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Research Article

Control Environment on Performance of Public Hospitals in Homa Bay County, Kenya

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Abstract
Control environment plays a crucial role in organizational operations, particularly in the banking sector, where effective financial resource management and risk mitigation were essential. Despite this, public hospitals in Kenya, including those in Homa Bay County, continued to exhibit inadequacies in financial performance. Against this backdrop, the study evaluated the effectiveness of financial internal controls on the performance of public hospitals in Homa Bay County, Kenya. The main objective of the study was to evaluate the effect of the control environment, risk assessment, information and communication on the performance of public hospitals in Homa Bay County. The findings provided valuable insights for hospital management and policymakers in enhancing financial accountability and improving overall hospital performance. The study was grounded in Agency Theory. It employed a quantitative research approach with a survey-based correlational design. The unit of observation comprised financial officers, accountants/auditors, administrators, and County Health Department officials from public hospitals in the county, totaling 444 respondents. Using the Yamane's formula 1967, for sample size determination a sample of 210 respondents. The validity of the instruments was assessed through construct validity, ensuring factor loadings of 0.5 and above. Reliability was confirmed with a Cronbach's alpha coefficient exceeding 0.71. Quantitative data were analyzed using descriptive statistics-frequencies, percentages, means, and standard deviations-alongside regression analysis via SPSS. The key findings indicate that the control environment has a strong and statistically significant positive effect on the performance of hospitals in the county. Specifically, an improvement in the control environment is associated with a substantial increase in the likelihood of better hospital performance, even when other factors are held constant. The statistical analysis demonstrates a highly significant effect, leading to the rejection of the null hypothesis that there is no relationship between the control environment and performance. The study concluded that the control environment plays a critical and statistically significant role in influencing the performance of public hospitals in Homa Bay County, Kenya. The study recommends that the county government and the hospitals in Homa Bay County, should implement clear, confidential, and accessible reporting channels for unethical behavior. Strengthen legal and institutional frameworks to ensure protection for whistleblowers, encouraging a culture of transparency and accountability.
Keywords: Control Environment, Performance, Public Hospitals, Financial Accountability.

Introduction

An internal control system plays a crucial role in organizational operations, particularly in the banking sector, where effective financial resource management and risk mitigation are essential (Pakurár, *et al.,* 2019). It establishes structured processes and mechanisms to safeguard assets, ensure regulatory compliance, and enhance operational efficiency. A comprehensive review by Chalmers *et al.,* (2019) synthesized U.S.-based studies post-2013, highlighting that effective internal controls are associated with improved decision-making by stakeholders, reduced cost of capital, and enhanced financial reporting quality. However, the review also noted mixed evidence regarding the influence of ownership structures and certain board characteristics on internal control quality. Barbe *et al.,* (2023) conducted a study on internal control systems and financial performance in commercial banks in Perth, Australia, highlighting the significant impact of robust internal controls on financial outcomes. Their findings indicate that banks with well-structured and effectively implemented internal control mechanisms achieved greater operational efficiency,

which in turn led to cost reductions and more strategic resource allocation. This suggests that a strong internal control framework not only safeguards financial integrity but also enhances overall performance by optimizing operations and minimizing inefficiencies.

Longjohn and Wokeh (2022) investigated listed commercial banks in Nigeria and found a significant positive relationship between internal control practices and financial performance. Their study highlighted that optimal internal controls positively affect profitability, while inadequate controls can adversely impact financial outcomes. Alabi *et al.,* (2024) explored SMEs and found a significant positive relationship between internal control systems and organizational performance indicators such as business growth and operational efficiency. The study advocates for the adoption of robust internal control systems to enhance SME performance.

Chepkirui and Oluoch (2021) investigated the effect of internal controls on the financial performance of county referral hospitals in Kenya. Their study focused on physical controls, internal audit controls, corporate governance controls, and regulatory controls. Utilizing a descriptive correlational research design, they surveyed 47 county referral hospitals, targeting hospital accountants. The findings indicated that robust internal control systems are crucial for enhancing financial performance in these hospitals. Weaknesses in internal controls were associated with declining financial outcomes, emphasizing the need for strengthened control mechanisms in public healthcare institutions.

