right for the top management to engage key stakeholders when they are formulating and implementing strategies (Mills, 2012). However, the Stakeholder theory has been criticized on the grounds that it does not offer a mechanism or framework of distinguishing who is and who is not a stakeholder (Freeman, 2004). Despite its limitation, the justification of Stakeholder theory to this study is that top executives must identify the most important and relevant stakeholders who have the most powerful, legitimate and urgent influence during the strategy implementation process.

2.3 Corporate Governance Practices and Strategy Implementation

A study by Hutchinson & Gul (2004) established that the positive relationship between corporate governance and firm performance was dependent on an organization's investment strategies. A conceptual and methodological gap arises as the study focused on monitoring and incentives as proxy for CGPs and investigated the indirect relationship between CGPs, investment strategies and performance. Nguyen (2018) established a statistically insignificant relationship between conglomerate diversification level and board composition, or CEO duality. In addition, the study confirmed a negative link between diversification and state ownership. Alexie (2020) study established that Romanian companies listed in the securities exchange did not embrace CGPs due to the costs involved in fulfilling them. Di Toma (2021) case study on corporate governance and strategy execution in family firms, established that CGPs enhances development of organizational capabilities to execute the strategy. A study by Nazir et al., (2022) on ineffective implementation of CGPs confirmed that despite increased adoption of CGPs, agency costs of overinvestment increased. This implies that if monitoring

and supervisory governance mechanisms are used to control agency costs, managers and major shareholders are in positions to withhold information for private benefits. The studies cited have shown a number of conceptual and methodological gaps. While most of the studies investigated the relationship between CGPs and various dependent variables such as agency costs, diversification strategy, other studies adopted a case design approach.

According to a study by Tshipa et al., (2018), financial performance of companies listed in Johannesburg securities exchange is significant when they adopt CGPs of separating the roles of CEO and chairperson, proportion of independent board members and presence of board committees, are in place. Ssekiziyivu et al., (2018) revealed that micro-finance institutions in Uganda had ineffective boards as their board committee were not properly composed, there was violation of shareholder's rights and lack of accountability principles. A study by Obamiro (2019) established that a significant relationship between board composition and company's reputation, code of conduct and corporate social responsibility in insurance firms in Nigeria. A study by Adedeji et al., (2020), concluded that CGPs had a significant positive effect on both financial performance and non-financial performance of medium sized firms in Nigeria. Agyemang et al., (2020) found out that large shareholders exerted heavy control over corporate decision-making processes, thus making boards to appear to be advisory bodies. A case study by George & Muiruri (2020) affirmed that board size, board independence and CEO duality were positively and significantly improved financial performance of a micro finance company in Rwanda. The studies cited have also raised a number of methodological and contextual gaps. Studies adopted either case study or longitudinal designs and were conducted in different countries

In the Kenyan context, many studies have been done in the area of CGPs. Kahoro (2018) survey study established that CEO duality negatively influenced strategy implementation in deposit taking SACCOs in Nairobi County, Kenya. Kobuthi et al., (2018) concluded that strategy implementation mediated the relationship between CGPs and non-financial performance of firms listed on the Nairobi Securities Exchange. Njuguna (2018) pointed out that CGPs of accountability, stakeholder engagement, setting a shared strategic direction, stewardship and board empowerment positively and significantly influenced the financial performance of faith-based hospitals in Central Kenya. Simiyu (2020) study established that transparency and accountability, and corporate social responsibility (CSR) had statistical significant effect on service delivery. Muthoni & Kariuki (2021) established that ownership structure, board diversity, CEO duality and board independence positively and significantly influenced strategy implementation in the automotive industry in Nairobi County.

Emodia & Mwanzia (2021) study on the effect of CGPs on organizational performance of state corporations in the Health Sector, Kenya, confirmed that accountability, transparency and board responsibility, positively influenced performance. The studies cited have a number of methodological and contextual gaps. While some studies focused on the relationship between CGPs and performance, most of the studies did not focus on public health sector. This present study will seek to address the research gaps identified by investigating CGPs and its impact in implementing universal health strategy in Machakos County.

2.4 Summary of the Knowledge Gaps

A review of the empirical literature on CGPs and strategy implementation presents mixed findings. Such findings may be due to the different ways the constructs of CGPs and strategy implementation have been operationalized. Most prior studies have focused on the influence of CGPs on financial or non – financial performance or both. Most of the studies on the CGPs have failed to link them with strategy implementation. Studies have also used different measurement properties of strategy implementation. Research findings are fragmented and inconclusive because of differences in the operationalization of the variables and adoption of different types CGPs and strategy implementation. In addition, limited studies have been done the area of CGPs and strategy implementation. To address this gap, this present study will seek to investigate the CGPs and strategy implementation.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter focused on the research plan that was used in conducting this study. The plan outlined the research design used, the type of data collected and the data analysis method used.

