

**EFFECT OF HUMAN RESOURCE AUDIT ON EMPLOYEE
PERFORMANCE AMONG COUNTY GOVERNMENTS IN WESTERN
KENYA**

JOSIAH ROMAN AKETCH

Coordinator Research, Mount Kenya University

<https://doi.org/10.37602/IJSSMR.2025.8414>

ABSTRACT

This study investigates the impact of Human Resource Audit (HRA) practices, particularly compliance with legal requirements and the implementation of HR policies and procedures, on employee performance in county governments in Western Kenya. Globally, research indicates that organizations with structured HR audits report up to 15% higher employee productivity. In Western Kenya, however, counties face severe challenges, with staff turnover rates exceeding 30%, absenteeism rates above 20%, and resource mismanagement impacting service delivery. Despite the critical role of HR audits in improving public sector performance, limited research has explored their effectiveness, especially in rural areas. For instance, Western Kenya's counties, with their weaker HR infrastructure, often struggle with underdeveloped HR practices, making this study particularly important. The main objective of the study was to assess how HR audit practices affect employee performance in county governments in Western Kenya. Specifically, the study sought to: evaluate the relationship between HR compliance and employee performance, assess the influence of HR policies and procedures on employee performance, and examine the overall impact of HR audit practices on employee performance. To achieve these objectives, the study employed a quantitative research methodology, using regression analysis to analyze data collected from HR officers in several county governments in the region. The findings reveal that HR audit practices have a significant positive effect on employee performance. The regression analysis indicates a strong positive correlation between the predictors (compliance with legal requirements and HR policies) and employee performance, with an R-square value of 0.497. This means that approximately 49.7% of the variance in employee performance is explained by these practices. The beta values from the coefficients table show that HR policies and procedures ($\beta = 0.560$) have a stronger impact on employee performance than compliance with legal requirements ($\beta = 0.371$), underlining the importance of clear, structured HR policies in fostering motivation and productivity among employees. The findings are statistically significant with p-values less than 0.001, confirming the robustness of the model. In conclusion, the study demonstrates that HR audit practices, particularly well-defined policies and compliance with legal standards, are essential in enhancing employee performance in county governments in Western Kenya. The study recommends improving HR policy implementation, training HR officers, and ensuring adequate resources for effective HR audits. The significance of this study lies in its contribution to understanding how HR audits can be adapted to the unique challenges of rural county governments, offering insights that can inform policy and practice in public sector HR management.

Keywords: Human Resource Audit (HRA), Employee Performance, Compliance with Legal Requirements, HR Policies and Procedures, County Governments, Western Kenya,

1.0 BACKGROUND OF STUDY

1.1 Global Overview of Human Resource Audit and Performance

Human Resource Audit (HRA) denotes the systematic evaluation and analysis of an organization's human resource policies, practices, and procedures to ensure legal compliance, improve efficiency, and align human resource strategy with corporate objectives. Worldwide, HR audits have emerged as a prevalent technique in both private and public sectors to enhance employee performance and organizational efficiency (Haines & St-Onge, 2020). In advanced economies like the U.S. and Europe, routine HR audits constitute an integral aspect of organizational development. A study by Haines and St-Onge (2020) revealed that firms doing HR audits experienced an average boost in employee productivity of 15%. Nonetheless, despite the encouraging results, HR audits are not widely adopted, and their efficacy may fluctuate based on corporate culture, leadership, and resources (Akinci et al., 2019).

In Africa, HR audits are increasingly being adopted to enhance public sector management and performance. Akinyi's (2021) study indicates that 45% of African public enterprises, including local governments, have integrated HR audits into their routine management operations. This transition has been propelled by the necessity for enhanced openness, accountability, and performance enhancement within public institutions. HR audits effectively detect inefficiencies in personnel deployment, training, and development, hence enhancing the utilization of human resources (Osibanjo et al., 2019). The implementation of HR audits in Africa is nascent, facing considerable hurdles including inadequate capacity, a deficiency of experience, and opposition to change. Research indicates that hardly 30% of African governments employ HR audits efficiently (Mwangi, 2020).

Since the enactment of the 2010 Constitution, Kenya has implemented substantial public sector reforms and has increasingly acknowledged the significance of HR audits in enhancing performance at the county government level. The County Governments Act (2012) established a framework for local human resource management; nonetheless, its execution has encountered numerous obstacles. Kamau and Muturi (2021) indicate that more than 60% of county governments in Kenya continue to lack efficient HR audit frameworks. This inefficiency is worsened by poor training for HR staff and a lack of finances for audit execution. Furthermore, hardly 22% of counties in Kenya have implemented a consistent performance management system, and HR audits are frequently conducted irregularly (Mwangi, 2020). The lack of frequent HR audits leads to employee underperformance, resource mismanagement, and the inability to achieve service delivery objectives.

