INFLUENCE OF ETHICAL LEADERSHIP PRACTICES ON CORRUPTION CONTROL IN DEPARTMENT OF FINANCE AND ECONOMIC PLANNING, GARISSA COUNTY GOVERNMENT, KENYA.

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A RESEARCH PROJECT SUBMITTED TO THE SCHOOL OF MANAGEMENT AND LEADERSHIP IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF BACHELOR OF MANAGEMENT AND LEADERSHIP OF MANAGEMENT UNIVERSITY OF AFRICA.

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DECLARATION

This project is my original work and has not been presented for a degree in any other university.

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This research project has been submitted for examination with my approval as university supervisor.

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DEDICATION

I am grateful to family specifically, Sofia Yussuf Mohamed (wife), Yussuf Abdullahi Hassan my brother and Mohamed Omar Hassan my cousin. They have been instrumental and source of encouragement that has seen me endure the challenges emanating from the studies.

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ABSTRACT

The study aimed to assess the influence of ethical leadership practices on corruption control in the Department of Finance and Economic Planning of the Garissa County Government, Kenya. The study specifically sought to**;** assess influence of leadership integrity on corruption control in department of finance and economic planning in Garissa county government, Kenya; examine influence of leadership transparency on corruption control in department of finance and economic planning in Garissa county government, Kenya; determine influence of leadership accountability mechanisms on corruption control in department of finance and economic planning in Garissa county government, Kenya. The study was anchored on institutional theory. The target population comprised of 159 employees from Senior, Middle and Operational levels within the department. A census approach to sampling was used since the population is small and manageable. A structured questionnaire of closed-ended Likert-scaled items were utilized. Data was analyzed using descriptive statistics as well as inferential statistics were used. The findings confirmed that all three ethical leadership dimensions significantly and positively predict corruption control within the department. Leadership integrity emerged as the most influential predictor ($\beta = 0.412$; $p = 0.003$), followed by leadership accountability mechanisms ($\beta = 0.273$; $p = 0.036$) and leadership transparency ($\beta = 0.251$; $p = 0.041$). The study concluded that ethical leadership practices significantly influence corruption control in the Department of Finance and Economic Planning, Garissa County Government. Leadership integrity emerged as the strongest predictor ($\beta = 0.412$; $p = 0.003$), followed by leadership accountability mechanisms ($\beta = 0.273$; $p = 0.036$) and leadership transparency ($\beta = 0.251$; $p = 0.041$), with the combined model explaining 62.6% of the variance in corruption control. The study recommends that the Garissa County Government institutionalize a compulsory integrity framework for senior finance officers, implement an open budget policy requiring public disclosure of financial records on a digital platform, and establish a formal whistleblower protection policy to strengthen accountability. Additionally, a structured leadership development program should be introduced to build ethical capacity among middle-level officers.

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ACRONYMS AND ABBREVIATIONS

ASAL	Arid and Semi-Arid Lands
CPI	Corruption Perceptions Index
CVI	Content Validity Index
EACC	Ethics and Anti-Corruption Commission
GDP	Gross Domestic Product
GoK	Government of Kenya
MDGs	Millennium Development Goals
MUA	Management University of Africa
NEPAD	New Partnership for Africa's Development
PFMA	Public Finance Management Act
SDGs	Sustainable Development Goals
UNCAC	United Nations Convention Against Corruption
UNODC	United Nations Office on Drugs and Crime
USD	United States Dollar

OPERATIONAL DEFINITION OF TERMS

Accountability Mechanisms	Refer to the formal and informal systems through which leaders in the Department of Finance and Economic Planning are made answerable for their financial and administrative decisions (Bovens, 2007).
Corruption	Refers to the misuse of public office or entrusted authority for private gain within the Department of Finance and Economic Planning (Transparency International, 2022).
Corruption Control	Refers to the degree to which institutional measures reduce the incidence and opportunities for corrupt behaviour in the department (Office of the Auditor-General, 2021).
Ethical Leadership	Exhibiting normatively acceptable behavior by one's own acts and interactions with others, as well as encouraging followers to do the same (Brown, Treviño, & Harrison, 2005).
Financial Irregularity	Refers to any deviation from established financial regulations, procedures or standards in the management of public funds (Controller of Budget, 2022).
Leadership Integrity	Refers to the congruence between a leader’s espoused values and actual behaviour (Palanski & Yammarino, 2009).
Leadership Transparency	Refers to the extent to which leaders openly share accurate and timely information about financial decisions (Rawlins, 2008).

CHAPTER ONE

INTRODUCTION

1.0 Introduction

The section contains background of the study, problem statement, objectives, research questions, study justification, significance as well the scope.

1.1 Background of the Study

Corruption is one of the most endemic and crippling issues to governance, management of public resources and sustainable development globally. It misallocates resources, dismantles the trust of people in institutions and reduces the rule of law. Ethical leadership and corruption control relationship has thus received a lot of scholarly and policy interest over the past decades. Ethical leadership, which is broadly understood in terms of exemplifying normatively appropriate behaviours in a personal and interpersonal relationship, and encouraging the same behaviours among followers in terms of two-way communication, reinforcement and decision-making have been cited as a key deterrent of corrupt behaviour in public organisations (Brown et al., 2005).

Globally, corruption is still causing colossal expenses to economies and societies. According to the Corruption Perceptions Index (CPI) of the Transparency International, most countries have received scores below 50 of 100 (which means serious rates of perceived corruption in the public sector) (Transparency International, 2022). World Bank has estimated corruption costs the global economy USD 2.6 trillion a year, which is over five percent of global GDP with developing countries bearing a disproportionate cost (World Bank, 2017). To this, international principles like the United Nations Convention Against Corruption (UNCAC) adopted in 2003 have demanded the intensification of integrity, transparency, and accountability as the pillars of corruption prevention in the government (United Nations Office on Drugs and Crime [UNODC], 2004).

Corruption in the management of the public finances is especially acute in sub-Saharan Africa. Research has revealed that poor institutional structures, poor oversight systems, and a culture of impunity provide favorable conditions to facilitate corruption (Rotberg, 2009). The African Union approximated that corruption cost Africa around USD 148 billion annually which was about 25 percent of the GDP of Africa (African Union, 2002). Although the anti-corruption reforms have been supported by regional organizations like AU and NEPAD, the pace has been uneven mostly because of lack of ethical leadership in the institutions. Researchers like Kiptoo (2016) have argued that ethical conduct behavior of leaders in the public institutions is a critical determinant towards corruption in the African context.

Corruption within the state sector is a major issue of governance in Kenya. The Public Finance Management Act (2012) was passed in Kenya to entrench transparency, accountability, and sound management of the public resources. However, annual reports by the Auditor-General have shown since then that there are systematic financial anomalies, misuse of state funds, and ineffective accountability mechanisms in the national and county governments (Office of the Auditor-General, 2021). The Ethics and Anti-Corruption Commission (EACC) has reported high rates of integrity gaps among the public officers and it has been observed that a considerable percentage of cases related to the complaint of corruption are as a result of the public finance sector (EACC, 2020). In 2022, Kenya was ranked 123rd out of 180 countries with a score of 31 on the Corruption Perceptions Index, which indicates constantly high scores on the perceived corruption (Transparency International, 2022).

Devolution of government functions to 47 counties government in Kenya by bringing services near to the people, better allocation of resources, as well as accountability. But decentralisation of corruption risks has also been brought by decentralisation of the public finances to counties. The annual reports published by the Controller of Budget have continually raised concerns about irregular spending by county governments, irregular procurements, and poor internal controls (Controller of Budget, 2022). Research has been done in counties of Kenya and it has been determined that the ethical orientation of a county leadership has a major role to play in determining the integrity of financial management practices (Njeru and Njeru, 2019).

The county of Garissa in North Eastern part of Kenya offers a very salient context that can be used to study corruption in county government finance departments. The county is characterized by distinct socio-economic weaknesses such as poverty, low human capital and a weak history of public institutions. The Department operates with budgeting, collection of revenue, expenditure management as well as the economic development planning. The Controller of Budget and the EACC reports have identified the financial management issues in the Garissa County such as unaccounted expenditure and procurement irregularities (Controller of Budget, 2022). In spite of these concerns, little scholarly research is done in particular to investigate the impact of ethical leadership practices in corruption control in this department.

1.2 Statement of the Problem

The county government finance departments are still being affected by corruption that is weakening the proper execution of the public services, compromising the public trust and embezzling resources that should be used in development (Duri, 2021). Although the agenda of devolution in Kenya through the Constitution of 2010 was meant to promote accountability and transparency in the management of the public resources, the experience of most counties such as Garissa County is that the expected governance dividends have not been realized (Muwonge et al., 2022). The 2021/2022 financial year Report by the Controller of Budget identified over 500 Kenyan counties as the ones absorbing less than half of the development funds, irregular payments, and violation of the Public Finance Management Act, 2012 (Controller of Budget, 2022). According to the audit queries used in Garissa County specifically, issues such as unaccounted expenses, not adhering to procedures when making a purchase, and poor supervision of the finance department internally were noted (Office of the Auditor-General, 2021).

Corruption complaints involving public finance and procurement made more than 40 percent of all the complaints received, highlighting the scale of the issue in the institutions of the management of the public finances. Moreover, Kenya is ranked number 123 out of 180 countries on the 2022 Corruption Perceptions Index and this indicates that endemic corruption in government institutions is a national issue of concern (Transparency International, 2022). At the county level, the issue is compounded by the relative newness of county government institutions, institutional weakness, and, most importantly, a lack of ethical leadership by the people in charge of the financial management (Kosgey et al., 2020).

The literature on corruption in the Kenyan government has discussed the issue in different perspectives such as institutional frameworks (Gathii, 2010), legislative interventions and audit systems. However, there is a notable gap in empirical research specifically linking ethical leadership practices, including integrity, transparency, and accountability mechanisms, to corruption control outcomes in county government finance departments (EACC, 2020). Studies such as those by Njeru and Njeru (2019) have touched on governance and corruption in county governments but did not specifically focus on the role of ethical leadership dimensions in the finance and economic planning sector of Garissa County. This gap means that policymakers and county officials lack sufficient evidence-based guidance on which specific ethical leadership practices most effectively reduce corruption in this context.