3.2 Research Design

This study adopted a case study design to achieve the research objectives. Mugenda and Mugenda (2003) define a case study as an investigation that endeavors to attain a thorough comprehension of a situation. A case study offers a means of investigating complex social units consisting of multiple variables of potential importance in understanding the phenomenon anchored in real-life situations, a case study results in a rich and holistic account of a phenomenon (Merriam 2019). A case study is an investigation into an individual circumstance and it involves collecting in-depth data about the individual entity through the use of interviews and observation.

A case study design was applicable to this study since it enabled a thorough and detailed inquiry into a phenomenon that is the adoption of corporate governance practices during the implementation of universal health care strategy in Machakos County, Kenya in a real-life context. Case design had been successfully used by various researchers like such as George & Muiruri (2020) and Di Toma (2021).

3.3 Data Collection Methods

This study used both primary and secondary data sources to obtain qualitative and quantitative data. Primary data was collected by administering questionnaires by personally interviewing the interviewees which was guided by a comprehensive interview guide. The key informants were the County Executive Committee member of health, the medical superintendent and departmental heads. The researcher made appointment with the interviewees in their offices and using an interview guide, posed questions to them and recorded the responses. In case of ambiguity the researcher clarified and made necessary amendments without compromising the study objectives

To validate primary data, secondary data was gathered from the County Integrated Development Plan (2018 – 2022) and UHC Survey Dissemination Report (2020) on information on universal health coverage and the strategies on how to effectively implement strategies through corporate governance practices.

3.4 Data Analysis

Qualitative data from the case study was subjected to content analysis and analyzed as summary responses under thematic issues in line with the objectives. Content analysis enabled the researcher to establish patterns and interrelationships between study variables. Woodrum (1984) states that content analysis methodology enables the researcher to understand other people's mental structures, tools and patterns of thought such as values, intentions, attitudes and cognition. According to Krippendorff (2004) it is a preferred data analysis method because it is applicable to a wide range of organization situations and it is non - intrusive.

Content analysis produces a detailed description of participants' feelings, opinions, and experiences; and interprets the meanings of their actions (Denzin, 1989). As a data analytic technique, content analysis is a research tool used to determine the presence of certain words, themes, or concepts within some given qualitative data (Krippendorff, 2018). Using content analysis, the researcher quantifies and analyzes the presence, meanings, and relationships of such certain words, themes, or concepts. To analyze the text using content analysis, the text must be coded, or broken down, into manageable code categories for analysis.

Data was transcribed word by word and translated to English. Atlas-ti Software was used to organize the data. Data was analyzed thematically using the Frame work method, (Gale et al, 2013) by querying for specific themes and subthemes developed from responses and based on emerging themes for each of the study objectives. Comparison across the collected data by source of information was made while collating similar and varied opinions of the themes relevant to the research objectives.

CHAPTER FOUR

DATA ANALYSIS, FINDINGS AND DISCUSSION

4.1 Introduction

The chapter presents the data analysis, findings and discussions of the study on corporate governance practices and implementation of universal healthcare strategy in Machakos County-Kenya. The study was based on one specific objective namely to determine the adoption of corporate governance practices and implementation of universal health care strategy in Machakos County, Kenya. The interviewees were the County Executive Committee member of health, the medical superintendent and departmental heads

4.2 Corporate Governance Practices and the Implementation of the Universal Health Care Strategy in Machakos County, Kenya.

4.2.1 Corporate Governance Practices Adopted in the Implementation of UHS

The interviewer interrogated the interviewees on whether the Machakos county had adopted any corporate governance practices in the recent past and they were all in agreement. An interviewee stated that,

“Before the Machakos County launched the UHC on a pilot basis, it ensured effective public participation, planning, policies, accountability framework and the resources to be utilized had been put in place”. (CEC, Health)

The interviewees further agreed that there have been complaints about that the health management boards had been politicized leaving health facilities at the mercy of politicians.

According to one interviewee,

“There has been a deliberate move by the Machakos County government to reform the membership structure of the board, enhancing the board’s effectiveness, transparency and disclosure, and forming independent committees to oversight the implementation of the UHC” (CEC, Health).

