http://journals.uonbi.ac.ke/index.php/adfj
ISSN 2522-3186

ADFJ ISSN 2522 - 3186.

African Development Finance Journal

VOLUME 6 (1)

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Date Received: August, 31, 2023
Date Published: November, 10,2023

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Abstract
The poor performance and increased incidences of corruption in government owned entities in Kenya have ignited public debate on the role of boards in governance and management of public institutions. Good and effective board practices provide the essential link to enhanced performance. However, a number of research findings on impact of board practices on performance have been contradictory and mixed. The study objective was to examine relationships between board practices and organizational performance by government owned entities. Hypotheses: board practices do not significantly influence performance. Data for board practices indicators were sought through semi structured questionnaires from all 234 government-owned entities operating in Kenya as at 31st December, 2022. A total of 153 government owned entities returned properly filled up questionnaires representing 65.38% of population. Secondary data on performance were derived from performance contracting reports. Descriptive statistics, correlation analysis and CB-SEM together with AMOS application version 26.0 were used as tools of analysis. Agency theory was adopted as the anchor theory. The findings established that board practices have significant and positive effect on performance by government owned entities as depicted by R^2 value of 61.9% indicating that independent variable accounted for about 62% change in dependent variable, performance. The study findings have shed light on the crucial role of good board practices in enhancing organizational performance in government owned entities. The availability of such practices, including effective audit committee practices, has been shown to be strongly associated with improved organizational performance. The presence of effective and good board practices enables an organization to safeguard its assets, ensure the accuracy of financial records, detect and prevent fraud leading to revenue growth and improved overall performance.

***Keywords:* Board Practices, Government Owned Entities, Organizational Performance**

Introduction

The board of directors play critical role in enhancing performance of government owned entities (GOEs). The poor performance of GOEs has been matter of public concern in the recent past due corporate scandals, misuse of resources and corruption (Oruke, Iraya, Omoro & Otieno, 2021). Board practices adopted by organizations could have significant effect on performance as depicted by Mongeri, (2021). State owned enterprises with good board practices are likely to improve oversight and lead to enhanced performance

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(Heo, 2018). A board which is professionally constituted and effective in monitoring executive management may positively impact GOEs performance. Good board practices are related to high performance and improved service delivery (Andres, Schwartz & Guash, 2013). Heo, (2018) found board practices positively related to performance of government owned enterprises. Companies which adhere to good transparency and disclosure practices could experience improved performance (Andres, et al 2013). Curi,Gedvillas and Lozano-vivas (2016) on the contrary found board practices on quality of directors and strategic planning negatively affected performance. Another study by Menozzi, Urtiaga and Vannoni (2010) found negative relationships among board composition and performance. These conflicting findings warrant more studies to be done.

Research Problem

The government owned entities have been a subject of public debate due to their poor performance and corporate scandals. The role of the board has come into sharp focus since they are responsible for governance and oversight of GOEs. Hence their underperformance can be attributed to lack of effective board audit committee, gender equality, accountability, transparency and disclosure practices (GoK, 2013). The conceptual issues of board practices and their effects on organizational performance have assumed significant importance on discussion of matters on effective corporate governance framework (Nasir, 2017).

In Kenya, government owned entities contribution to the economy is immense and currently in terms of internally generated consolidated revenue stands at Kshs.1070 billion in 2019/2020 which is about 11% of GDP. They are also one of the largest employers based on numbers and formal wage employment expenditure (GoK, 2020). To curb loss of resources and improve performance, the government introduced several initiatives which include establishment of mandatory audit committees, introduction of risk management framework, performance contracting and corporate governance code (Mwangi, 2018). Despite the interventions, several GOEs have continued to perform poorly due to poor corporate governance, ineffective internal controls and ERM practices leading to inefficient utilization of resources, high corruption levels and poor performance. Examples include Kenya Meat Commission, South Nyanza Sugar Company, East African Portland Cement and Chemelil Sugar Company Limited, National Social Security Fund (GoK, 2020). The question whether good board practices lead to performance improvement has continued to elicit a lot of interest among academicians and researchers. There is need for study to be done in order to determine relationships between board practices and organizational performance by government owned entities operating in Kenya.