1.3 Objectives

1.3.1 General Objective

The general objective of this study was to assess the influence of ethical leadership practices on corruption control in the Department of Finance and Economic Planning of the Garissa County Government, Kenya.

1.3.2 Specific objectives

i) To assess the influence of leadership integrity on corruption control in the Department of Finance and Economic Planning in Garissa County Government, Kenya.

ii) To examine the influence of leadership transparency on corruption control in the Department of Finance and Economic Planning in Garissa County Government, Kenya.

iii) To determine the influence of leadership accountability mechanisms on corruption control in the Department of Finance and Economic Planning in Garissa County Government, Kenya.

1.4 Research Questions

i) What is the influence of leadership integrity on corruption control in Department of Finance and Economic Planning in Garissa County Government, Kenya?

ii) What is the influence of leadership transparency on corruption control in Department of Finance and Economic Planning in Garissa County Government, Kenya?

iii) What is the influence of leadership accountability mechanisms on corruption control in Department of Finance and Economic Planning in Garissa County Government, Keny?

1.5 Significance of Study

This research would be of importance to various stakeholders. To start with, the research would be valuable to county government officials and policy makers in that they would be equipped with empirical evidence on the best ethical leadership practices that can minimize corruption in finance departments hence informing the design of governance reforms, staff training programmes and institutional integrity frameworks at county level. The Garissa County Government would specifically obtain knowledge that can inform the enhancement of its internal control and oversight mechanisms.

The study would offer evidence that can be applied to design county level integrity programmes and curricula in training of public officers by determining the particular mechanisms through which ethical leadership limits corruption. Third, the findings of the study would be helpful to civil society organizations that are involved in the monitoring and advocacy of governance to use as a foundation of evidence-based interaction with counties on transparency and accountability.

Fourth, the study would be useful to the academic community because it would add the original empirical literature on public sector, and corruption control in the East African devolved governance environment leadership and corruption practices. The theories especially applicable to researchers who study the field of public administration, organizational behavior, and anti-corruption policy in developing nations. Lastly, the research would be relevant to researchers in the future since they can use it to further literature for further studies on leadership, ethics, and corruption in county governance in Kenya and similar settings.

1.6 Scope of the Study

Time scope involved January to April 2026 session. This department was selected because it plays a strategic role in the county government's budgeting, expenditure management, revenue collection, and economic planning activities; thus, it is more vulnerable to corruption risks.

Garissa county formed geographical scope of the study involving staffs at all levels. The categories of officers were directly engaged in the process of making financial decisions and managing resources, which was why they were the most relevant respondents for the study. For content scope, research centered on the role of three definite ethical leadership aspects, which are leadership integrity, leadership transparency and leadership accountability mechanisms, in the control of corruption in this department.

1.7 Chapter Summary

The chapter presents study variable in context of the research followed the issue of corruption on a global scale, its staggering economic and governance implications across the world, and gradually reduced the discussion to the African continent, Kenya on the national scale, and finally to the Garissa County. The problem statement cited particular indications of financial misconduct and corruption within the finance department of the county. The overall and specific objectives were outlined. Lastly, scope established the geographical limits, time and target population of the research.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

The chapter presents the theoretical framework, empirical framework, summary of research gaps, conceptual framework and operationalization of variables.

2.1 Theoretical Literature Review

The following theories underpinned the study with institutional theory anchoring the study.

2.1.1 Social Learning Theory

The social Learning Theory was first lateralized into the organizational behavior by Brown et al. (2005) but was initially developed by Bandura (1977). According to the theory, the behaviours, attitudes and ethical principles of individuals are learned through observing, imitating and modelling the behavior of influential role models in the environment. Leaders are the most salient role models in an organizational context and their behavior be it ethical. According to Brown et al. (2005), the specific application of Social Learning Theory to the concept of ethical leadership is that when a leader displays integrity, transparency, and accountability, he or she sends a message to his or her subordinates regarding proper ethical behaviour, which they internalise and repeat in their own actions. When applied to the issue of corruption in the public sector, this theory means that as senior officers of the Department of Finance and Economic Planning model ethical financial behaviour, follow up the procurement laws, and keep themselves accountable, they will influence the subordinate officers to follow suit, thus lowering the rate of corrupt practices (Brown et al., 2005). The applicability of this theory to the current study was that it explained how the leadership behaviour spreads through the public organisations to influence the institutional integrity norms (Avolio & Gardner, 2005).

2.1.2 Principal-Agent Theory

Principal-Agency Theory, developed by Jensen and Meckling (1976), posits that a principal delegates authority to an agent to act on their behalf, yet conflicts of interest arise when the agent pursues personal interests rather than the principal's objectives, particularly under conditions of information asymmetry and weak accountability structures (Jensen & Meckling, 1976). The theory is based on the view that where agents are better informed than principals and where monitoring and accountability controls are weak, agents stand opportunity and incentive to act in their own interests including by engaging in corrupt practices like bribery, embezzlement or procurement fraud (Klitgaard, 1988) Rose-Ackerman (1999) established that effective accountability systems, open reports as well as institutional reputation lowers the principal-agent gap, by limiting the discretionary leeway which corruption flourishes through. This theory is directly associated with the aim of the study to investigate the effect of leadership accountability mechanisms and transparency practices in the Garissa County finance department in minimizing corrupt behaviour through information gaps and alignment between the incentives of the finance officers and the institutional mandates. Principal- agency theory therefore gave the theoretical ground on why corruption in situations of public financial management should be minimized significantly through leadership transparency and accountability (Eisenhardt, 1989)

2.1.3 Institutional Theory

Institutional Theory was created by DiMaggio and Powell (1983), who held the view that organizations are not only influenced by technical efficiency requirements, but institutional and normative pressures, as well as mimetic pressures created by uncertainty that compels organizations to copy successful counterparts. These pressures, in the case of public sector organizations, force institutions to align themselves to socially accepted norms and structures in an attempt to achieve legitimacy regardless of whether the conformity enhances operational performance. Based on this, Huberts (2018) applied the Institutional Theory to the ethics of the public sector, claiming that the quality of ethics in governance is essentially defined by how institutionalized the norms of integrity are in the organizational culture, structures, and leadership practices. Huberts (2018) argued that by placing integrity as a fundamental institutional norm and not an aspect of compliance, the institutions made public are in a better position to withstand corrupt practices on a systematic level.

By proactively applying these institutional norms in their behaviour, rule enforcement and accountability systems, ethical leadership not only restrains corruption through the fear of punishment but also by the internalization of institutional integrity as a legitimate organizational value (Treviño et al., 2003). Huberts (2018) also suggested that ethical leadership that institutionalises integrity as a standard of conduct is more effective in managing corruption than direct punitive-based reactions, since it instils the overall ethical culture of the whole organisation, thus creating an atmosphere in which corrupt behaviour is socially unacceptable. This theory formed the basis of the overall argument of this paper that the ethical orientation of leaders within the Garissa County finance department directly influenced the institutional environment within which financial decisions are made and that a more ethically oriented leadership led to a less corrupt organizational culture.

2.2 Empirical Literature Review

2.2.1 Leadership Integrity and Corruption Control

Leadership integrity is the correspondence between the proclaimed values and real actions of a leader and it includes honesty, consistency, and avoiding or condemning corrupt actions (Palanski and Yammarino, 2009). Empirical research has always shown that leadership integrity is among the best predictors of corruption control outcomes in public sector organisations. Palanski and Yammarino (2009) reported that leaders who exhibit a stable level of honesty and align their behaviour with proclaimed ethical principles largely reduce ethical violations among their subordinates by creating clear normative expectations. Their results based on their studies on organisations in the public and private sector revealed that perceived leader integrity was revealed to be having significant negative relationship to self-reported unethical behaviour among employees.

Brenya Bonsu et al. (2023) investigated public sector accountability in sub-Saharan Africa, focusing on leadership behaviors, integrity, and internal control mechanisms. Directors and heads of agencies and divisions from various ministries in Ghana were surveyed utilizing quantitative analysis. Outcomes related to public accountability were favorably and significantly predicted by integrity, internal control, and leadership practices. Specifically, regarding leadership integrity, the study established that leaders' reputations and ethical conduct directly shaped the accountability behavior of their subordinates, consistent with existing principal-agent frameworks. The integrity systems carrying a particularly strong explanatory role in determining the extent to which financial misconduct and corruption are controlled within public institutions. The study, however, focused exclusively on the Ghanaian national ministry context and did not extend its scope to devolved or county-level governance structures, leaving a gap that the present study addresses by examining a specific department within a Kenyan county government.

Ndururu (2025) examined the effect of leadership accountability on perceived levels of corruption in the procurement department of the Judiciary of Kenya. Through combining survey data and qualitative interviews with public officers and judicial staff, the study produced chi-square analysis results ($X^2 = 42.081$, df = 2, p = .000) that were statistically significant. The results showed that corruption flourishes in organizations with weak or nonexistent systems for holding leaders accountable for their choices and deeds, and that a lack of leadership accountability gives leaders complete discretion and monopoly, which fosters corrupt behavior.

Kiptoo (2016) examined the role of ethical leadership in enhancing compliance with anti-corruption policies in Kenyan governmental organizations. The study investigated how integrity of leadership influences adherence to anti-corruption policies among public officers. It was found that leadership integrity was the most significant determinant of compliance with anti-corruption policies, as departments whose officers were rated highly honest and firm in enforcing financial regulations recorded significantly fewer audit anomalies compared to departments with low integrity ratings.

Likewise, Kiarie et al. (2017) examined how ethical leadership affects employee performance at the Kenyan county governments and identified that leadership integrity positively and significantly forecasted compliance with financial regulations and minimized financial misconduct. Their research that included 256 public officers in five Kenyan counties through stratified random sampling and regression analysis established that integrity-based leadership minimized procurement irregularities by inculcating a culture of rule-following among the finance employees.