The interviewees agreed that the inefficiencies of the Machakos County health care systems were affecting not only the operations of the county but delivery of quality health care services to citizens.. From the information obtained from the medical superintendent, due to the under-equipped public facilities within the County, could not offer quality health care services to the expanding population. An interviewee stated that;

“ There have been complaints that the human resource available is inadequate in comparison to persons seeking medical treatment, thereby limiting the ability of residents to access quality and affordable health care services” (Medical Superintendent).

Another interviewee agreed and added that,

“ For Machakos county to offer quality health care services to its citizens during implementation of UHC, the health functions between the National and County government needs to be properly coordinated and proper governance structures to be well established” (CEC, Health)

An interviewee stated that on matters UHC, the county need to be open and transparent, where those who were involved in decision-making had to ensure the public participate in measures designed to protect their health and that of the wider population. The interviewee stated that,

“An effective health care system must espouse good governance, integrity, transparency, and accountability. The Board from where I am sitting has made immense efforts to ensure the successful implementation of UHC through openness and accountability, including public participation “ (CEC, Health)

The CEC health further stated that,

“Machakos county has espoused good governance in responding to emergencies through integrity, transparency, and accountability as enshrined in the constitution which also requires openness and accountability, including public participation in financial matters” CEC (Health)

According to the Machakos County Executive Committee member for health and sanitation, as a measure of good governance, the the county had procured five advanced life saving ambulances with cardiac equipment, each at a cost of Ksh 9million.

“We are well prepared for any emergencies as a county. We have also trained people who can handle emergencies across the 40 wards in the county,” (CEC Health).

On the issue of public participation, most of the interviewees agreed that the county had put in place mechanisms that allowed citizens right to participate in making of decisions that affectde their welfare, and by being open and transparent by ensuring citizens of Machakos County participated in measures designed to protect their health and that of the wider population. According to the UHC Survey Dissemination Report (2020), Machakos County had an an all Inclusive health response team in place with a finance person as part of institutionalizing of quality of health care and good governance.

On the issues of public participation, most interviewees agreed the need for the county to engage in the continuous sensitization and awareness towards getting citizens registered for the various health care programs and campaigns used to proactively encourage them to registered before they get sick. Thus, due to the sensitization and active participation of citizens, 280,000 households had been registered for the UHC pilot programme. The registration that was done using the M-tiba mobile application and whose target were 300,000. According to one interviewee,

“ As the County Government of Machakos, we have renovated 32 health centres and we have employed over 700 health staff including doctors, nurses, clinical officers and nutritionists,” (CEC, Health)

From an overall perspective, most interviewees agreed that the success of Universal health coverage (UHC) in Machakos county will be based on good governance that will ensure citizens access to safe, effective, quality essential health care services, including affordable essential medicines and vaccines for all without going into poverty. As one interviewee attested,

“ The county of Machakos has made deliberate efforts to increase access and demand for healthcare services by prioritizing the quality of health services needs through enforcement and institutionalization up to the ward level” (Senior Medical Officer)

In regard to the extent to which county health management team (CHMT) had adequate range of qualifications and experience to govern, the interviewees stated that the county health management team (CHMT) had adequate range of qualifications and experience to implement the UHC programme. As to whether the board fully embraced a culture of ethical and responsible decision making in the execution of UHC, the interviewees stated that the culture of responsible and ethical decision making had been embraced. From the results it is apparent that the board has responsible and ethical decision making. The key informants indicated that ethical practices were observed in all processes of the Board. Ethical practices that promote transparency are supposed to be incorporated in an organization's values.

Of worth noting the Key informants noted that the board shared accurate, timely and reliable information to its stakeholders in the implementation of the UHC in Machakos County. This was enhanced by the growing emphasis from the partners and the consumer of the UHC services on the importance of disclosing information by the board to stakeholders. The key informants explained that to ensure that the services are transparent, the management team had clear disclosure policy that ensures that all information related to the implementation of UHC

are available to all the stakeholders. Being the real parties of interest, the health service seekers and other stakeholders have a right to accurate information which as stated under the stakeholder theory, stakeholders require accurate information in order to be assured that their interests are well considered in an organization.

4.2.2 Corporate Governance Challenges on the Implementation of UHC Strategy in Machakos County

Transparency implies that information is communicated in a timely and accurate manner and this requires a clear line of communication. Most of the communication of the policies is sometimes done by Board and sometimes by the parent department had a lot of questions as to who was responsible of communicating particularly to the general public. When asked on the issue of communication, the key interviewees stated that:

“There are structures of communication in the Board albeit with challenges.”