Studies reviewed on direct relationship between board practices and performance applied different methodological approaches and analysis tools. Examples include Nguyen (2015) and Ongore, Peter, Ogutu and Bosire (2015) which adopted regression models and correlation to conduct data analysis. The tool suffers from weaknesses arising from data assumptions. Ariffin and Kassim (2011) employed correlation analysis only to determine relationship between Basel banking supervision code practices and performance. Other examples of studies which used multiple regression analysis include Laimaru (2018), Oruke et al (2020), Otieno, Ogutu and Pokhariyal (2019). Kobia and Mohamed (2006) investigated the effects of implementation of performance contracting in Kenyan public service and state corporations using non-quantitative approach. The study employed covariance-based structural equation modeling (CB-SEM) to conduct data analysis. The tool is more robust, comprehensive, and flexible in testing hypotheses. Based on the studies reviewed and gaps identified, study sought to answer the research question: Do board practices affect performance by government owned entities operating in Kenya?

Research Objective

Examine the relationship between board practices and performance by government owned entities operating in Kenya.

Significance of the Study

The government through the relevant ministries, agencies and departments can evaluate the benefits derived from adopting good board practices to improve service delivery and performance by government owned entities. Policy makers can use evidence from this study to make informed decisions on governance, oversight, and management of state corporations. This will improve the government's efforts in fighting corruption and preventing wastage of resources.

The study provides guidance on specific aspects of board practices that need to be improved or adopted with a view of improving performance. The study shows that good board practices could address the problem of poor performance in government owned entities. The results of the study can be used as a reference to formulate legislation, regulations and develop governance mechanism that can improve management and enhance performance of government owned entities in Kenya.

Scope of the Study

The study focused on examining relationships between board practices and performance of government owned entities in Kenya. The study targeted 234 government owned entities in operation as at 31st December, 2023.

Literature Review

Agency Theory

The theory originally suggested by Ross (1973) relates to interaction amongst two parties, one party known as an agent while the other principal. Jensen and Meckling (1976) argued that there is existence of principal to agent relationship where the shareholders engage managers to manage their investments professionally and eventually create wealth for them. The company ownership is separated from control which brings about the problem of conflict of interest. The theory advocates the introduction of good board practices to ensure managers act in line with owner's interest. In the study, the government are the owners of the entities, hence the principals, while the board and management constitute the agents. The theory has been criticized for leaving out other players in the running and control of the company. The decisions made by managers may therefore create wealth for owners but leave out other stakeholder's interests (Grundei, 2008). Agency theory is relevant since it predicts enhanced firm performance if good board practices are adopted through effective board oversight that ensures accountability, transparency and disclosure mechanism, gender equality and audit committee effectiveness.

Empirical Review

Oruke, Iraya, Omoro and Otieno (2020) examined the relationship between board structure and firm performance in state owned enterprises in Kenya. The study established that board size practices positively and significantly affect firm performance. On contrary board independence was found to affect performance negatively. Firm performance was measured by ROA indicator. The study focused on 25 SOEs in the commercial and manufacturing categories in Kenya covering period 2014 to 2016. It employed panel data regression for analysis. Results for control variables for firm size and age indicated positive significant relationship. The findings on the relationships between board structure practices and performance were contradictory, hence the need for the proposed study to settle the inconsistencies.

Ali (2016) found significant positive association between ownership, director's education, experience and company performance. These further buttresses resource dependency theory which advocates for board experience and diversity and is good since it avails the company with skills required and helps to attract resources needed. Ongeti, (2014) found no significant relationship among company resources to performance. Governance standards association with performance was weak. Michelberger (2017) found negative relationship between governance standards with performance of companies. Nguyen (2015) investigated effects of company governance standards on performance using moment's estimator on two samples for Vietnam and Singapore stock market listed companies. Board size, ownership structures and diversity of gender were indicators for corporate governance standards. Performance was measured using Tobin's Q ratio. In Singapore governance practices are positively associated to performance. In Vietnam, corporate governance standards and performance relationship was significantly positive.