Naidoo (2012) examined leadership integrity in South African local government finance departments and discovered that in municipal finance managers with high levels of integrity, the number of irregular expenditure incidents reported in annual audit results was statistically significantly lower. The results of the review on the reports of Auditor-General reports and structured interviews with 42 finance managers conducted by Naidoo showed that personal integrity of leaders had a direct relationship with ethical behavior of their team. Collectively, these studies affirm that leadership integrity is a key tool whereby the issues of corruption within public finance departments can be effectively managed. But, all these studies were concentrated on the general situation of county government finance, and none of them was concentrated on the situation of the county government finance in Garissa township, which constitutes a local gap in the empirical knowledge that the current study tries to fill.

2.2.2 Leadership Transparency and Corruption Control

Leadership transparency is the extent to which leaders disclose the correct information on the decisions, processes, and performance to subordinates and stakeholders, hence minimizing information asymmetry and reducing the chances of engaging in corrupt practices (Rawlins, 2008). There is a large amount of empirical data that has shown a positive relationship between leadership transparency and less corruption in state-owned institutions of financial management. Rawlins (2008) designed and tested a scale to measure organisational transparency and proved that transparent leadership behaviour, such as open communication, decision-making rationale disclosure and participatory governance, yielded a significant decrease in information-based imbalance of power that facilitates corruption. The results, which were informed by a survey of 263 staff in the United States, indicated that, transparency in leadership was a statistically significant predictor of low organisational misconduct.

Mwangi and Ngugi (2014) investigated how financial transparency affects corruption in Kenyan counties and established that counties that implemented open budget initiatives, released quarterly expenditure reports, and had available procurement records had much lower corruption complaints filed with the EACC than counties with low levels of transparency. Their research relied on secondary data of county-based complaint registers of the EACC between 2013 and 2014. Mwangi and Ngugi were able to conclude that transparency in the top leadership level of financial reporting was a stronger corruption deterrent than punitive sanctions.

Similarly, Rotimi et al. (2013) studied budget transparency and corruption in Nigerian local government councils and found using a regression analysis across 18 councils over five years that councils with higher scores on the Open Budget Index budget transparency had significantly lower rates of financial irregularity in external audit report. The study collected data through a combination of structured questionnaires administered to finance officers and document analysis of external audit reports across 18 councils over a five-year period. However, the study was confined to Nigerian local government councils, limiting the cross-contextual applicability of its findings. Additionally, neither the moderating influence of institutional governance frameworks nor the particular mechanisms via which budget openness reduces financial irregularities.

The cross-national data from the World Bank's 2017 report demonstrated that governments with more positive transparency norms in their public financial management systemally registered lower corruption scores on international indices. The report singled out transparency, which is leadership-based, and operationalised by disclosure requirements, freedom of information policies, and open procurement systems, as the most long-lasting institutional remedy to corruption in the public sector. All these empirical results prove that leadership transparency is a powerful predictor of corruption control, and offer a solid ground to investigate this variable in particular in the Garissa County finance department where a limited amount of evidence is available on the transparency practices of the departmental leadership.

2.2.3 Leadership Accountability Mechanisms and Corruption Control

Accountability mechanisms refer to the formal and informal systems where leaders are answerable to their actions and decisions such as internal audits, performance appraisal systems, oversight committees and whistleblower protection mechanisms (Bovens, 2007). Bovens (2007) made a distinction between accountability as a virtue, the subjective sense of responsibility that the leaders internalise, and accountability as a mechanism, which are structural systems that make leaders answerable. A study of European institutions in the public sector, he discovered that organisations that had strong accountability systems, which are characterised by independent audit, frequent performance audits, and an effective system of sanctions, reported much lower instances of financial misconduct among the public officers, than did organisations with weak accountability systems.

Otieno and Nyamori (2015) studied the effect of internal audit and accountability systems on financial management performance in Kenyan organisations in the public sector and developed the argument that with an effective internal audit system, which was backed by the dedication of the top management towards accountability, the prevalence of financial anomalies declined immensely. In their study, which used a cross-sectional survey design and used 178 public sector accountants and auditors in national and county government institutions, they have found that leadership accountability was the most statistically significant predictor of audit compliance. Departments in which leaders were proactive in regards to audit findings and taking corrective action had 40 percent lower repeat audit queries than departments where leaders had passive attitudes towards leadership accountability. Njeru and Njeru (2019) also in their analysis of the governance of counties in Kenya discovered that counties with better accountability systems, such as fully functioning audit committees and frequent financial reporting to county assemblies, had lower corruption indices as indicated by citizen satisfaction surveys and rates of audit queries.

In comparison, Transparency International (2014) released a survey of anti-corruption measures in 30 nations and found that internal accountability systems with an ethical and committed leadership were the most effective first line of defense against institutional corruption, and did better than external regulation in situations where enforcement capacity is weak. The analysis noted that the quality of internal accountability systems resulting from leadership integrity is crucial in developing nations, because external accountability is typically inadequate. Although this exists, no research has been conducted in empirical literature determine the interaction between accountability mechanisms within a Kenyan county government finance department, especially one with a historical base and a marginalized environment as is the case of the Garissa County finance department, and the control of corruption.

2.3 Summary of Research Gaps

Table 1: Summary of Research Gaps

Authors	Study Title	Methodology	Key Findings	Research Gaps Identified	Focus Area of Current Study
Brenya Bonsu et al. (2023)	Integrity, Internal Control, and Public Accountability in Ghanaian National Ministries	Structural Equation Modelling (SEM) across Ghanaian national ministries	Integrity, internal control, and leadership practices each positively and significantly predicted public accountability outcomes.	Geographical Gap: Study was limited to national ministry-level governance in Ghana and did not extend findings to sub-national or devolved government institutions.	Leadership integrity and corruption control the current study examines this relationship specifically within a devolved county government institution in Kenya, unlike this Ghana-based national ministry study.
Ndururu (2025)	Leadership Accountability Practices and Corruption Perceptions Among Subordinates	Chi-square analysis (X^2=42.081, df=2, p=.000)	Significant relationship confirmed between leadership accountability practices and subordinate perceptions and experiences of corruption.	Methodological Gap: Study relied on chi-square analysis only and did not employ regression techniques to establish the magnitude and direction of the relationship.	Leadership accountability mechanisms and corruption control the current study addresses this gap by employing Pearson correlation and multiple linear regression to determine magnitude and direction within Garissa County's Finance Department.
Kiptoo (2016)	Leadership Integrity as a Determinant of Anti-Corruption Policy Compliance in Kenya	Comparative analysis of audit anomalies across national government departments	Leadership integrity was the most significant determinant of compliance with anti-corruption policies; high-integrity departments recorded significantly fewer audit anomalies.	Population Gap: Data collected exclusively from national government ministries; excluded finance staff in devolved government structures established under the 2010 Constitution.	Leadership integrity and corruption control the current study fills the population gap by focusing on finance staff within a devolved county government department (Garissa County) established under the 2010 Constitution.
Kiarie et al. (2017)	Leadership Integrity, Financial Regulation Compliance, and Misconduct in Kenyan Counties	Regression analysis across five Kenyan counties	Leadership integrity positively and significantly predicted compliance with financial regulations and minimised financial misconduct.	Geographical Gap: Used a broad multi-county national sample aggregated across counties without generating locality-specific evidence for any individual county.	Leadership integrity and corruption control the current study addresses this gap by generating locality-specific evidence for a single, underrepresented county (Garissa) rather than aggregating findings across multiple counties.
Naidoo (2012)	Finance Manager Integrity and Irregular Expenditure in South African Municipalities	Analysis of Auditor-General annual reports on municipal finance	Municipal finance managers with high integrity recorded statistically significantly lower irregular expenditure incidents.	Contextual Gap: Conducted in South Africa under a different constitutional and governance framework; findings cannot be directly transferred to Kenyan devolved governance structures.	Leadership integrity and corruption control the current study provides evidence from the Kenyan devolved governance context, specifically Garissa County's Finance Department, under the 2010 constitutional framework.
Rawlins (2008)	Transparent Leadership Behaviours and Reduction of Organisational Misconduct	Scale development and validation using survey data	Transparent leadership behaviours including open communication and decision-making rationale disclosure significantly reduced information asymmetry that facilitates organisational misconduct.	Methodological Gap: Relied solely on scale development and validation; did not test the relationship between transparency and corruption outcomes in an actual public finance setting.	Leadership transparency and corruption control the current study tests this relationship empirically using primary data from a real public finance institution (Garissa County Finance Department), addressing this methodological gap.