The role of communication and information in improving transparency was noted by Anuradha (2013) with an observation that one of the most imperative information is information regarding the actions and policies which informs most of decisions especially in public institutions. As noted under the stakeholder theory, information is one of the key elements in making sure that the interests of the stakeholders are well catered for hence by providing accurate and timely information, stakeholders stand a better chance of making informed and sound decisions on its dealings with an institution.

As to whether the board fully embraced a culture of ethical and responsible decision making, it was apparent that the board had not made serious efforts to address rampant corruption in the County's health sector. The interviewees indicated that ethical practices were not fully observed as they seemed not to have been fully incorporated in an organization's values.

4.2.3 Mitigation Measures to the Corporate Governance Challenges and Implementation of UHC Strategy in Machakos County

A majority of the interviewees stated that the management team had put in place the appropriate objectives for the mitigation of critical risks that could arise during the discharge of the Universal Health Coverage. This was enhanced by the involvement of anticorruption bodies where serious cases of fraud that were beyond internal intervention were reported to the bodies. Additionally, the board involved whistleblowers who helped in unmasking those engaged in fraud and other corrupt practices. Based on the responses from the interviewees, the objectives and risk mitigation plan had been developed by the risk and compliance department who review these objectives periodically to ensure that all the loopholes that may allow fraud are sealed. The existence of a risk department which continuously identified risks and come up with risk mitigating policies could be the reason why there was continuous training of staff as noted by one key informant who confirmed that indeed there are periodic trainings to the staff on risk management practices and covers trainings on market risks and ways of identifying illegal transactions that may hamper the implementation of UHC in Machakos County:

“... there are a periodical trainings and sensitizations workshops that are organized by the board to the relevant involved personnel on risk and internal controls identification and measures to be taken in overcoming them...”

Given the role that the employees play in the implementation of risk mitigation measures within their departments trainings on risk management are imperative hence the responses could be a pointer to the fact that the board understands the role of the stakeholders in risk mitigation. The study established that Machakos County Health Department had a risk management and compliance department with well trained officers on risk management practices. Secondly with the existence of continuous trainings on risk management practices, the expertise has been highly developed in the Board. As stated by the key informants, the Board has risk experts as employees within the risk department. The interviewees noted that risk identification measures were in place whereas. One of the informant stated that:

“Risk identification is the responsibility vested in the risk and compliance department within the Board and it identifies risk by continuous reviewing the processes and procedures relating to various transactions within the Board.”

The interviewees further stated that staff were regularly trained on risk management to ensure that they were able to identify the risks and deal with them. In addition, there is a risk register through which risks are reported, and implementation plans outlined. **The interviewees** revealed that the working environment was safe and secure meaning that there are existence of the health and safety measures. The key informants stated that the working environment was safe and secure as various security measures had been put in place. One of the key informants for instance stated that:

“Enhancing security of the employees is done by controlling the visitors moving into the premises as well as ensuring that firsts aid equipment’s is available and the laboratory equipment and reagents are well and safely kept in addition to the guidelines of handling drugs well laid out.”

Key informants indicated that the Board employed both internal and external reviews to improve their internal control systems. The internal reviews were mostly based on the internal audits while the external reviews were often done through external audits mainly by the office of the auditor general as mandated by the Kenyan constitution 2010. The key informants stated:

“An internal audit department is in place to ensure prompt correction of the weaknesses in the internal control systems. To enhance internal reviews, the board has an audit committee whose main role is to ensure proper maintenance of internal controls, risk management and compliance to the law.”

As to whether there were clear laid down policies and procedures of implementing the UHC by the board, the interviewees were of the view that there were clear laid down policies and procedures a pointer to the fact that the recommendation of the presidential task force of 2015 on the need for the parastatals to have proper policies to enhance service delivery had been taken into consideration. One key interviewee stated

“the board has a monitoring and evaluation department through which the policies are monitored, a role further reinforced by the Board of directors. These policies are reviewed every year and are done in accordance with the strategic plans and include policies on implementation, monitoring leasing, and reporting”.

The performance appraisal of an employee is important in monitoring their performance and level of integrity to ensure that there are no cases of fraud which undermines the internal control systems. The key informants also stated,

“one of the key policies embraced by the board is employee appraisals which are aimed towards strengthening their capacity to deliver services to the public efficiently.”