Heo (2018) examined effect of board size, non-executive directors, and CEO duality roles to performance by state-owned enterprises in South Korea. Study established board practices on transparency and disclosure significantly positively affected performance as measured by ROA. The study employed census survey research design and included all 320 SOEs. The data was analyzed using multiple regression. Board practices on independent directors were found to negatively affect performance indicators of customer satisfaction levels contrary to theoretical prediction. The study covered one-year period which may not be adequate since board governance practices take time to have any effect. The proposed study will focus on SOEs in Kenya, hence closing the contextual gap. The study will employ the use of CB-SEM tool for data analysis to address the methodological gap. The proposed will also seek to close the conceptual and conflicting gaps identified.

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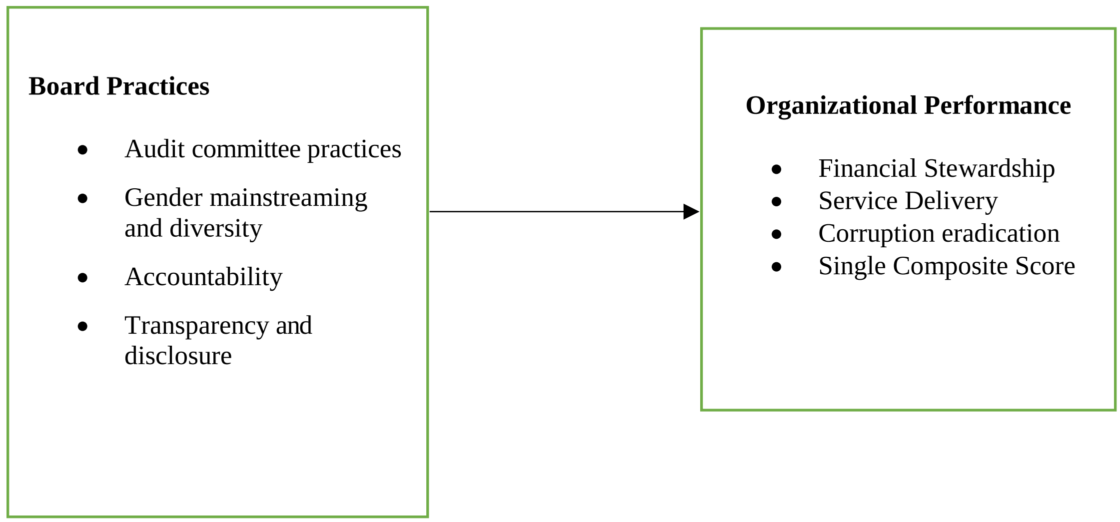
Conceptual Framework

Independent variable **Dependent Variable**



Methodology

Research Design

The research design includes the conceptual structure detailing how the study is to be conducted. The research designs are broadly classified as exploratory, descriptive, and explanatory. Exploratory research design is applied in new inquiry to find magnitude of a certain phenomenon, problem or behavior (Battarcherjee, 2012). Descriptive research is mainly based on seeking to provide an accurate picture of persons, situations or events during a certain period. Explanatory research designs relate to studies that seek to determine causal effects amongst variables (Saunders, Lewis & Thornhill, 2009). The research adopted descriptive cross-sectional survey design. The design suited due to purpose, time for data collection and scope of study

Location of the Study

The location of this study is Kenya and targeted the Government Owned Enterprises operating as at 31st December, 2023. The population of the study was 234 Government Owned Enterprises.

Size and Sampling Frame

All the 234 Government Owned Enterprises were used as sample for the purpose of this study**.** To avoid sampling error, the researcher used census for this study since it provides a true measure of the population.

Pilot Testing

Board practices had a total of four sub constructs each measured with 4 practices hence totaling to sixteen practices categorized under audit committee practices; gender mainstreaming and diversity, accountability as well as transparency and disclosure. Organizational performance had four sub constructs categorized into financial stewardship, service delivery, corruption prevention and composite score. The study therefore had 8 sub constructs in total.