Mwangi & Ngugi (2014)	Open Budget Initiatives, Expenditure Reporting, and Corruption Complaints in Kenyan Counties	County-level aggregate data analysis using Ethics and Anti-Corruption Commission records	Counties implementing open budget initiatives and releasing quarterly expenditure reports had significantly lower corruption complaints.	Unit of Analysis Gap: Used county-level aggregate data and could not isolate the role of departmental leadership transparency behaviours within individual county institutions.	Leadership transparency and corruption control the current study isolates departmental-level transparency behaviours of leaders within the Finance Department of Garissa County, directly addressing this unit of analysis gap.
Rotimi et al. (2013)	Open Budget Index Scores and Financial Irregularities Across Councils	Longitudinal analysis of 18 councils over five years using external audit reports	Councils with higher Open Budget Index scores had significantly lower financial irregularity rates in external audit reports.	Conceptual Gap: Treated transparency as a structural budget index score and did not examine leadership-driven transparency behaviours or how leader disclosure practices reduce corruption.	Leadership transparency and corruption control the current study examines leader-driven transparency behaviours (not structural indices) and their direct effect on corruption control within a specific public finance department.
World Bank (2017)	Public Financial Management Transparency Norms and Corruption at Subnational Level	Cross-national macro-level data analysis using international governance indices	Countries and subnational governments with stronger public financial management transparency norms consistently registered lower corruption scores.	Empirical Gap: Relied on cross-national macro-level data and did not produce primary empirical evidence at the department or institutional level within any single country.	Leadership transparency and corruption control the current study fills this empirical gap by generating primary evidence at the institutional department level within a single Kenyan county government (Garissa).
Bovens (2007)	Audit Systems, Performance Reviews, and Financial Misconduct in European Public Institutions	Comparative institutional analysis of European public organisations	Organisations with strong independent audit, frequent performance reviews, and effective sanction systems reported significantly lower financial misconduct than those with weak accountability structures.	Contextual Gap: Focused on high-capacity European governance environments and did not account for settings where enforcement capacity and institutional oversight are structurally weak.	Leadership accountability mechanisms and corruption control the current study applies this in a low-capacity governance setting (Garissa County Finance Department), where enforcement and oversight constraints are structurally pronounced.
Otieno & Nyamori (2015)	Leadership Accountability and Audit Compliance in Kenyan Public Departments	Regression analysis of audit compliance across public departments	Leadership accountability was the most significant predictor of audit compliance; proactive departments recorded 40% fewer repeat audit queries than departments with passive leadership.	Variable Gap: Examined accountability through internal audit systems only; did not investigate whistleblower protection mechanisms or performance appraisal systems as accountability variables.	Leadership accountability mechanisms and corruption control the current study broadens the accountability variable to include whistleblower protection and performance appraisal systems, alongside audit compliance, within Garissa County's Finance Department.
Njeru & Njeru (2019)	Audit Committees, Financial Reporting, and Corruption in Kenyan Counties	County-level data analysis of audit committee functionality and corruption indices	Counties with functioning audit committees and frequent financial reporting to county assemblies had lower corruption indices in citizen satisfaction surveys and audit query rates.	Geographical Gap: Used aggregated county-level data from across Kenya; did not examine marginalised arid and semi-arid counties whose governance dynamics and resource constraints differ substantially.	Leadership accountability mechanisms and corruption control the current study directly addresses this gap by examining an arid and semi-arid marginalised county (Garissa), providing locality-specific evidence for an underrepresented governance context.
Transparency International (2014)	Internal Accountability Systems, Ethical Leadership, and Institutional Corruption	Survey using perception-based national indices and expert assessments	Internal accountability systems backed by ethical and committed leadership were more effective against institutional corruption than	Empirical Gap: Relied on perception-based national indices and expert assessments; did not generate primary empirical data from public finance officers within specific institutional	Leadership accountability mechanisms and corruption control the current study generates primary empirical data from public finance officers within a specific devolved institutional setting (Garissa County Finance Department), filling this empirical gap.

			external regulation where enforcement capacity is weak.	settings.	
Ndururu (2025)	Leadership Accountability Practices and Corruption Perceptions Among Subordinates	Chi-square analysis (X^2=42.081, df=2, p=.000)	Significant relationship confirmed between leadership accountability practices and subordinate perceptions and experiences of corruption.	Methodological Gap: Study relied on chi-square analysis only and did not employ regression techniques to establish the magnitude and direction of the relationship.	Leadership accountability mechanisms and corruption control the current study addresses this gap by employing Pearson correlation and multiple linear regression to determine magnitude and direction within Garissa County's Finance Department.
Kiptoo (2016)	Leadership Integrity as a Determinant of Anti-Corruption Policy Compliance in Kenya	Comparative analysis of audit anomalies across national government departments	Leadership integrity was the most significant determinant of compliance with anti-corruption policies; high-integrity departments recorded significantly fewer audit anomalies.	Population Gap: Data collected exclusively from national government ministries; excluded finance staff in devolved government structures established under the 2010 Constitution.	Leadership integrity and corruption control the current study fills the population gap by focusing on finance staff within a devolved county government department (Garissa County) established under the 2010 Constitution.
Kiarie et al. (2017)	Leadership Integrity, Financial Regulation Compliance, and Misconduct in Kenyan Counties	Regression analysis across five Kenyan counties	Leadership integrity positively and significantly predicted compliance with financial regulations and minimised financial misconduct.	Geographical Gap: Used a broad multi-county national sample aggregated across counties without generating locality-specific evidence for any individual county.	Leadership integrity and corruption control the current study addresses this gap by generating locality-specific evidence for a single, underrepresented county (Garissa) rather than aggregating findings across multiple counties.
Naidoo (2012)	Finance Manager Integrity and Irregular Expenditure in South African Municipalities	Analysis of Auditor-General annual reports on municipal finance	Municipal finance managers with high integrity recorded statistically significantly lower irregular expenditure incidents.	Contextual Gap: Conducted in South Africa under a different constitutional and governance framework; findings cannot be directly transferred to Kenyan devolved governance structures.	Leadership integrity and corruption control the current study provides evidence from the Kenyan devolved governance context, specifically Garissa County's Finance Department, under the 2010 constitutional framework.
Rawlins (2008)	Transparent Leadership Behaviours and Reduction of Organisational Misconduct	Scale development and validation using survey data	Transparent leadership behaviours including open communication and decision-making rationale disclosure significantly reduced information asymmetry that facilitates organisational misconduct.	Methodological Gap: Relied solely on scale development and validation; did not test the relationship between transparency and corruption outcomes in an actual public finance setting.	Leadership transparency and corruption control the current study tests this relationship empirically using primary data from a real public finance institution (Garissa County Finance Department), addressing this methodological gap.
Mwangi & Ngugi (2014)	Open Budget Initiatives, Expenditure Reporting, and Corruption Complaints in Kenyan Counties	County-level aggregate data analysis using Ethics and Anti-Corruption Commission records	Counties implementing open budget initiatives and releasing quarterly expenditure reports had significantly lower corruption complaints.	Unit of Analysis Gap: Used county-level aggregate data and could not isolate the role of departmental leadership transparency behaviours within individual county institutions.	Leadership transparency and corruption control the current study isolates departmental-level transparency behaviours of leaders within the Finance Department of Garissa County, directly addressing this unit of analysis gap.
Rotimi et al. (2013)	Open Budget Index Scores and Financial Irregularities Across Councils	Longitudinal analysis of 18 councils over five years using	Councils with higher Open Budget Index scores had significantly lower financial	Conceptual Gap: Treated transparency as a structural budget index score and did not examine leadership-driven	Leadership transparency and corruption control the current study examines leader-driven transparency behaviours (not structural indices) and their direct effect

		external audit reports	irregularity rates in external audit reports.	transparency behaviours or how leader disclosure practices reduce corruption.	on corruption control within a specific public finance department.
World Bank (2017)	Public Financial Management Transparency Norms and Corruption at Subnational Level	Cross-national macro-level data analysis using international governance indices	Countries and subnational governments with stronger public financial management transparency norms consistently registered lower corruption scores.	Empirical Gap: Relied on cross-national macro-level data and did not produce primary empirical evidence at the department or institutional level within any single country.	Leadership transparency and corruption control — the current study fills this empirical gap by generating primary evidence at the institutional department level within a single Kenyan county government (Garissa).

2.4 Conceptual framework

Corruption control, the dependent variable, is operationalized using such indicators as compliance with financial regulations, audit irregularities frequency, procurement violations and compliance with the public finance management standards. Figure 1 shows the conceptual framework.

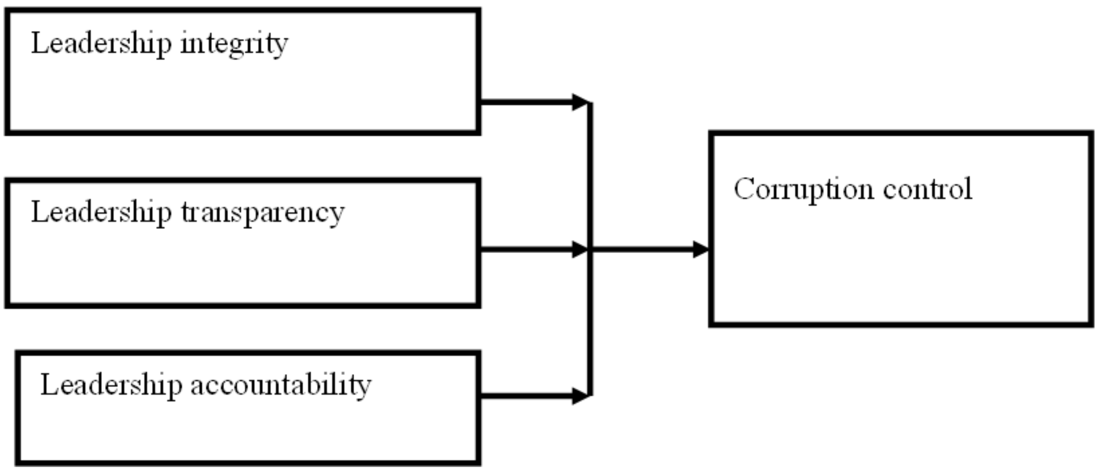

Figure 1: Conceptual Framework

2.5 Operationalization of Study Variables

Study variables will be measured in practice in the process of data collection. Ethical leadership practices are used as the independent variable, which has three sub-variables. The respondents were to gauge their departmental leaders are in financial reporting, whether they are consistent in rules and actual implementation, and whether they practice ethics. The transparency of leadership will be determined by the indicators of the freedom of information about the financial decisions, budget allocations, and expenditure reports distribution with the staff and stakeholders, the availability of procurement records, and the clarity of the information on financial management decisions. Mechanisms of leadership accountability will be evaluated based on the availability and operational efficiency of the internal audit units, the regularity of performance reviews, and the responsiveness of the leadership towards the audit results, and the availability of secured reporting channels of the financial misconducts.

Corruption control will be operationalised as the dependent variable by measuring the respondents' ratings of how often they comply with procurement regulations, the frequency and results of internal audits, the level to which financial regulations are followed in the daily operations of the department, and self-reported ratings of corrupt behaviours, i.e. bribery, ghost workers, and fraudulent procurement in the department. Such operationalization facilitates the fact that abstract leadership constructs are transformed into measurable, observable indicators that could be analyzed by quantitative measures through the application of correlation and regression methods. To enhance measurability of study variables, tabulation was done providing the key indicators, measurement scale as well the tools for analysis as provided in table 2.