Obuya *et al.,* (2024) examined the influence of financial planning practices on the financial performance of private health facilities in Homa Bay County. While focusing on private institutions, their research offers relevant insights into budgeting practices, investment strategies, inventory management, and cash management. The study found a positive relationship between comprehensive financial planning and improved financial performance, suggesting that meticulous financial planning is beneficial across healthcare settings, including public hospitals.

Objective of the Study

The objective of the study was to assess the effect of control environment on performance of public hospitals in Homa Bay County, Kenya.

Theoretical Framework

Agency theory was initially developed by Jensen and Meckling (1976), who proposed that in any organization, there exists a contractual relationship between principals (owners) and agents (managers). The theory asserts that agents are expected to act in the best interests of the principals, but due to potential conflicts of interest, they may prioritize their own goals, necessitating mechanisms to align interests. In the context of public hospitals in Homa Bay County, Kenya, the government and healthcare boards (as principals) delegate operational responsibilities to hospital managers and healthcare providers (as agents). The divergence in goals between these stakeholders may influence hospital performance, especially in environments lacking strong oversight. The core proposition of the theory is that agency problems-arising from asymmetric information and moral hazard-can be mitigated through proper governance structures, such as performance monitoring, incentive alignment, and internal controls (Eisenhardt, 1989). A well-structured control environment serves as a fundamental mechanism to monitor agents and reduce agency costs. In public hospitals, such a control environment includes internal audits, ethical leadership, clearly defined responsibilities, and compliance with regulatory standards. These systems help ensure that hospital administrators use public resources efficiently and effectively, ultimately improving health outcomes and service delivery.

Proponents of agency theory argue that effective internal controls and governance frameworks are critical in aligning the behavior of agents with the objectives of principals (Fama and Jensen, 1983). In public sector institutions like hospitals, where accountability and transparency are often challenged, implementing rigorous control environments enhances oversight and boosts organizational performance. For example, ensuring financial accountability through regular audits can deter mismanagement and increase public trust in healthcare systems. However, agency theory has been critiqued for its assumption of self-interest as the primary motivator for agents, overlooking other behavioral and cultural factors (Donaldson and Davis, 1991). Critics also argue that the theory adopts a narrow economic lens and neglects the complexities of public service motivation. In the context of Homa Bay County, this critique is especially relevant, as cultural dynamics, political interference, and resource constraints influence hospital operations in ways that agency theory may not fully capture. Despite its limitations, agency theory remains applicable to the study objective

of evaluating the control environment's impact on hospital performance. By highlighting the importance of monitoring and accountability mechanisms, the theory provides a useful lens to assess how internal controls contribute to the efficient functioning of public hospitals in Homa Bay County. Implementing robust control environments guided by agency principles can lead to better resource utilization, enhanced service delivery, and improved patient care, thereby addressing performance gaps in the county's healthcare sector.

Literature Review

Wang *et al.,* (2024) conducted a systematic review focusing on hospital performance in Australia and its peers, such as the UK and Canada. Their analysis emphasized the importance of financial management practices within the control environment, noting that factors like resource allocation and cost control are critical determinants of hospital efficiency and overall performance.

Nambiyar (2023) conducted a mixed-methods study using the organizational culture assessment instrument to evaluate the impact of organizational culture on hospital performance in India. The study found that hierarchical culture predominated in both public and private hospitals, but private hospitals outperformed public ones in overall performance and employee satisfaction. The research suggests that adopting more flexible and collaborative management approaches could enhance performance, particularly in public hospitals.

Muthengi and Ragui (2023) focused on corporate governance elements such as board composition, stakeholder engagement, and transparency, linking them to the performance of Kenyatta National Hospital. While their findings highlighted a significant impact of governance on hospital performance, the study concentrated on a national referral hospital and did not specifically address internal control elements, particularly the control environment. Additionally, the contextual difference between national and county-level hospitals was not explored. This created a research gap concerning how the control environment, as a component of internal controls, influenced the performance of public hospitals in a county context like Homa Bay.