Reliability Tests

Data reliability refers to the extent of consistency of the variables' indicators to their measurement internally (Koufteros, 1999). The test of reliability was done using Cronbach's alpha with measures of reliability ranging from 0 to 1. Computed values of 0.6 to 0.7 and above, shows internal consistency of the constructs used together with the instrument is deemed reliable (Tavakol & Dennick, 2011).

Cronbach's Alpha was used to test reliability of proposed constructs. The findings indicated that, board audit practices had a coefficient of 0.833, gender mainstreaming and diversity practices had a coefficient of 0.690, board accountability had a coefficient of 0.841, and transparency and disclosure had a coefficient of 0.867. All constructs depicted that the value of Cronbach's Alpha was approximately equal to or greater than 0.700, hence the study constructs were reliable. Details are as presented in the table 1 indicated below.

Table 1 Reliability Test

Construct	Cronbach's Alpha	Comments
Board Audit Practices	0.833	Reliable
Gender Mainstreaming Practices	0.690	Reliable
Board Accountability	0.841	Reliable
Transparency and Disclosure	0.867	Reliable

Validity Tests

As suggested by Streiner (2003), the item to total correlation values for the indicators were all greater than 0.3, hence the indicators were retained for further study. The p-values for Bartlett's test were assessed in the test to confirm sphericity, which is estimated whether the items are uncorrelated. Kaiser (1974) advised that KMO values be greater than 0.6 to ensure sample adequacy and allow for factor analysis. According to Bartlett (1954), the Bartlett's sphericity must have significant P-values. An analysis of all factors was performed, and those with loadings greater than 0.4 were maintained for future testing.

Table 2 Kaiser-Meyer-Olkin and Bartlett's Tests

Construct and Sub Constructs	KMO	Approximate. Chi-Square	df	Sig.
Board Practices				
Audit Committee Practices	0.700	333.851	6	0.000
Gender Mainstreaming practices	0.758	203.220	6	0.000
Board Accountability	0.812	261.353	6	0.000
Transparency and Disclosure	0.814	327.696	6	0.000

The results presented in Table 2 demonstrate that the p-values for Bartlett's test were significant for all sub-constructs, as recommended by Bartlett (1954). This indicates that data is appropriate for exploratory factor analysis (EFA). Additionally, the Kaiser-Meyer-Olkin (KMO) values for all sub-constructs exceeded 0.6, as suggested by Kaiser (1974), indicating that the sample size was adequate for EFA. The study performed EFA analyses for each variable. The confirmatory factor analysis (CFA) was conducted after performing CB-SEM to verify the adequacy of the model fitness. These statistical tests provide evidence that the sample data is suitable for further analysis and that the study has taken necessary steps to ensure the validity and reliability of their findings.

Findings and Results Discussions

Descriptive Statistics for Board Audit Committee Practices

In the study, board audit committee practices were measured using a set of four practices, as presented in Table 3. Participants were asked to rate these practices using a five-point Likert scale ranging from 1 to 5, with 1 indicating "Not at all" and 5 indicating "Very large extent". This scale allowed the participants to express their level of agreement or disagreement with each practice. However, the dependent variables in this study were derived from performance contracting reports.

Table 3 Board Audit Committee Practices

	Mean	Std. Deviation	Factor Loading	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Board audit committee includes members with finance profession background	4.60	.772	.741	.585	.854
Board audit committee meetings are held regularly and at least once on quarterly basis.	4.82	.531	.803	.616	.810
The Board audit committee has put in place mechanism for follow up of audit recommendations.	4.80	.474	.921	.806	.749
The board has put in place a program for continuous development and systematic induction of audit committee members	4.71	.614	.875	.749	.748
Average	4.73	.597			
Overall Cronbach's Alpha 0.833					

The results in Table 3 indicated that amongst the government owned enterprises in Kenya, board audit committee includes members with finance profession background to a very large extent (Mean = 4.60; SD 0.772). It was also established that among the government owned entities in Kenya, Board audit committee meetings are held regularly and at least once on quarterly basis to a very large extent (Mean = 4.82; SD 0.531).