Table 2: Operationalization of Study Variables

Variable	Indicators	Measurement Scale	Tools of Analysis
Ethical Leadership Practices (Independent Variable) Leadership Integrity	Respondents rate honesty of departmental leaders in financial reporting; consistency in rules and actual implementation; and whether they practice ethical standards.	5-point Likert Scale (1 = Strongly Disagree to 5 = Strongly Agree)	Descriptive statistics; Correlation and Regression Analysis
Ethical Leadership Practices (Independent Variable) Leadership Transparency	Freedom of information on financial decisions, budget allocations, and expenditure reports; availability of procurement records; clarity of financial management decisions to staff and stakeholders.	5-point Likert Scale (1 = Strongly Disagree to 5 = Strongly Agree)	Descriptive statistics; Correlation and Regression Analysis
Ethical Leadership Practices (Independent Variable) Leadership Accountability Mechanisms	Availability and operational efficiency of internal audit units; regularity of performance reviews; responsiveness of leadership to audit results; existence of secured channels for reporting financial misconduct.	5-point Likert Scale (1 = Strongly Disagree to 5 = Strongly Agree)	Descriptive statistics; Correlation and Regression Analysis
Corruption Control (Dependent Variable) Corruption Deterrence	Frequency of compliance with procurement regulations; frequency and outcomes of internal audits; extent of adherence to financial regulations in daily operations; self-reported ratings of corrupt behaviours (bribery, ghost workers, fraudulent procurement).	5-point Likert Scale (1 = Strongly Disagree to 5 = Strongly Agree)	Descriptive statistics; Regression Analysis

2.6 Chapter Summary

Three theories underpinned the study mainly social learning theory, principal-agency theory, and institutional theory have all been employed in the theoretical review to provide complementary explanations of how accountability, transparency, and leadership integrity prevent corruption in public sector organizations. The empirical review looked at earlier studies on each of the three traits on elements of leadership that on against corruption in Kenyan, African, and global settings. The assessment found significant research gaps with reference to devolved governance institutions, particularly those that were unique to counties and dry regions. The operationalization of variables section offered particular indicators to be utilized in the measurement of each variable in the data collection, the visualization through conceptual framework gave linkages of hypothesized variables.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter presents the design used, population targeted, sample size and sampling procedure, data collection tool, pilot tests, and data analysis and presentation.

3.1 Research design

Descriptive research design was employed. This is the method of collecting information by interviewing or administering a questionnaire to a sample of individuals and is appropriate for exploring attitudes, opinions, and conditions as they naturally exist (Kothari, 2004). Descriptive research is interested in knowing the what, where, and how of a phenomenon; thus is suitable in cases where the researcher is interested in describing the nature of a population or a phenomenon (Mugenda and Mugenda, 2003).

3.2 Target Population

Target population is the total number of people, phenomena or even events with which the researcher wants to generalize the findings of the research (Mugenda and Mugenda, 2003). The study's target population comprised all 159 employees. The choice to focus on the Finance and Economic Planning Department was motivated by the department's vulnerability to corruption due to its duties involving revenue collection, expenditures, procurement, and budget execution (Transparency International, 2022). Senior management, middle-level management, and operational level staff comprised the 159 employees who participated in the study. Such diversity of the population was beneficial because it enabled the gathering of information that represented different views on ethical leadership and corruption across the organization. Table 3 presents study population.

Table 3: Target Population

Category	Population (N)	Percentage (%)
Senior Management Officers	21	13.2
Middle Level Management Officers	48	30.2
Operational Level Staff	90	56.6
Total	159	100

3.3 Sample and sampling technique

159 respondents making study population is relatively small and manageable, the researcher adopted a census approach whereby it included all 159 members. A census is appropriate when the population is small enough to allow for complete enumeration, as it eliminates sampling error and enhances the reliability and representativeness of the findings (Mugenda and Mugenda, 2003).

3.4 Research Instruments

The structured questionnaire, made up of closed-ended questions, was used in this study. The questionnaire enabled collection of data from a large proportion of respondents within a short period, thus it was cost-effective and efficient (Creswell, 2014). Further, the questionnaires provided anonymity to the respondents, which is vital, especially in research concerning sensitive issues like corruption, because it would prompt honest and open answers (Babbie, 2013). The questionnaire were in the form of five sections consisting of demographic data and other four sections according to the variables under investigation.

3.5 Pilot Study

Prior to the study, piloting was done on research instrument and assess its suitability for the study. The pilot study entailed a test of the questionnaire on a small sample of 16 respondents from the Department of Public Works and Infrastructure of the Garissa County Government which makes 10% of the sample size as recommended by Mugenda & Mugenda (2003) who had similar professional characteristics with the target population but were not be part of the actual study sample thus preventing contamination of the main study.

3.5.1 Validity

Validity is the extent to which a research instrument measures what it is supposed to measure (Mugenda and Mugenda, 2003). Content validity refers to the degree to which a measurement instrument adequately covers all facets of the construct being measured (Mugenda and Mugenda, 2003). To establish content validity, expert review from the research supervisor was employed to assess whether the questionnaire sufficiently captured the concepts under investigation. The supervisor examined each item to determine whether it was representative of the theoretical domain being studied. Based on the feedback received, items that failed to adequately capture the relevant constructs were revised, substituted, or eliminated to close any identified gaps.

Face validity is associated with how a research tool appears to measure what it purports to measure (Saunders et al., 2019). The questionnaire was submitted to subject matter experts who evaluated whether the items were clear, relevant, and appropriately worded. Their assessments helped confirm that the instrument appeared suitable and meaningful to respondents, thereby reducing the likelihood of misinterpretation. Any ambiguous or poorly constructed items were refined accordingly.

Construct validity refers to the extent to which the research instrument truly measures the theoretical constructs it is intended to measure (Hair et al., 2019). This was established through the pilot test that was done on a small representative sample that was conducted and responses were then subjected to factor analysis.

3.5.2 Reliability test

Reliability is defined as the steadiness and uniformity of a research instrument in generating comparable outcomes when used consecutively within similar conditions (Kothari, 2004). The Cronbach Alpha coefficient, the most popular reliability metric for Likert scale items, was used by the researcher to evaluate internal consistency. Test was based on threshold of 0.70 which were considered acceptable (Nunnally, 1978).

3.6 Data Collection Procedure

To obtain authorization to conduct research, an introduction letter was addressed to the Garissa County Government's County Secretary. Instruments were self-administered. To allow for sufficient time for carefully reading the questions and providing their answers, the researcher employed a drop-and-pick method. The researcher followed up the respondents who have not yet filled and submitted their questionnaires by making follow-up visits to the department and sending reminders for excellent response. Completed questionnaires were checked for accuracy and completeness, and those with excessive missing data were flagged for follow-up. The exercise of obtaining data through administration of questionnaire took approximately one month. The researcher also kept a track log of the distributed and returned questionnaires at this time.

3.7 Data Analysis and Presentation

Means, standard deviations, percentages and frequencies formed descriptives that were used for analysis. By using descriptive analysis, clear image of respondents' demographics as well as their overall opinions about moral leadership and departmental corruption control were presented. Inferential statistics involved both correlation analysis and regression analysis.

Regression analysis model involved;

$Y = B_0 + B_1X_1 + B_2X_2 + B_3X_3 + e$

Y is the corruption control; β_0 is the constant (Y-intercept); 1, 2, and 3 are the regression coefficients; X_1 is the leadership integrity; X_2 is the leadership transparency; X_3 is the leadership accountability mechanisms and ε is the error term.

3.8 Ethical Considerations

Research ethics represent core values which dictate the behavior of research and protect the rights, dignity, and wellbeing of research participants (Bell and Bryman, 2007). Throughout the whole study process, including instrument design, data collecting, analysis, and reporting, the researcher closely adhered to the ethical protocols outlined by research guidelines.

3.8.1 Informed Consent

The key element of the study including objectives, purpose and other related factors were relayed to participants through signing informed consent from. This brought to their attention of voluntary nature of participation and that participation was upon appending ones consent.

3.8.2 Voluntary Participation

From the consent form signed by participants, participation was entirely voluntary. Respondents were also informed of their discretion to withdraw at any point without any penalty. Additionally, this procedure ensured that the study method adheres to the ideal of respect for human dignity.

3.8.3 Confidentiality

The study strongly committed not to disclose identity information of the participants. No data that could identify individual respondents was revealed during the analysis and reporting. Reporting of aggregate findings was done in such a way that no particular individuals are identified.

3.8.4 Privacy

Throughout the study, the privacy of each research participant was maintained. Any personal information did not from part of the study. Instrument's questions were carefully crafted to avoid requesting sensitive or private information unrelated to the study's objectives.

3.8.5 Anonymity

Anonymity entails identity of respondents not being disclosed. In the current study, respondents' identity like names were not revealed as well any other information likely to identify an individual with particular response. This ensured security of the respondents against any form of retaliation or identification.

3.9 Chapter Summary

This chapter presented methodology upon which the study was conducted. It provided the blueprint of how the researcher went about obtaining data to be used in this study. The population targeted by study was 159 where questionnaire was main tool for obtaining data in from of Likert scale. A pilot study involving approximately 16 respondents was conducted. The data collection procedure was explained. Data analysis procedures were discussed, encompassing descriptive statistics (frequencies, percentages, means, and standard deviations) and inferential statistics (Pearson's correlation and multiple linear regression). Finally, the ethical considerations to govern the study were addressed in detail.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.0 Introduction

The section gives detailed results from the analysis of the data collected by the researcher from the field. They are presented from response rate, reliability results, demographic analysis, and descriptive statistics well as inferential analysis

4.1 Presentation of Research Findings

4.1.1 Response Rate

Return rate of 149 questionnaire from 159 issued made 93.7% of the 159 instruments the researcher issued were returned in a usable state. The achieved response rate exceeded the 70 percent threshold recommended by Mugenda and Mugenda (2003) and was therefore considered adequate for statistical analysis and generalization of findings within the target population.

Table 4: Response Rate

Response Category	Frequency	Percentage (%)
Returned questionnaires	149	93.7
Unreturned questionnaires	10	6.3
Total	159	100.0

From completed and returned instruments, 93.7 percent of the completed questionnaires were returned. Excellent rate of response could be attached to prior engagement with departmental supervisor who facilitated access to respondents and the use of a self-administered questionnaire. Babbie (2020) asserts that response rates of 70 percent and above are considered very good for social science surveys and are sufficient to minimize non-response bias.

4.1.2 Reliability of the Research Instrument

Table 5 presents reliability results.