Mutuiri (2023) focused on managerial oversight in public hospitals in Embu County, emphasizing goal setting and performance monitoring as key drivers of hospital performance. While the study demonstrated the positive impact of leadership on employee and patient satisfaction, it did not specifically examine the broader control environment, including organizational culture, policies, and internal controls. Moreover, the study's geographical scope limited its applicability to other regions with different administrative contexts. This created a research gap in understanding how the overall control environment influences hospital performance in other counties, such as Homa Bay. Therefore, the current study aimed to fill this gap by investigating the effect of the control environment on the performance of public hospitals in Homa Bay County.

Lounon (2020) explored financial management controls in public health institutions in West Pokot County and revealed that mechanisms like accounting procedures, audits, and financial reporting enhanced healthcare service delivery. However, the study primarily focused on the effectiveness of financial controls without examining the challenges or limitations faced during implementation. It also lacked insight into how these controls influenced staff behavior or long-term sustainability. Furthermore, it did not consider variations across different counties or levels of health institutions. This created a gap for further research on the contextual and operational challenges affecting financial control systems in public healthcare settings.

Research Methodology

It employed a quantitative research approach with a survey-based correlational design. The unit of observation comprised financial officers, accountants/auditors, administrators, and County Health Department officials from public hospitals in the county, totaling 444 respondents. Using the Yamane's formula for sample size determination, a sample of 210 was identified. Before data collection, researcher applied for a research permit from the National Commission for Science, Technology and Innovation (NACOSTI) to allow for data collection. Relevant authorities were sought from the County government of Homa Bay County to allow data collection from hospitals under their jurisdiction. Data was collected using the questionnaire. The validity of the instruments was assessed through construct validity, ensuring factor loadings of 0.5 and above. Reliability was confirmed with a Cronbach's alpha coefficient exceeding 0.71. Quantitative data collected was coded, entered into the Statistical Package for Social Sciences (SPSS) then analysed both descriptively, through frequencies, percentages, means and standard deviations where applicable, and through regression analysis.

Findings

The study sought to examine the effect of control environment on performance of public hospitals in Homa Bay County, Kenya. The study analysis was based on a response rate of 177 out 210 questionnaires sent out for data collection. Their responses were recorded in Table 1.

Table 1. Control environment.

Statements	N	Minimum	Maximum	Mean	Standard deviation
The organization's structure is clear and well-defined.	177	2	5	4.16	1.013
There is a clear delegation of authority regarding financial control within the hospital's organizational structure.	177	2	5	3.95	1.122
The organization promotes a strong culture of ethical behavior.	177	1	5	3.78	1.148
Ethical conduct is emphasized in all levels of the organization.	177	1	5	3.79	1.028
Employees are encouraged to report unethical behavior without fear of retaliation.	177	1	5	3.62	1.084
The organization values continuous professional development.	177	2	5	4.16	1.013
Employees are provided with the necessary resources to improve their skills and competencies.	177	2	5	3.95	1.122
The organization fosters a learning environment where employees are encouraged to grow professionally.	177	1	5	3.78	1.148
Managers actively support their teams in acquiring the necessary competencies to perform their jobs effectively.	177	1	5	3.76	1.138

The study sought to examine the impact of the control environment on the performance of public hospitals in Homa Bay County, Kenya, with the responses summarized in Table 1. The data reveals several key insights about the control environment within the hospitals. First, the clarity and structure of the organization received a relatively high average score of 4.16 (mean), with a standard deviation of 1.013, indicating that respondents largely agreed that the organizational structure was well-defined. Similarly, the delegation of authority regarding financial control within the hospital's structure was also viewed positively, with a mean score of 3.95, though the slightly higher standard deviation of 1.122 suggests some variation in responses.

Regarding ethical behavior, the data shows that the organization promotes a strong ethical culture, as evidenced by a mean of 3.78 for promoting ethical behavior (standard deviation of 1.148), and a similar score of 3.79 for emphasizing ethical conduct at all levels, with a lower standard deviation of 1.028, indicating less variability in responses. However, while there was general agreement on the importance of ethics, there was a slightly lower score for employees being encouraged to report unethical behavior without fear of retaliation, with a mean of 3.62 and a standard deviation of 1.084, indicating some uncertainty or mixed opinions on this matter.