The study established that the board audit committee has put in place mechanism for follow up of audit recommendations to a high extent (Mean=4.80; SD 0.474). Further, the study established that the board has put in place a program for continuous development and systematic induction of audit committee members to a very large extent (Mean=4.71; SD 0.614) In summing up, an average mean of 4.73 ascertained that the various audit committee practices have been implemented to a high extent among the government owned enterprises. This was supported by a small standard deviation which indicated that there was a small variation in the responses for all the statements in of board accountability practices (SD = 0.597).

Cronbach Alpha's internal consistency measure of reliability produced a total score of 0.833, far beyond the minimal threshold of 0.7 necessary to determine reliability. The item total correlation scores, which were higher than the advised value of 0.3, provided evidence for this. Principal component analysis with varimax rotation performed for the EFA further demonstrated that all factor loadings, namely 0.741, 0.803, 0.921, and 0.875, were above the minimum acceptable value of 0.4, meaning that the items therefore adequately satisfied the basic criteria and requirements for reliability and validity and therefore were subjected to further statistical analysis.

Descriptive Statistics for Gender Mainstreaming Practices

Gender mainstreaming practices were measured using 4 practices as shown in Table 4. The practices were rated on a five-point Likert scale of 1 to 5 where 1= Not at all; 2= Less extent; 3= Moderate extent; 4= Large extent and 5=Very large extent as shown in Table 4

Table 4 Gender Mainstreaming Practices

	Mean	Std. Deviation	Factor Loading	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Board promotes gender equality when making human resources decisions	4.44	.687	.852	.592	.591
Board encourages and attends gender transformation activities and programs	4.09	.913	.854	.597	.549
The board has put in place policies against gender-based violence and discrimination	3.54	1.414	.506	.328	.831
Board supports the development and implementation of gender mainstreaming policies	4.46	.669	.862	.637	.574
Average	4.12	.920			
Overall Cronbach's Alpha 0.690					

As presented in Table 4, the study established that among the government owned entities in Kenya, board promotes gender equality to a large extent when making human resources decision (Mean = 4.44; SD 0.687). It was also established that the boards encouraged and attends gender transformation activities and programs to a large extent (Mean = 4.09; SD 0.913). Similarly, the study established that the board has put in place policies against gender-based violence and discrimination to a large extent (Mean = 3.54; SD 1.414). Further the study established that the boards of the government owned entities support the development and implementation of gender mainstreaming policies to a large extent (Mean=4.46, SD 0.669). This was the least of the standard deviations showing that the responses were least varied for this statement. In conclusion, an average mean of 4.12 implied that gender mainstreaming activities among the government owned enterprises have been achieved to large extent. The corresponding overall standard deviation of 0.920 showed high variation of the responses to the gender mainstreaming practices.

The internal consistency measure of reliability by Cronbach Alpha gave an overall value of 0.690 which is approximately equal to the minimum threshold of 0.7 as required to ascertain reliability. This was supported by the item total correlations scores which were above the recommended value of 0.3. Principal component analysis with varimax rotation conducted for EFA further revealed that all the factor loadings that is 0.852, 0.854, 0.506 and 0.842 were above the minimum acceptable value of 0.4 meaning that the items therefore adequately satisfied the basic criteria and requirements for reliability and validity and therefore were subjected to further statistical analysis.

Descriptive Statistics for Board Accountability

Accountability practices were measured using 4 practices as shown in 5. The practices were rated on a five-point Likert scale of 1 to 5 where 1= Not at all; 2= Less extent; 3= Moderate extent; 4= Large extent and 5=Very large extent as shown in Table 5.

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ISSN 2522-3186

Table 5 Board Accountability

	Mean	Std. Deviation	Factor Loading	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
The board has operating plan that outlines its activities and objectives	4.86	.450	.823	.675	.801
The board is involved in formulating strategic and business plans	4.86	.436	.830	.693	.791
The board reviews their performance on annual basis	4.93	.273	.856	.728	.805
The board monitors and reviews performance of management on regular basis on financial and operational indicators	4.86	.430	.835	.684	.794
Average	4.88	.397			
Overall Cronbach's Alpha 0.841					

The Table 5 indicates that boards had operating plan that outlines its activities and objectives. In addition, the boards were involved in formulating strategic and business plans which had a similar mean of 4.86. The statement on operating plan had standard deviation of .450 while the statement of formulation of strategic plan had SD of .436. Further, the study established that the boards reviews their performance on annual basis to a very large extent (Mean=4.93, SD 0.273).