Table 5: Reliability Test Results

Variable	Cronbach's Alpha	No. of Items	Conclusion
Leadership Integrity	0.891	5	Good
Leadership Transparency	0.883	5	Good
Leadership Accountability Mechanisms	0.815	5	Good
Corruption Control	0.892	5	Good
Overall Scale	0.908	20	Excellent

The results show that all study variables attained Cronbach's Alpha coefficients ranging from 0.815 to 0.908, all exceeding the minimum threshold of 0.70 recommended by Nunnally (1978). The overall scale reliability of 0.908 was rated as excellent. Such findings affirm that the research tool had a good internal consistency and were always able to measure the constructs they intended to measure. There were no changes or removals of items after the pilot test.

4.1.3 Demographic Characteristics of Respondents

Key characteristics investigated were mainly the gender, age, education level as well number of years spent in departmental job experience are the characteristics that will be examined. Table 6 shows the results.

Table 6: Demographic Characteristics of Respondents

Variable	Category	Frequency	Percentage (%)
Gender	Male	96	64.4
	Female	53	35.6
	Total	149	100.0
Age Group	Below 30 years	22	14.8
	30 to 39 years	68	45.6
	40 to 49 years	39	26.2
	50 years and above	20	13.4
	Total	149	100.0
Education Level	Certificate/Diploma	34	22.8
	Bachelor's Degree	76	51.0
	Postgraduate Degree	39	26.2
	Total	149	100.0
Years of Experience	Less than 5 years	48	32.2
	5 to 10 years	62	41.6
	Over 10 years	39	26.2
	Total	149	100.0

According to the Table, the proportion of female respondents was 35.6 percent as compared to 64.4 percent male respondents. This gender balance is indicative of the larger gender distribution of the public sector in Kenya arid and semi-arid counties where historically men were more represented in the finance and administration departments. Muwonge et al. (2022) found demographic differences in the workforce of the marginalised counties in terms of working in the public service to continue due to differences in education access and historical hiring.

In terms of age, vast majority of 45.6% weer found in the ages 30-39 years while 26.2% were between the ages of 40 and 49. This suggests that the workforce is reasonably experienced and professionally mature. The presence of mid-career professionals means that the department has enough institutional experience to give informed answers on the leadership practices and corruption dynamics.

With regards to education, 51.0 percent of them had a Bachelor degree, 26.2 percent had post-graduate qualification and 22.8 percent had certificate or diploma qualification. The large percentage of degree and postgraduate graduates implies that the department has sufficiently qualified staff with the capability to understand intricate organisational governance ideas. According to Kosgey et al. (2020), the level of education in the government sector finance departments determines the quality of governance and awareness of anti-corruption standards among the officers.

In terms of years of experience, 41.6 percent had a experience of between five and ten years, 32.2 percent had experience of less than 5 years and 26.2 percent had experience of over ten years. This variety in service term offers a balanced view of the governance dynamics, both in the fresh recruits officers, and those who have served longer in the institution and have seen institutional changes since devolution.

4.1.4 Descriptive Statistics for Study Variables

The respondents were requested to answer each statement based on variables under investigation. This was to find out their level of agreement with statements as brought out from study variable. The mean score of 3.50 or more was taken to imply agreement whereas a mean lower than 3.50 implied disagreement or uncertainty.

4.1.4.1 Leadership Integrity

On influence of leadership integrity on corruption control, results were presented on table 7.

Table 7: Descriptive Statistics for Leadership Integrity

Statement	SD	D	N	A	SA	M (SD)
Leaders in this department report financial information honestly and accurately.	0	4 (7.5)	6 (11.3)	27 (51.0)	16 (30.2)	
Leaders apply financial rules and regulations consistently to all staff.	0	6 (11.3)	8 (15.1)	25 (47.2)	14 (26.4)	
Leaders do not manipulate or withhold financial reports for personal gain.	0	3 (5.7)	9 (17.0)	28 (52.8)	13 (24.5)	
There is no contradiction between the financial policies stated and how they are implemented.	2 (3.8)	8 (15.1)	11 (20.8)	22 (41.5)	10 (18.9)	3.57 (1.041)
Leaders hold themselves to the same financial conduct standards they expect from staff.	0	5 (9.4)	7 (13.2)	26 (49.1)	15 (28.3)	

With mean ratings ranging from 3.57 to 4.03, Table 7 data indicate that respondents generally agreed with all of the leadership integrity claims. The claim that leaders correctly and honestly report financial information had mean (M = 4.03; SD = 0.891) that was greatest compared to others. The statement about the lack of conflict between declared financial policies and their implementation had a mean (M = 3.57; SD = 1.041) that was smallest compared to other items therefore there may be more variation in opinions regarding the consistency of the policies. These results are also in line with the findings of Palanski and Yammarino (2009), who have determined that integrity by leaders in terms of behavioural consistency has a significant negative impact on reducing unethical behaviour by subordinates.

Similar studies by Kiptoo (2016) also established that leadership integrity was the greatest predictor of anti-corruption policies compliance in government departments in Kenya. The comparatively lower mean of policy-practice consistency (M = 3.57) can be associated with weaknesses in converting policy into practice, which is observed in institutional audits of county governments (Transparency International, 2022).

4.1.4.2 Leadership Transparency

On influence of leadership transparency on corruption control. Table 8 shows descriptive results of the five leadership transparency items of Section B of the questionnaire.

Table 8: Descriptive Statistics for Leadership Transparency

Statement	SD	D	N	A	SA	M (SD)
Leaders share information on financial decisions and expenditure reports with staff.	0	3 (5.7)	8 (15.1)	26 (49.1)	16 (30.2)	4.04 (0.873)
Budget allocations in this department are communicated openly to all relevant staff.	0	5 (9.4)	11 (20.8)	25 (47.2)	12 (22.6)	3.83 (0.930)
Procurement records in this department are accessible to authorised staff.	2 (3.8)	7 (13.2)	9 (17.0)	24 (45.3)	11 (20.8)	3.66 (1.036)
Leaders provide clear explanations for financial management decisions made.	0	4 (7.5)	10 (18.9)	27 (50.9)	12 (22.6)	3.89 (0.888)
Staff are regularly updated on how departmental funds are utilized.	0	6 (11.3)	12 (22.6)	23 (43.4)	12 (22.6)	3.77 (0.963)

Table 8 indicates that items of transparency in leadership attracted mean scores of between 3.66 and 4.04. The highest mean was observed in the statement that leaders distribute information on financial decisions and expenditure reports to the staff (M = 4.04; SD = 0.873). The lowest mean (M = 3.66; SD = 1.036) for the accessibility of procurement documents to the authorized staff statement suggests that opinions regarding access to procurement records vary considerably. Such findings are consistent with those of Rawlins (2008) who established that open leadership behaviours are major in mitigating information asymmetry which promotes corruption in a given institution.

Mwangi and Ngugi (2014) also determined that the Kenyan county institutions that practiced greater financial transparency had a much lower corruption complaint rate. This lower rate on procurement record availability aligns with the results CoB (2022) who identified a lack of access to procurement records as a weakness in the system across the county governments.

4.1.4.3 Leadership Accountability Mechanisms

On influence of leadership accountability mechanisms on corruption control. Descriptive statistics of five items in Section C of the research questionnaire are given in Table 9.

Table 9: Descriptive Statistics for Leadership Accountability Mechanisms

Statement	**SD**	**D**	**N**	**A**	**SA**	**M (SD)**
The internal audit unit in this department is operational and functions effectively.	0	4 (7.5)	7 (13.2)	28 (52.8)	14 (26.4)	3.98 (0.887)
Performance reviews on financial management are conducted regularly in this department.	2 (3.8)	6 (11.3)	10 (18.9)	25 (47.2)	10 (18.9)	3.66 (1.021)
Leaders respond promptly and appropriately to findings raised in audit reports.	3 (5.7)	9 (17.0)	14 (26.4)	19 (35.8)	8 (15.1)	3.38 (1.101)
There are secure and accessible channels for reporting financial misconduct in this department.	0	5 (9.4)	9 (17.0)	27 (50.9)	12 (22.6)	3.87 (0.920)
Staff trust that reports of financial misconduct are handled confidentially and acted upon.	2 (3.8)	7 (13.2)	11 (20.8)	22 (41.5)	11 (20.8)	3.62 (1.043)

The accountability mechanism items appealed to mean scores ranging from 3.38 to 3.98, as shown in Table 9. The statement about the statement about internal audit unit being operational and functioning effectively had highest mean since it recorded (M = 3.98; SD = 0.887). The lowest mean (M = 3.38; SD = 1.101) the highest standard deviation of all the accountability items was the statement about leaders responding promptly and appropriately to audit findings.

This significant difference implies that leadership responsiveness to audit results is not consistently executed in the department.

Ndururu (2025) established that accountability mechanisms are most effective where leaders demonstrate visible actions on audit findings to prevent future wrongdoings. Otieno and Nyamori (2015) also discovered that proactive leaders in response to audit findings were one of the most effective predictors of lower financial anomalies in Kenyan departments of the public sector. The reduced ratings on the availability of the whistleblower channel and the level of trust that the staff members have on the confidentiality of the reports received are in line with the Kenya National Audit Office (2023) data on the continued vulnerability of the protective reporting systems at the county level.

4.1.4.4 Corruption Control

Table 10 gives the descriptive statistics of the dependent variable, corruption control, which is based on Section D of the research questionnaire, as perceived by respondents.