4.3 Discussion

The study findings mostly agree with empirical studies, for instance Golden and Zajac, (2001) who surveyed 3198 USA hospitals and found out that board size enhanced the organization's

corporate governance decisions. This indicates that an increase in the number of directors on an existing large board would enhance corporate governance decisions and efficiency. Further, the study findings agree with (Kiel & Nickelson, 2003) findings that board size was very critical in formulating governance systems and practices. A strong and independent Board of Directors is therefore the bedrock on which effective corporate governance must be anchored (Parker, 1994). There is plenty of evidence to show that a weak and inefficient board will sooner or later allow even a good company to falter, lose its way, and perhaps even fail. With respect to gender diversity, the study concludes that gender diversity improved governance systems. This is consistent with the findings of other studies that examined the role of women on boards (Carter et al., 2003; Bonn, 2004; Smith et al., 2006). Various studies point out that women led board members contribute to quality of corporate governance decision making by questioning the conventional wisdom and provoking lively board discussion (Fondas & Sassalos, 2000; Letendre, 2004; Huse & Solberg, 2006). This study finding provides evidence to stakeholder perspective and also to resource dependency perspective that diversity is beneficial to firms. Perhaps women directors can bring their view points more effectively in a smaller board, thereby making effective contribution, rather than in a larger board. It appears that in larger boards, women are constrained or made ineffective by members of other gender. They may not be even have proportional representation as found by Kang, Cheng & Gray (2007) of Australian boards. The findings imply that women members should not be treated as tokens of representation to gender diversity but as a source of invaluable input to the boards, and should be represented in proportion to board size.

As stated by Julieni and Rieger (2003), transparency helps in ensuring that an entity is open and provides timely and accurate information. The study participants largely were of the opinion that communication between the board and the other stakeholder is not very effective. This could be as a result of lack of uniformity in communication given that in most cases, communication on the operations of board is given by the Department Health at County level. Indeed, as confirmed by the responses from the study participants, there is no clear line of communication between the board and Health Department and while structures exist there are challenges as also confirmed by the key informants. Anuradha (2013) stated that communication is central to every transparent process. According to Beeks and Brown (2006), whenever transparency is incorporated in an organization's corporate culture, employees tend to be more committed and engaged by way of sharing ideas and innovations and this helps in promoting good service delivery in an organization. At the center of the relationship between the shareholders (principals) and employees (agents) is ethical practice which as stated under the agency theory helps in ensuring that the interests of the shareholders are protected. Therefore, by promoting a culture of good ethics, things like corruption that can undermine the interests of the shareholders and stakeholders can be averted. As observed under the Fung (2014), notes that transparency is an essential tool in corporate governance and it serves as a tool for effective service delivery.

According to Beeks and Brown (2006), whenever transparency is incorporated in an organization's corporate culture, employees tend to be more committed and engaged by way of sharing ideas and innovations and this helps in promoting good service delivery in an organization. At the center of the relationship between the shareholders (principals) and employees (agents) is ethical practice which as stated under the agency theory helps in ensuring

that the interests of the shareholders are protected. Therefore, by promoting a culture of good ethics, things like corruption that can undermine the interests of the shareholders and stakeholders can be averted. . Rejda (2008) observed that a risk management plan should provide a clear roadmap through which risk can be mitigated and this include identifying potential risks in time including loopholes for corruptions and come up with appropriate mitigation measures. A study by Oguchukwu (2016) on corporate risk assessment and service delivery established that risk controls can be executed through risk experts and with a good risk control mechanism, service delivery can be improved within a corporation. Wadesango, Mhaka and Shava (2018) observed that personnel training influenced the effectiveness of a risk management system. Redja (2008) suggests that risk identification is an element of risk assessment and it helps in prevention of the potential loss within an organization.

However, the key informants pointed out that the key hindrance towards effective internal and external reviews is political interference which often hinders the independence of the board. This is in line with Onyango (2014) observation that the effectiveness of an audit system is contingent on the implementation of the recommendations therein. Gikonyo (2020) established that internal audit is a key component of building a strong internal control system and therefore its effectiveness is paramount. The audit process is one way of protecting the shareholders' value as stated under the agency theory. The effectiveness is dependent on organizational independence and management support.

The existence of the internal audit department in public institutions is aimed at reviewing the internal control system while continuously recommending the areas that need improvements, something that is further reinforced through external reviews (Onyango, 2014). As stated by Mugambi (2014), an internal control system must incorporate a set of policies whose aim is to

enhance accountability and reduce fraud related acts in an organization for the best interests of the stakeholders. This is in line with the stakeholder theory which recognizes that there are players outside an organization likely to be affected by the decisions and actions of an entity therefore their interests must be safeguarded. Wieland (2005) also observed that policies help in building compliance to laws and regulations within an institution. A study by Hayali (2012) observes that internal controls should be able to foster integrity hence employee appraisals help in keeping the employees of any organization in check.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The chapter discusses the summary, conclusions and recommendations of the study on the basis of the objectives of the research.