Western Kenya, encompassing counties like Vihiga, Kakamega, Bungoma, and Busia, has substantial governance and administrative obstacles, including resource mismanagement, personnel inefficiencies, and inadequate service delivery. A 2021 report by the Public Service Commission (PSC) indicates that counties in Western Kenya face an annual staff turnover of 40%, accompanied by significant absenteeism and diminished morale, which adversely impacts service delivery (Public Service Commission, 2021). These counties also contend with

insufficient HR regulations and lack the institutional frameworks for monitoring employee performance. A survey conducted by Wanjiru (2020) revealed that 50% of public sector personnel in the region were uninformed about HR audit methods, and those who possessed knowledge had restricted access to tools and resources necessary for executing such audits.

The current literature on human resource audits (HR audits) identifies notable deficiencies that obstruct a thorough comprehension of their effects, especially in the context of county governments in Kenya. There is a significant deficiency of research explicitly focused on HR audits in county governments, particularly in the Western region. Although numerous studies examine HR audits at the national government level, there is a lack of investigation into how these audits might be customized to enhance staff performance at the county level, where governance and HR procedures may vary (Kamau & Muturi, 2021). Although HR audits have been thoroughly examined in the commercial sector, their implementation in the public sector, namely within Kenya's county governments, is still inadequately investigated. A lack of a definitive conceptual framework connects HR audits to improved employee performance in public institutions, resulting in an absence of clarity on the effective use of these audits to promote human resource management in the public sector (Mwangi, 2020). The majority of study has focused on metropolitan counties like Nairobi, which exhibit distinct socio-political and economic dynamics in contrast to rural counties in Western Kenya. The distinct obstacles encountered by these remote counties, including inadequate HR infrastructure and limited resources, require specialized study to investigate the effective implementation of HR audits in these settings (Wanjiru, 2020). The majority of research on HR audits has predominantly employed qualitative methodologies, including case studies and interviews. Although these methodologies yield significant insights into views and experiences, there is an absence of quantitative research utilizing surveys or statistical analysis to assess the direct effect of HR audits on employee performance. Quantitative studies are essential for identifying causal links and offering empirical data regarding the efficacy of HR audits in enhancing public sector performance (Haines & St-Onge, 2020). Rectifying these deficiencies is crucial for cultivating a more thorough and contextually relevant comprehension of the function of HR audits in improving employee performance within county governments, especially in Western Kenya.

2.0 THEORETICAL LITERATURE REVIEW

The Human Resource Audit (HRA) Theory, formulated by researchers including Dunn (1986) and Fitz-enz (2000), emphasizes the assessment of human resource practices in a company to guarantee alignment with strategic objectives and enhancement of overall employee performance. This theory's fundamental principles encompass the methodical assessment of HR operations, including recruitment, training, and performance management, alongside the alignment of HR practices with company goals to enhance employee productivity and happiness. The theory underscores the significance of ongoing enhancement via regular audits to adjust HR methods to changing requirements. It promotes a holistic, data-informed strategy for HR management that enhances decision-making and resource distribution. The HRA theory is pertinent to public institutions such as county governments in Kenya, because human resource strategies directly affect service performance and employee morale.

The HRA Theory has seen inconsistent performance in diverse circumstances. In the business sector, substantial advantages have been observed, as companies who do frequent HR audits

indicate improved alignment between their HR strategies and organizational objectives, resulting in heightened employee performance and organizational expansion (Fitz-enz, 2000). Nonetheless, its implementation in the public sector, particularly in developing nations like Kenya, has faced obstacles. Public sector organizations frequently encounter opposition to change stemming from political influence, resource scarcity, and inadequate comprehension of HR audit procedures. In Kenya, Kamau & Muturi (2021) indicate that county governments frequently lack the capability to effectively execute HR audits, resulting in suboptimal performance and inefficiency. Notwithstanding these limitations, there have been successful instances in other public sector environments where HR audits have enhanced recruiting procedures and aligned HR practices with overarching company goals. This idea is pertinent as it assists in assessing how HR audits can pinpoint deficiencies in HR services and propose enhancements that correspond with the strategic objectives of county governments. The approach emphasizes ongoing improvement and connection with company objectives, which is essential for comprehending how HR audits might enhance outcomes in the public sector. Notwithstanding obstacles including resource constraints and opposition to change, the implementation of HRA in county governments may yield significant insights for optimizing HR procedures and improving staff performance within a complex socio-political context. This theoretical approach provides a solid basis for evaluating the impact of HR audits in Kenya's devolved governments.