In terms of professional development, the organization was positively rated for its value on continuous professional development (mean of 4.16, standard deviation of 1.013), and for providing the necessary resources to improve skills (mean of 3.95, standard deviation of 1.122). The overall environment for learning and growth was also seen favorably, with a mean of 3.78, but with a higher standard deviation of 1.148, suggesting some respondents may have had differing experiences. Lastly, the support provided by managers for competency development had a mean of 3.76, with a standard deviation of 1.138, reflecting moderate agreement but also some variation in the perceptions of managerial support.

Overall, the data suggests that while respondents generally agree on the strength of the control environment in terms of organizational structure, ethical culture, and professional development, there are areas where perceptions are more varied, particularly in relation to the encouragement of reporting unethical behavior and the support for employee growth.

Regression Analysis

The table presented in the "Model Fitting Information" section provides key details on the evaluation of an ordinal regression model. Specifically, it compares two models: the intercept-only model and the final model, which incorporates predictors.

Table 2. Model fitting information.

Model	-2-log likelihood	Chi-square	df	Sig.
Intercept only	459.165	-	-	-
Final	.000	459.165	4	.000
Link function: Logit.				

The -2 Log Likelihood value for the intercept-only model is 459.165, which serves as a baseline to assess how well the final model improves upon the null model. The final model, after including the relevant predictors, has a -2-log likelihood of 0.000, which indicates a substantial reduction in error and suggests that the predictors significantly contribute to explaining the outcome variable. The Chi-square value of 459.165, with 4 degrees of freedom, is associated with a p-value of .000, which is highly significant. This result indicates that the final model provides a statistically significant improvement over the intercept-only model, supporting the validity of the predictors in explaining the ordinal outcome.

Goodness of Fit

In interpreting the results from Table 3 regarding the goodness-of-fit for an ordinal regression analysis, the key assumption to focus on is the adequacy of the model fit, which is assessed using the Pearson and Deviance tests. Both tests are used to determine whether the model adequately fits the data by comparing the observed and expected values.

Table 3. Goodness of fit.

	Chi-square	df	Sig.
Pearson	83.025	177	1.000
Deviance	75.851	177	1.000
Link function: Logit.			

Table 3 shows that the Pearson Chi-square statistic is 83.025 with 177 degrees of freedom, and the corresponding significance value (p-value) is 1.000. Similarly, the Deviance chi-square statistic is 75.851, with the same degrees of freedom and p-value of 1.000. A p-value of 1.000 for both tests indicates that there is no significant difference between the observed and expected data, suggesting that the model fits the data well. Specifically, the high p-value means we fail to reject the null hypothesis that the model fits the data, supporting the assumption that the ordinal regression model is appropriate for the data being analyzed.

Pseudo R-Squared

The ordinal regression model's Pseudo R-squared values provide an indication of the model's fit, but they differ from traditional R-squared values found in linear regression. In this case, we have three different Pseudo R-squared measures: Cox and Snell, Nagelkerke, and McFadden as explained below.

Table 4. Pseudo R-squared.

Cox and Snell	.981
Nagelkerke	.992
McFadden	.878
Link function: Logit.	

Table 4 reveals the Nagelkerke pseudo-R-squared value, which is 1.000 in this case, suggests that the model explains a very high proportion of the variance in the dependent variable. This is indicative of a strong fit, as the value is close to 1, which represents the highest possible explanatory power. Nagelkerke's value of .992 adjusts the Cox and Snell measure to account for this limitation, providing an interpretation closer to traditional R-squared values, indicating that about 99.2% of the variation is explained by the model.

Test of Parallel Lines

The results presented in Table 5 pertain to the "Test of Parallel Lines" in the context of ordinal regression. This test examines the assumption of parallelism, which implies that the slope coefficients (location

parameters) are consistent across all response categories. In simpler terms, the test checks whether the relationship between the predictor variables and the outcome variable is the same for each level of the ordinal dependent variable. The null hypothesis for this test posits that the location parameters (slopes) do not vary between response categories, meaning the effect of the predictors is assumed to be parallel across the different levels of the outcome.

Table 5. Test of parallel lines.