5.2 Summary of the Study Findings

The main purpose of the study was to determine how corporate governance practices facilitate the implementation of universal health care strategy in Machakos County, Kenya. Based on the outcome from study, it is apparent that transparency measures like communication had been put in place by the County Health Management Board to enhance service delivery. It was evident that there were clear standards on how Universal Health Coverage service provisions were to be rendered for across the facilities. To enhance transparency and service delivery it became apparent from the findings that the roles and responsibilities of the board and responsible health personnel members were clearly outlined for instance the board's responsibility is limited to policy making and oversight of the strategy execution and no communication role within the board hence conflicting understanding of what UHC was all about within the populace.

Based on the findings, conflict of interests was minimal due to continuous internal audits and external audits and this has been made possible by the availability of both internal and external auditors. It was made clear that Machakos County Health Management Board had clear standards, accurate and factual information, roles and responsibilities clearly outlined, and that there was clear direction in the Board. However, whereas transparency measures do exist there was still a challenge of clear line of communication occasioned by the interference from the

parent ministry. It was also evident that a significant number of respondents disagreed on the availability of factual and accurate information. From the analysis, it can be inferred that transparency measures if properly handled would result in improvement in service delivery.

With regards to risk and internal controls management on service delivery it was discovered that various risk management aspects including the existence of risk identification measures a role that is vested in the risk and compliance department were in place. It was also established that there was safe working environment as evident from the existence of adequate security personnel and health and safety measures. From the results, it is apparent that continuous employee training is also a measure used to prevent risks by ensuring that employees are able to manage risks. The existence of the risk experts was also apparent based on the results mostly based in the risk and compliance department.

From the results it is apparent that internal controls have an influence on service delivery at. As part of the internal controls, it was also established that there were clearly laid down procedures and policies and this has been enhanced through the establishment of a monitoring and evaluation department. It was also apparent that employee appraisals are done and are aimed at enhancing service delivery by strengthening their capacity to deliver services to the populace efficiently. However, it was also apparent that whereas there exists processes of approval and reconciliations the processes are usually lengthy due to overreliance on the parent ministry. It was also apparent based on the responses from the partners that there was no prompt payment for the goods and services supplied to County. Further, the existence of scandals in the past had compelled the board to come up with strong internal and external reviews to avert any financial misappropriation and ensure that services are effectively delivered to the customers. Other

internal control systems put in place include the daily and monthly reconciliations and a clear separation of the duties of an initiator of a transaction and those approving it.

5.3 Conclusion of the Study

From the views of the diverse groups interviewed it can be concluded that there is little understanding of what UHC was all about, what it entailed and for what purpose. From the findings it can be concluded that internal controls affect service delivery because it enhances the quality of services by keeping those responsible for various functions in check. For instance, internal controls enhance reporting mechanism to customers, clearly laid down procedures ensures that all functions are done effectively without overlap of duties while employee appraisals help in enhancing the productivity of employees which helps them to deliver their services effectively. Daily and monthly reconciliations and separation of duties of an initiator of a transaction and an approver ensures that all transactions are done using the right processes.

Having systems in place to check and prevent fraud also helps ensure that cases of corruption are not rampant and ensuring that there is accurate and factual information on the strategy given to all stakeholders helps ensure there is effective service delivery and this are indicators that respondents have agreed that there are prevalent within Machakos County health department. However, the study concludes that there are challenges with the Universal Health Coverage strategy execution processes in Machakos County due to bureaucracies from the ministry of Ministry of Health and also delayed payment of good and service supplied to the health facilities which greatly affects service delivery. The study concludes that internal controls significantly influence service delivery at Machakos County Health Management Board.

From the findings it can be concluded that transparency enhances service delivery due to the fact that transparency ensures services are rendered in accordance with ISO certifications. Secondly, with clearly outlined form of communication to the partners and clients, the CHMB is able to act on feedback by identifying the areas that require improvement hence enhancing service delivery. Transparency also enhances services delivery by way of minimizing the cases of conflicts of interests which usually deny the clients the full benefits of services being rendered. There was however the challenge of having a clear line of communication and availability of factual and accurate information on universal health coverage which are crucial elements in ensuring effective service delivery. It is also concluded that transparency significantly influences service delivery.

Finally, from the study it can be concluded that risk management has an influence on discharge of UHC. This is because with the available health and safety measures, the employees are able to work effectively devoid of interferences that can emanate from security threats and health risks. Further with continuous employee trainings on risk management, employees are able to identify the potential risks that can hinder delivery of services to the clients. Finally, risk management enhances service delivery by eliminating liquidity risks, i.e. risks that can occur due to inadequate funds and by doing so ensures that the board is able to pay the suppliers and other customers in time hence promoting good delivery of services.