The study established that the boards monitored and reviewed performance of management on regular basis on financial and operational indicators to a very large extent (Mean=4.86, SD 0.430). In conclusion, government owned entities embraced board accountability to a very large extent with an average mean of 4.88. The corresponding standard deviation at 0.397 showed that the variation in the responses to board accountability practices were low.

The overall Cronbach Alpha value measuring internal consistency reliability was 0.841 which was above the minimum threshold of 0.7 as required confirming reliability. This was supported by the item total correlations scores which were above the recommended value of 0.3. Principal component analysis with varimax rotation conducted for EFA further revealed that all the factor loadings that is 0.823, 0.830, 0.856 and 0.835 were above the minimum acceptable value of 0.4 meaning that the items therefore adequately satisfied the basic criteria and requirements for reliability and validity and therefore were subjected to further statistical analysis.

Descriptive Statistics for Transparency and Disclosure

Transparency and disclosure were measured using 4 practices as shown in Table 6. The practices were rated on a five-point Likert scale of 1 to 5 where 1= Not at all; 2= Less extent; 3= Moderate extent; 4= Large extent and 5=Very large extent as shown in Table 6.

Table 6 Transparency and Disclosure

	Mean	Std. Deviation	Factor Loading	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
The board ensures that the entity publishes the names and background of directors and executive management on its website.	4.82	.601	.795	.653	.871
The board ensures detailed financial statements and reports are published on timely and regular basis	4.90	.426	.837	.702	.841
The board ensures the entity carries out its procurement of goods and services in an open and transparent manner	4.87	.522	.874	.751	.816
The board members on regular basis discloses any business or other interests that are likely to create potential conflict of interest	4.90	.455	.913	.822	.794
Average	4.87	.501			
Overall Cronbach's Alpha 0.867					

Table 6 indicates that to a very large extent for government owned entities in Kenya, the boards ensured that the entities publish the names and background of directors and executive management on their websites (Mean=4.82, SD 0.601). Further, the board ensures detailed financial statements and reports are published on timely and regular basis to a very large extent (Mean=4.90, SD, 0.426). Also, the board ensures the entity carries out its procurement of goods and services in an open and transparent manner to a very large extent (Mean=1.13, SD .522).

In addition to that the study established that, the board members on regular basis to a very large extent discloses any business or other interests that are likely to create potential conflict of interest (Mean=4.87, SD 0.455). Most government owned entities boards to a very large extent embraced transparency and disclosure practices with an average mean of 4.90. The corresponding standard deviation at .501 showed that the variation in the responses to board accountability practices were low.

The overall Cronbach Alpha value measuring internal consistency reliability was 0.867 which was above the minimum threshold of 0.7 as required confirming reliability. This was supported by the item total correlations scores which were above the recommended threshold value of 0.3. Principal component analysis with varimax rotation conducted for EFA further revealed that all the factor loadings of 0.795, 0.837, 0.874 and 0.913 were above the minimum acceptable value of 0.4. Hence the items satisfied basic criteria and requirements for reliability and validity. They were therefore subjected to further statistical analysis.

Board Practices and Organization Performance

The existing relationship between the variables in the path diagram were established to test hypothesis of the study that is:

H_{01}: The board practices do not significantly influence organizational performance by government owned entities.

Table 7 shows the standardized regression weights for existing relationship.

Table 7 Standardized Regression Weights for Direct Effect

			R^2	**B**	**S. E**	**t**	**P-Value**
OP	<---	BP	0.619	0.787	0.119	5.980	0.000

The results indicated that board practices explain up 61.9 % of the variation in organizational performance by government owned enterprises in Kenya. In addition, there is a positive significant relationship between board practices and organizational performance of government owned enterprises in Kenya ($\beta = 0.787$; $t = 5.980 > 1.96$; P-Value < 0.05) at five percent level of significance. Therefore, the null hypothesis that board practices have no significant effect on performance by government owned entities was rejected to imply that the effect of board practices on organizational performance is positive and significant.