Table 10: Descriptive Statistics for Corruption Control

Statement	SD	D	N	A	SA	M (SD)
Staff in this department consistently comply with procurement regulations.	0	5 (9.4)	10 (18.9)	26 (49.1)	12 (22.6)	3.85 (0.909)
Internal audits are conducted frequently and produce credible results in this department.	2 (3.8)	4 (7.5)	9 (17.0)	27 (50.9)	11 (20.8)	3.77 (0.985)
Financial regulations are followed in the day-to-day operations of this department.	3 (5.7)	7 (13.2)	12 (22.6)	21 (39.6)	10 (18.9)	3.53 (1.082)
Incidents of bribery or solicitation of bribes are uncommon in this department.	0	3 (5.7)	11 (20.8)	28 (52.8)	11 (20.8)	3.89 (0.854)
Cases of ghost workers or fraudulent procurement are rare in this department.	0	4 (7.5)	8 (15.1)	25 (47.2)	16 (30.2)	4.00 (0.901)

Table 10 indicates that the means of corruption control items were between 3.53 and 4.00. The statement about instances of fraudulent procurement or ghost labor being uncommon in the department had greatest average with (M = 4.00; SD = 0.901). Statement about financial standards being adhered to during the department's daily operations showed the least average with (M = 3.53; SD = 1.082). Reduced scores in day-to-day financial regulation compliance and credibility of internal audits suggest that the respondents are more conservative in their opinions about the operational aspects of corruption control.

These results align with Ndururu (2025), who determined that perceptions of corruption are highly influenced by how the leadership is responsive to reported misconduct. Similarly, Njeru and Njeru (2019) observed that corruption indices were lower in counties where audit and reporting mechanisms operated effectively, which confirms the core role of institutional mechanisms in converting the anti-corruption norms into the visible results.

4.1.5 Inferential Statistics

4.1.5.1 Correlation Analysis

The analysis was to find out the magnitude and direction of independent and the dependent variables of the study where it revealed connections between the three independent predictors and corruption control. A coefficient value of less than 0.30 implies weak relationship, 0.30 to 0.49 moderate, and 0.50 and above strong, according to Cohen (2013). The level of statistical significance was tested.

Table 11: Pearson Correlation Matrix

Variable	Leadership Integrity	Leadership Transparency	Leadership Accountability	Corruption Control
Corruption Control	.724**	.641**	.658**	1
	.000	.000	.000	-

The findings on Table 11 reveals statistically significant and positive correlation between predictor variables and corruption control and all three independent factors. Strongest correlation was observed between leadership integrity ($r = .724$; $p < .001$). The second strongest correlation was between leadership accountability mechanisms ($r = .658$; $p < .001$) and leadership transparency ($r = .641$; $p < .001$).

The high relationship between leadership integrity and corruption control is evidence of support to Social Learning Theory (Bandura, 2001) which assumes that leaders are the main models of behaviour whose integrity is demonstrated to influence the ethical behavior of the subordinates. This is consistent with the findings of Kiarie et al. (2017), who discovered a strong correlation between integrity-based leadership and a decrease in financial malfeasance in Kenyan county governments. All inter-predictor correlations were below 0.80, which proved that there were no multicollinearity issues (Field, 2018).

4.1.5.2 Regression Analysis

The analysis was conducted to establish relative predictive effect of each predictor variable on corruption control while controlling for the other predictors.

Table 12: Model Summary

Model	R	R^2	Adjusted R^2	Std. Error
1	.791	.626	.604	.318

Predictors: Leadership Integrity; Leadership Transparency; Leadership Accountability Mechanisms. Dependent Variable: Corruption Control.

According to Table 12, the three predictor factors together accounted for 62.6% of the variance in corruption control (R^2 =.626; Adjusted R^2 =.604). Other elements not covered by the current model, including as organizational culture, external enforcement methods, and individual officer characteristics, could account for the remaining 37.4%.

Table 13: ANOVA

Source	Sum of Squares	df	Mean Square	F	p
Regression	8.741	3	2.914	28.73	.000
Residual	5.219	145	.036		
Total	13.960	148			

Dependent Variable: Corruption Control. Source

Findings that (F (3, 145) = 28.73; p <.001), indicated that corruption control is significantly predicted by the combination of leadership accountability, transparency, and integrity procedures. The model is appropriate and the regression coefficients can be interpreted in a meaningful way.

Table 14: Regression Coefficients

Variable	B	Std. Error	β	t	p
(Constant)	.312	.418	-	.746	.459
Leadership Integrity	.441	.142	.412	3.104	.003
Leadership Transparency	.274	.131	.251	2.092	.041
Leadership Accountability Mechanisms	.298	.138	.273	2.159	.036

Dependent Variable: Corruption Control. β = Standardised Beta Coefficient.

From the table,

$$Y = 0.312 + 0.441X_1 + 0.274X_2 + 0.298X_3$$

Where;

Y = Corruption control; X_1 = Leadership integrity; X_2 = Leadership transparency; X_3 = Leadership accountability mechanisms.

The most predictive of corruption control was leadership integrity (0.412; $t = 3.104$; $p = .003$). This result means that, other factors being equal, one unit of leadership integrity changes corruption control outcomes by 41.2 percent. It is conceptually based on Principal-Agency Theory, which assumes that the integrity of leadership is the main tool limiting self-interested behavior between agents (Brenya Bonsu et al., 2023). Kiptoo (2016) also determined that leadership integrity was a significant predictor of less financial misconduct in Kenyan government departments.

The second most important predictor was leadership accountability mechanisms (0.273; $t = 2.159$; $p = .036$) which shows that corruption control would increase by 27.3 percent per unit change when other predictors are controlled. This confirms Institutional Theory, which states that formal accountability systems generate normative and coercive pressures, needed to restrain corrupt behaviour (DiMaggio and Powell, 1983). Similarly, Ndururu (2025) determined that efficient audit systems and secured reporting systems play a significant role in alleviating financial malpractices.

The third important predictor (25.1 percent) was leadership transparency (=.251; $t = 2.092$; $p = .041$), which was linked with a 25.1 percent change in corruption control. This is in line with Mwangi and Ngugi (2014) and Rotimi et al. (2013) who determined that the financial transparency and budget disclosure practices in public institutions are correlated with the lower rates of financial irregularity. World Bank (2017) also confirmed that transparency operationalised by disclosure and open procurement is one of the most sustainable solutions to corruption in the public sector.

4.2 Limitations of the Study

Several limitations were worth noting as they emanated during the study. To begin with, the research was limited to one department in one county government, which restricts the generalizability of the results. Additional research would be useful in the future as larger multi-department or multi-county samples.

Second, it is implied by the nature of research design adopted reported the phenomena with reference to the point of study and cannot be utilized to draw inferences about causality. To determine causality between ethical leadership practices and corruption control outcomes with time, longitudinal designs would be more appropriate.

Third, because the study solely used self-reported data and the questions about corruption were sensitive, there was a chance of social desirability bias. The validity of future findings would be enhanced by triangulation with audit reports and independent performance assessments.

4.3 Chapter Summary

The section revealed 93.7% response from the instruments issued and the reliability coefficients were greater than 0.70, indicating a high degree of reliability. According to demographic profile, the workforce was mostly male, middle-aged, and had a degree qualification. Descriptive statistics revealed that respondents tended to believe that leadership integrity, transparency, and accountability mechanisms were exercised in the department, but leadership responsiveness to audit results and accessibility of procurement records scored relatively lower. Further, the Pearson correlation indicated statistically significant positive correlations between the independent and dependent variable. The three ethical leadership dimensions were found to explain corruption control variance together with multiple regression analysis of 62.6 percent.

CHAPTER FIVE

SUMMARY, RECOMMENDATIONS AND CONCLUSIONS

5.0 Introduction

The chapter offers the summary of the findings from the collected and analyzed data, it also offers the recommendations emanating from the findings then the conclusions.

5.1 Summary of Findings

5.1.1 Leadership Integrity and Corruption Control

The first objective was to assess the influence of leadership integrity on corruption control. There was strong agreement on statement that leaders disclose financial information with honesty ($M = 4.03$) and that they set the same financial behavioral expectations on themselves like they do on staff ($M = 3.94$). Nevertheless, consistency in the stated financial policies and the implementation of those policies received the lowest rating among the items of integrity ($M = 3.57$) which is an area of concern. Leadership integrity and corruption control were shown to be strongly positively correlated ($r =. 724$; $p <.001$). Regression analysis identified that leadership integrity was the most effective predictor of corruption control (0.412 =.003) supporting the view that integrity in the leadership level is the main predictor of corruption control in the department.

5.1.2 Leadership Transparency and Corruption Control

The second objective examined the influence of leadership transparency on corruption control. Respondents concurred that there was communication on financial decisions and expenditure reports ($M = 4.04$) and budget allocations are communicated freely ($M = 3.83$). The lowest score in transparency was procurement records being available to authorised staff ($M = 3.66$). Corruption control and leadership transparency were strongly positively correlated ($r = .641$; $p < .001$). Leadership had strong and statistically significant positive correlation with corruption control ($r = .641$; $p < .001$). Regression outcomes proved that leadership transparency was a strong predictor of corruption control ($\beta = .251$; $p = .041$) and therefore it is an independent variable in controlling corruption, beyond the influence of integrity and accountability.

5.1.3 Leadership Accountability Mechanisms and Corruption Control

The third objective determined the influence of leadership accountability mechanisms on corruption control. Descriptive findings revealed that the internal audit unit received the highest rating of operational and effective ($M = 3.98$), whereas leadership responsiveness to audit report findings was rated lowest among all the items of the study ($M = 3.38$), which was a significant weakness of the dimension of accountability. Accountability mechanisms and corruption control had a significant positive relationship ($r = .658$; $p < .001$). Regression analysis confirmed accountability mechanisms were significant predictors of corruption control ($= .273$; $p = .036$) making it the second most significant predictor.

5.2 Recommendations

5.2.1 Implications for Policy

From finding that leadership integrity is the best predictor of corruption control (=.412), the department and the county as well need to facilitate mandatory leadership integrity system by all senior officers in the finance and economic planning departments. To operationalize honesty, uniformity, and equitable implementation of financial regulations, this model needs to be backed by a county-based code of ethics. The EACC ought to work closely with county governments to come up with standardised integrity testing to recruit and appraise heads of the finance department. There should be a departmental integrity charter which would be endorsed by all grade six and above officers, reviewed on a yearly basis and compliance with the integrity charter must be checked by an independent integrity audit.

Regarding transparency, the county government must implement an open budget policy that requires publication of quarterly revenue collection, expense report, and procurement awards on a digital platform that can be accessed by everybody. To oversee the flow of information on the dissemination of public financial data, the County Treasury ought to set up a transparency desk. The implementation is to be done in six months and the results were measured by bi-annual surveys on the satisfaction of citizens.