5.4 Recommendations for Practice and Policy

From the findings and analysis, transparency had the highest concern among the interviewees meaning that it has the most impact on service delivery within the context of corporate governanc. To foster transparency, the study recommends that a clear line of communication at

the CHMB need to be established to ensure that information is disseminated to all the stakeholders in a timely manner and also among the employees.

Policy wise, the the study recommends that internal control systems need to be enhanced. While there exist internal control mechanisms, the CHMB should consider automating its internal control systems to enable accuracy in the transactions and efficiency in the processes like procurement and report dissemination and collection from various facilities executing UHC within Machakos County.

5.5. Limitations of the Study

This study did not comprehensively use all the practices of corporate governance and thus the findings could not be adopted to reflect corporate governance practices in the other county's that were piloting the UHS. The study focused on the challenges and the mitigation measures of implementing corporate governance practices in Machakos County, instead of studying all the counties that were also implementing UHS on a pilot. This therefore limited the scope of the study and its findings. The research design was also conducted as a case study and the findings may not be assumed to be applicable in determining the corporate governance practices in other counties in Kenya.

5.6 Suggestions for future Studies

The study only concentrated on only a limited category of corporate governance and hence future researchers could look at other components of corporate governance practices not included in this study to investigate if they shall report similar or varied findings. Studies could also focus on corporate governance practices adopted by the different counties using similar variables to find out if the findings shall be the similar to this study or different. Moreover,

researchers could do a a multi case study in all the counties that were chosen on a pilot basis to implement UHS to analyze the findings to establish their corporate governance practices and the challenges they have faced in implementing UHS.

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APPENDIX 1: INTERVIEW GUIDE

PART 1: THE BOARD STRUCTURE AND ITS EFFECTIVENESS IN THE EXECUTION OF UHC

1. How has ethnic diversity in the board contributed/aided to the discharge of Universal Health Care?
2. How has the board's composition, which includes people of various ages, aided the administration of Universal Health Care?
3. How has the board diverse educational backgrounds, talents and training, gender, and age facilitated the implementation of universal health care strategy?
4. How has board compensation of allowances aided in the achievement of UHC?

PART 2: TRANSPANRENCY AND DISCLOSURE EFFECT ON THE DISCHARGE OF UHC IN MACHAKOS COUNTY

1. What role has advocacy by the hospital management team for openness in administration has aided the implementation of UHC strategy?
2. What role has ethical standards played in the implementation and promotion of UHC strategy?
3. What role has boards' declaration of honesty and transparency played in the implementation of UHC strategy?
4. How has accountability aided in the implementation of UHC in Machakos County? system
5. What other impact has ethical behavior had on the implementation of UHC strategy?

**PART 3: RISK AND INTERNAL CONTROLS MANAGEMENT EFFECT ON THE
DISCHARGE OF UHC IN MACHAKOS COUNTY**

1. What role does the board's risk committee play during the implementation of UHC strategy?
2. Describe the most critical risk strategies and practices the board has that has promoted the successful implementation of UHC strategy.
3. What role has the board played in striking a balance between taking and managing risks, in pursuit of implementing the UHC strategy?
4. How has the development of legislation, protocols, and public recognition by the board aided the introduction of UHC coverage
5. What relevance does risk mitigation have on Machakos County UHC rollout
6. Which internal controls did the board put in place that enabled the successful implementation of UHC strategy

PART 4: UHC EXECUTION

1. What major roles did the board play in the implementation of UHC strategy in Machakos County?
2. Which specific areas of the UHC strategy has been achieved in Machakos County?
3. What challenges has Machakos County experienced during the implementation of UHC strategy.

APPENDIX II: INTRODUCTION LETTER



UNIVERSITY OF NAIROBI
FACULTY OF BUSINESS AND MANAGEMENT SCIENCES
OFFICE OF THE DEAN

Telegrams: "Varsity",
Telephone: 020 491 0000
VOIP: 9006/9007
Mobile: 254-724-200311

P.O. Box 30197-00100, G.P.O.
Nairobi, Kenya
Email: dean-business@uonbi.ac.ke
Website: business.uonbi.ac.ke

Our Ref: **D61/79691/2015**

July 18, 2022

National Commission for Science, Technology and Innovation
NACOSTI Headquarters
Upper Kabete, Off Waiyaki Way
P. O. Box 30623- 00100
NAIROBI

RE: INTRODUCTION LETTER: STANCLAUS AGACHO OBINO

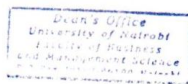
The above named is a registered Master in Business Administration candidate at the University of Nairobi, Faculty of Business and Management Sciences. He is conducting research on ***"Corporate Governance Practices and Implementation of Universal Healthcare Strategy in Machakos County-Kenya."***

The purpose of this letter is to kindly request you to assist and facilitate the student with necessary data which forms an integral part of the Project.