Test of parallel lines[a]				
Model	**2-log likelihood**	**Chi-square**	**df**	**Sig.**
Null hypothesis	.000	-	-	-
General	15.00[b]	.000	177	1.000
The null hypothesis states that the location parameters (slope coefficients) are the same across response categories.				
a. Link function: Logit.				
b. The log-likelihood value is practically zero. There is no complete separation in the data. The maximum likelihood estimates exist.				

The output reveals that the model's 2-log likelihood value is practically zero, indicating that there is no complete separation in the data and that the model is able to estimate parameters effectively without issues. The Chi-square statistic is zero with a p-value of 1.000, suggesting that there is no significant evidence to reject the null hypothesis. This means that, based on the test, there is no significant difference in the slopes across the response categories, and the assumption of parallel lines is not violated. Therefore, the ordinal regression model is appropriate for the data, as the relationship between the predictors and the outcome is consistent across the ordinal levels. The "Logit" link function used in this analysis indicates that the model is estimating the log odds of being in a higher versus lower category of the dependent variable. The study findings were in line with findings by Muthengi and Ragui (2023) who focused on corporate governance elements such as board composition, stakeholder engagement, and transparency, linking them to the performance of Kenyatta National Hospital. The study also was in agreement with a study by Mutuiri (2023) whose study focused on managerial oversight in public hospitals in Embu County, emphasizing goal setting and performance monitoring as key drivers of hospital performance. Further the study was in tandem with a study by Lounon (2020) who explored financial management controls in public health institutions in West Pokot County and revealed that mechanisms like accounting procedures, audits, and financial reporting enhanced healthcare service delivery.

Parameter Estimates

The Table 6 presents parameter estimates for a logistic regression model, with the dependent variable being "performance" (OP), using four predictors: Control environment (CE), risk assessment (RA), information and communication (IC), and monitoring and evaluation (ME). The hypothesis testing for each of these predictors is based on the Wald statistic, degrees of freedom (df), and the significance level (Sig.). For each of the predictors, the key statistical measure to consider is the significance level (Sig.), which reflects whether the parameter is significantly different from zero (null hypothesis). A p-value less than 0.05 (significance level) indicates that the predictor significantly impacts the likelihood of the dependent variable.

Table 6. Parameter estimates.

							95% confidence interval	
		Estimate	**Standard error**	**Wald**	**df**	**Sig.**	**Lower bound**	**Upper bound**
Threshold	[OP= 1.40]	23.424	3.566	43.155	1	.000	16.435	30.413
	[OP= 1.60]	28.309	3.809	55.231	1	.000	20.843	35.775
	[OP= 1.80]	29.474	3.915	56.690	1	.000	21.802	37.147
	[OP= 2.20]	35.723	4.605	60.178	1	.000	26.698	44.749
Location	CE	8.741	2.743	10.157	1	.000	3.365	14.117
Link function: Logit. Control environment (CE)								

Location Estimates

Control Environment (CE): The parameter estimate for CE is 8.741 with a standard error of 2.743. This therefore implies that a one-unit increase in CE is associated with 8.741 increase in the log-odds of a higher

performance of hospitals in the county, holding other factors constant. The Wald statistic of 10.157 and p-value of 0.000 indicate that this predictor has a highly significant effect on performance hence, the null hypothesis rejected. The 95% confidence interval (3.365 to 14.117) suggests that the true parameter value is likely to lie within this range, providing a strong effect of the control environment on performance.

Conclusion

The study concluded that the control environment plays a critical and statistically significant role in influencing the performance of public hospitals in Homa Bay County, Kenya.

Recommendations

- ☞ The study recommends that the county government and the hospitals in Homa Bay County, should implement clear, confidential, and accessible reporting channels for unethical behavior. Strengthen legal and institutional frameworks to ensure protection for whistleblowers, encouraging a culture of transparency and accountability.
- ☞ The study also recommends that the hospital management should develop leadership training programs that emphasize ethical decision-making, transparency, and accountability. Create clear ethical guidelines and codes of conduct for hospital staff and management to follow.
- ☞ Further, they implement a dashboard that includes both qualitative and quantitative data, focusing on key areas such as ethical conduct, financial management, professional development, and hospital performance.

Declarations

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