Conclusions and Recommendations

To achieve study objectives, data was sought from all 234 government-owned entities operating in Kenya. 153 GOEs returned properly filled up questionnaires. Secondary data on performance were derived from performance contracting reports. The data was then processed, cleaned, and coded, and analysed using AMOS graphics to obtain CB-SEM paths with the aid of IBM SPSS version 26.

The study aimed to examine relationships between board practices and organizational performance in government-owned entities in Kenya. The conceptual model consisted of two latent variables: board practices and organizational performance. Board practices were measured using observable variables such as board audit committee practices, gender mainstreaming and diversity, accountability, and transparency and disclosure practices. Organizational performance was assessed through constructs which included financial stewardship, service delivery, corruption prevention, and single composite score.

The findings revealed that financial stewardship and service delivery were the most significant factors contributing to organizational performance, accounting for a substantial portion of the variation. Financial stewardship explained up to 66% of the variation, while service delivery accounted for up to 82%. Corruption prevention had a relatively smaller impact, explaining up to 21% of the variation. The computed composite score captured up to 97% of the variation in organizational performance. These results emphasize the importance of effective financial management and service delivery in government-owned entities in Kenya.

Effective board practices are crucial for the performance by government-owned entities. Clear mission and vision statements, setting objectives and strategies, and promoting transparency and accountability create a foundation for effective governance and management. The audit committee's role in monitoring and oversight ensures efficient operations, prevention of wastages and maintenance of reliable financial reports. By promoting responsible financial management and independent assurance, the audit committee builds trust with stakeholders and ensures compliance with laws and regulations. Overall, board practices create an environment that supports organizational performance and helps government owned entities achieve their goals.

Gender mainstreaming and diversity practices in board activities are essential for creating inclusive and equitable workplaces. By integrating gender perspectives into policies and programs, organizations can address inequalities and promote diversity and inclusivity. Gender diversity practices have been shown to improve communication, collaboration, problem-solving, customer service, and employee satisfaction and productivity. These practices reduce gender-based discrimination, fostering a supportive work environment. Effective board accountability practices, including guidelines for behavior and resource allocation, create a transparent and trustworthy environment where employees are held accountable and strive to exceed expectations. This culture of accountability and responsibility ensures optimal resource utilization to achieve organizational goals. Transparent and disclosure practices increase stakeholder confidence, leading to improved trust and engagement from investors, customers, and employees. Compliance with regulatory requirements improves performance and reduces penalties, while accurate information allows the public to identify risks associated with investments and operations. Overall, these practices contribute to enhancing organizational performance and sustainability.

Based on the findings, it can be concluded that board practices have a significant impact on the performance of government-owned entities. The study revealed significant positive relationship between board practices and organizational performance, indicating that effective board practices contribute to better performance outcomes. The results support the notion that board practices, such as clear mission and vision statements, setting objectives and strategies, transparency and disclosure, accountability, and gender mainstreaming and diversity, are crucial for enhancing the performance of government-owned entities.

These findings highlight the importance of strong governance and oversight mechanisms within government-owned entities. By implementing effective board practices, organizations can foster a culture of responsible management, improve decision-making processes, and allocate resources more efficiently.

Furthermore, the study suggests that incorporating gender perspectives and promoting diversity and inclusion in board decisions and activities can positively impact organizational performance.

The study findings leads to the following recommendations:

(i) Improving board practices in the public sector requires increased accountability and oversight, including clear performance framework and reporting requirements for board members. This ensures that resources are used effectively and holds board members accountable to the public.

(ii) Establishing an effective and functional audit committee can enhance board effectiveness by promoting accountability, transparency, and alignment with organizational interests. Gender mainstreaming and diversity should also be prioritized to foster diversity and inclusion within the boardroom.

(iii) Enhancement of board transparency through the public involvement in institution's activities and processes, participation in community activity and programs improves public trust and stakeholder confidence. Transparency and technology are key platforms to accelerate economic growth and prudent resource utilization.

(iv) By implementing these recommendations, the public sector can enhance board effectiveness, improve organizational performance, and promote the interests of all stakeholders involved.

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