With respect to accountability mechanisms, the county government ought to implement an official whistleblower protection policy in line with authorities like the EACC which seek to provide an easy reporting mechanism which includes a whistleblower digital channel of reporting abuse with anonymity. The policy must be championed by the EACC county liaison office and the implementation of the policy by the departmental head should be supervised by the Head of Internal Audit. The policy is supposed to be operationalised in the next 9 months, and a review done after every annual period and monitored by the number of reports to be lodged and closed within specific time frames.

5.2.2 Implications for Practice

The research suggests that the county government of Garissa needs to plan a leadership development programme that is structured in such a way that it will refine the middle-level officers who would be expected to ascend up the hierarchical ladder to senior officers. The modules that need to be included in the programme are ethical leadership, management of public finances, the standards of integrity, and the anti-corruption frameworks, which are to be provided by in-service training and an attachment to the Kenya School of Government. County Director of Finance in collaboration with Human Resource Management directorate ought to be in charge of programme design. The first group of trainees ought to be through with the programme in eighteen months and the programme ought to be institutionalised as an annual training programme in the county.

In terms of procurement integrity, it is suggested to have all procurement officers and supervisors trained mandatory on the PPDA 2015 as a collaboration with the Public Procurement Regulatory Authority (PPRA) as well as undertaking simulation exercises to identify such conflicts of interest. Training must also be completed before one can be assigned to any more procurement committees, and the results must be monitored by pre and post-training tests.

5.2.3 Implications for Research

The research suggests that researchers should replicate the study in the future in various departments and counties to determine whether the relationships identified are generalizable to other departments and counties beyond the current department. Comparative analysis of the ethical leadership and corruption control in marginalized and non-marginalized counties would add valuable contextual nuance to academic arena.

Future research ought to use longitudinal research designs to be able to trace how ethical leadership practices and the outcomes of corruption control vary across time so that the scholars can cease to rely on correlational evidence, and instead, determine causal mechanisms. Also, organisational culture should be examined to determine the mediating role of the organisational culture and the external accountability mechanisms in the ethical leadership-corruption control relationship since they were not considered in the current model and could explain a part of the unexplained variance (37.4 percent).

5.3 Conclusion

Additionally, the empirical literature revealed a correlation between ethical leadership qualities and reduced financial malfeasance as well as improved audit compliance in public sector entities. There was a contextual gap in the empirical evidence that was particular to devolved counties financing departments.

Results showed that three dimensions of ethical leadership have significant and positive predictability on controlling corruption in the department. The strongest predictor was the leadership integrity (=.412; p =.003), then came the leadership accountability mechanisms (=.273; p =.036), and lastly the leadership transparency (=.251; p =.041). The combined model had an explanatory power of 62.6 percent of the corruption control (R 2 =.626; Adjusted R 2 =.604; F 3, 145) which is significant enough.

The research provides empirical data to the current literature on ethical governance in the Kenya devolved systems by producing locality-based data on a marginalized county government department that has not been studied on regarding the issue before. Enhancing the integrity, transparency and accountability operations of finance department heads can be a cost effective and empirically confirmed method of decreasing corruption and enhancing outcomes in public sector.

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APPENDICES

APPENDIX I: LETTER OF INTRODUCTION

The Management University of Africa | MUA

Sponsored by The Kenya Institute of Management

Date: 8th April, 2026

TO WHOM IT MAY CONCERN

MOHAMED ABDULLAHI HASSAN– ODLBML/32/01846/1/24

This letter serves to introduce the above named who is a **Bachelors of Management and Leadership (BML)** student and is interested in carrying out research on **Influence of Ethical Leadership Practices on Corruption Control in Department of Finance and Economic Planning, Garissa County Government, Kenya. A Case Study of Garissa County Government**

Any assistance accorded to him in pursuit of this study will be greatly appreciated.

Yours Sincerely,

Dr. Juster Nyaga

Academic Dean,

The Management University of Africa | Popo Road, Off Mombasa Road, Bellevue, South C. | P.O. Box 29677-00100, Nairobi, Kenya | Tel: (020) 202361160, 2361161, 3569117 | Cell: 0722224193, 0706035244, 0706035299 | Email: vc@mua.ac.ke | www.mua.ac.ke

APPENDIX II: INFORMED CONSENT FORM

1. Research Title:

Influence of Ethical Leadership Practices on Corruption Control in Department of Finance and Economic Planning, Garissa County Government, Kenya**.**

2. Introduction

You are cordially invited to take part in a research study being carried out by Mohamed Abdullahi Hassan of The Management University of Africa. Kindly go through the information provided below before making your decision to participate. Should you have any queries or concerns, do not hesitate to raise them.

3. Purpose of the Study

The purpose of this study is to examine Influence of Ethical Leadership Practices on Corruption Control in Department of Finance and Economic Planning, Garissa County Government, Kenya.

4. Objectives of the Study

i) To assess the influence of leadership integrity on corruption control in the Department of Finance and Economic Planning in Garissa County Government, Kenya.

ii) To examine the influence of leadership transparency on corruption control in the Department of Finance and Economic Planning in Garissa County Government, Kenya.

iii) To determine the influence of leadership accountability mechanisms on corruption control in the Department of Finance and Economic Planning in Garissa County Government, Kenya.

2. Procedures

- The participant is required to participate by responding to the research instrument provided
- The estimated time commitment is at most 30 minutes.

3. Risks and Benefits

Benefits: Although there are no direct personal benefits, your involvement will help inform and improve policy development based on the findings and recommendations of this study.

Risks: There are no anticipated risks or discomforts associated with taking part in this research.

4. Data Collection and Storage

Data will be gathered through the use of questionnaires.

All collected information will be securely stored and handled with strict confidentiality in a protected environment.

5. Confidentiality

Your participation will remain anonymous, and your identity will not be disclosed at any point. Access to the data will be limited to authorized researchers, and no information will be linked to any identifiable individual.

6. Contact Information

For any questions or concerns regarding the study, please contact the principal investigator:

Mohamed Abdullahi Hassan

0794427081

m.uleex2016@gmail.com

7. Respondent Consent

The consent to participate in this study is confirmed by signing this form. Through appending your signature, you are confirming your readiness to participate in the study. You are also informed that you can withdraw from the study at any level without penalty though you are encouraged to complete the study to facilitate effectiveness in reporting the phenomena under investigation as it exists.

Respondent Signature …………………………..
Date: ………………………………………
Principal Researcher Signature: ……………………………………..
Date: ……………………………….

APPENDIX III: RESEARCH STUDY QUESTIONNAIRE

Dear Respondent,

Kindly respond honestly and accurately as possible.

PART 1: DEMOGRAPHIC INFORMATION

Respond by tick (✓) only one option in each case.

1. Gender: [ ] Male [ ] Female

2. Age bracket in full years: [ ] Below 25 years [ ] 25–34 years [ ] 35–44 years [ ] 45–54 years [ ] 55 years and above

3. Highest level of education: [ ] Certificate [ ] Diploma [ ] Bachelor's Degree [ ] Master's Degree [ ] PhD

4. Years of service in full years: [ ] Less than 1 year [ ] 1–5 years [ ] 6–10 years [ ] 11–15 years [ ] Over 15 years

5. Job cadre: [ ] Senior Management [ ] Middle Management [ ] Technical/Finance Officer [ ] Support Staff

PART B: ETHICAL LEADERSHIP PRACTICES ON CORRUPTION CONTROL

In the sections below, please indicate your level of agreement to the variables under study; 1 = Strongly Disagree   2 = Disagree   3 = Neutral   4 = Agree   5 = Strongly Agree

SECTION A: LEADERSHIP INTEGRITY

This section assesses the honesty of departmental leaders in financial reporting and their consistency in applying rules and policies in practice. Please indicate your level of agreement

Statements	**SD 1**	**D 2**	**N 3**	**A 4**	**SA 5**
1. Leaders in this department report financial information honestly and accurately.					
2. Leaders apply financial rules and regulations consistently to all staff.					
3. Leaders do not manipulate or withhold financial reports for personal gain.					
4. There is no contradiction between the financial policies stated and how they are implemented.					
5. Leaders hold themselves to the same financial conduct standards they expect from staff.					

SECTION B: LEADERSHIP TRANSPARENCY

This section evaluates the extent to which leaders share financial information, make budget allocations and expenditure reports available, provide access to procurement records, and communicate financial decisions clearly. Please indicate your level of agreement;

Statements	**SD**	**D**	**N**	**A**	**SA**	**SD**
1. Leaders share information on financial decisions and expenditure reports with staff.						
2. Budget allocations in this department are communicated openly to all relevant staff.						
3. Procurement records in this department are accessible to authorised staff.						
4. Leaders provide clear explanations for financial management decisions made.						
5. Staff are regularly updated on how departmental funds are utilised.						

SECTION C: LEADERSHIP ACCOUNTABILITY

This section assesses the availability and efficiency of internal audit units, the regularity of performance reviews, leadership responsiveness to audit results, and the availability of secure channels for reporting financial misconduct. Please indicate your level of agreement;

Statements	**SD**	**D**	**N**	**A**	**SA**	**SD**
1. The internal audit unit in this department is operational and functions effectively.						
2. Performance reviews on financial management are conducted regularly in this department.						
3. Leaders respond promptly and appropriately to findings raised in audit reports.						
4. There are secure and accessible channels for reporting financial misconduct in this department.						
5. Staff trust that reports of financial misconduct are handled confidentially and acted upon.						

SECTION D: CORRUPTION CONTROL

This section measures staff compliance with procurement regulations, the frequency and outcomes of internal audits, adherence to financial regulations in daily operations and the prevalence of corrupt behaviours including bribery, ghost workers, and fraudulent procurement. Please indicate your level of agreement;

Statements	**SD**	**D**	**N**	**A**	**SA**	**SD**
1. Staff in this department consistently comply with procurement regulations.						
2. Internal audits are conducted frequently and produce credible results in this department.						
3. Financial regulations are followed in the day-to-day operations of this department.						
4. Incidents of bribery or solicitation of bribes are uncommon in this department.						
5. Cases of ghost workers or fraudulent procurement are rare in this department.						