The information and data required is needed for academic purposes only and will be treated in **Strict-Confidence**.

Your co-operation will be highly appreciated.


FOR



PROF. JAMES NJIHIA
FDEAN, FACULTY OF BUSINESS AND MANAGEMENT SCIENCES


JN/pgr

APPENDIX III: NACOSTI APPROVAL


REPUBLIC OF KENYA

Ref No: 316954

RESEARCH LICENSE




This is to Certify that Mr.. STANCLAUS AGACHO OBINO of University of Nairobi, has been licensed to conduct research in Machakos on the topic: CORPORATE GOVERNANCE PRACTICES AND IMPLEMENTATION OF UNIVERSAL HEALTHCARE STRATEGY IN MACHAKOS COUNTY-KENYA for the period ending : 25/July/2023.


License No: NACOSTI/P/22/19193

316954


Applicant Identification Number


NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION

Date of Issue: 25/July/2022


Director General
NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION

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1. The License is valid for the proposed research, location and specified period
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7. The Licensee shall submit one hard copy and upload a soft copy of their final report (thesis) within one year of completion of the research
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National Commission for Science, Technology and Innovation
off Waiyaki Way, Upper Kabete,
P. O. Box 30623, 00100 Nairobi, KENYA
Land line: 020 4007000, 020 2241349, 020 3310571, 020 8001077
Mobile: 0713 788 787 / 0735 404 245
E-mail: dg@nacosti.go.ke / registry@nacosti.go.ke
Website: www.nacosti.go.ke

APPENDIX IV: COUNTY APPROVALS



REPUBLIC OF KENYA

MINISTRY OF EDUCATION
State Department of Early Learning and Basic Education

Telegrams: "SCHOOLING" Machakos
Telephone: Machakos
Fax: Machakos
Email – cdemachakos@yahoo.com
When replying please quote

OFFICE OF THE
COUNTY DIRECTOR OF EDUCATION
EDUCATION
P. O. BOX 2666 – 90100
MACHAKOS

MKS/ED/CDE/R/4/VOL.5/8

Date: 27th July, 2022.

Stanclaus Agacho Obino
P.O Box 76256-00508
Nairobi, Kenya.

RE: RESEARCH AUTHORIZATION

Reference is made to a letter from National Commission for Science, Technology and innovation Ref: NACOSTI/P/22/19193 dated 25th July, 2022 requesting us to give authority to conduct a research study in Machakos County.

You are hereby authorized to carry out your research on "Corporate Governance practices and Implementation of Universal Healthcare Strategy in Machakos County - Kenya" for a period ending 25th July, 2023.

MARGARET MWIRIGI (MRS)
COUNTY DIRECTOR OF EDUCATION
MACHAKOS





OFFICE OF THE PRESIDENT
MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT

Telephone: 21009 and 21983 – 90100
Email Address: cc.machakos@interior.go.ke
Fax No. 044-21999
When replying please quote

OFFICE OF THE COUNTY COMMISSIONER
P.O. BOX 1 – 90100
MACHAKOS

REF: CC/ST/ ADM 5/9 VOL. IV /89

27th July 2022

ALL Deputy County Commissioners
MACHAKOS COUNTY

RE: RESEARCH AUTHORIZATION

This is to confirm that Mr. Stanclaus Agacho Obino of University of Nairobi has been licensed to conduct research on “***CORPORATE GOVERNANCE PRACTICES AND IMPLEMENTATION OF UNIVERSAL HEALTHCARE STRATEGY IN MACHAKOS COUNTY***” for the period ending 25th July 2023.

License No: NACOSTI/P/22/19193

Kindly accord him the necessary support to enable him achieve his goal.

ANTHONY NYONGESA
FOR COUNTY COMMISSIONER
MACHAKOS COUNTY

APPENDIX V: TURNITIN REPORT

CORPORATE GOVERNANCE PRACTICES AND IMPLEMENTATION OF UNIVERSAL HEALTHCARE STRATEGY IN MACHAKOS COUNTY-KENYA

ORIGINALITY REPORT *Ajalaha* 24th November 2022

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