3.0 CONCEPTUAL FRAMEWORK

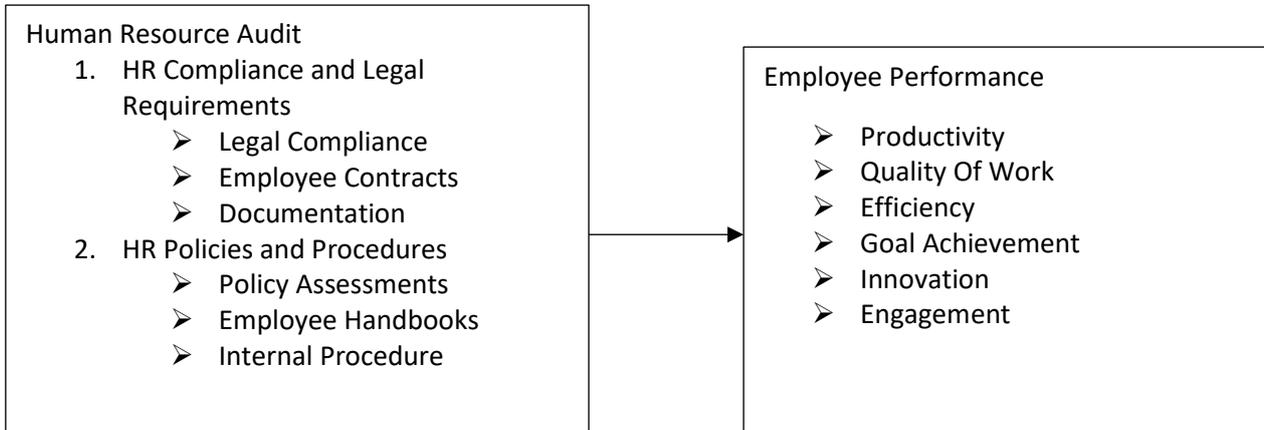


Figure 1: Relationship between HR Audit and Employee Performance

The aforementioned conceptual framework connects human resource audits, namely HR compliance and legal requirements, as well as HR policies and procedures, to employee performance. A robust framework of legal compliance and clearly articulated internal policies enhances employee performance inside a firm. When a firm guarantees legal compliance, including adherence to labor regulations and the maintenance of fair and transparent processes, employees experience security, value, and equitable treatment, so augmenting job satisfaction and dedication. Clearly articulated HR rules and procedures delineate responsibilities, expectations, and rewards, so directly influencing employee behavior and productivity. These aspects cultivate an organized workplace in which employees comprehend the norms of

engagement, performance expectations, and avenues for advancement. This may result in enhanced motivation, a perception of equity, and elevated performance levels. Employee performance is generally assessed through several fundamental constructs: productivity, work quality, efficiency, goal attainment, innovation, and engagement. When HR processes conform to legal and procedural norms, employees are more inclined to reach or surpass performance expectations due to a sense of support, equitable treatment, and provision of clear instructions for success. Consequently, the correlation between these HR characteristics and employee performance is essential for attaining both compliance and optimal organizational results.

4.0 EMPIRICAL LITERATURE REVIEW

Haines and St-Onge (2020) examined the influence of Human Resource Audits (HRA) on organizational performance, with particular emphasis on HR compliance and policy adherence. The research utilized a quantitative approach, administering surveys to 200 employees from private sector organizations in North America, and revealed that regular HR audits, especially those focused on legal compliance and well-defined HR policies, correlated with a 15% enhancement in employee productivity. Moreover, employees indicated increased job satisfaction when human resource procedures were congruent with company objectives and characterized by transparency. The results corroborated the conceptual framework by emphasizing the substantial correlation between HR audits and enhanced employee performance. Nonetheless, a critique of this study is its restricted focus on the private sector in industrialized nations, which may not accurately represent the distinct issues and dynamics encountered by public sector entities, such as county administrations in Kenya. The study did not investigate the particular mechanisms connecting HR audits to improved employee performance, highlighting a gap in the comprehension of the internal procedures that facilitate performance enhancement.

Akinyi (2021) conducted a study on the efficacy of HR audits in public sector firms throughout Africa, emphasizing adherence to labor laws and the execution of HR policies. The research employed both qualitative and quantitative methodologies, surveying HR officers across 100 public entities, including multiple county administrations in Kenya. The findings demonstrated that HR audits fostered improved employee morale and heightened openness in the treatment of workers, especially in firms with well-defined policies and compliance measures. The research indicated that compliance of HR processes with legal standards resulted in enhanced job satisfaction and a more structured work environment for employees, leading to improved performance. Akinyi (2021) observed that, notwithstanding these favorable results, the deployment of HR audits remains nascent in numerous African nations, with constrained capacity and resources impeding the comprehensive execution of HR audit methods. The study revealed a gap concerning the influence of HR audits on employee performance throughout county governments in Kenya, particularly in rural areas marked by resource limitations and suboptimal HR management systems.

Mwangi (2020) investigated the correlation between HR audit processes and employee performance in Kenyan county administrations, emphasizing HR policy and legal compliance. Mwangi employed a mixed-method approach, using surveys and comprehensive interviews with HR officers across five counties, revealing that HR audits resulted in enhanced staff deployment, superior performance management systems, and more efficient resource

allocation. The study indicated that counties that conducted HR audits and adhered to regulatory frameworks experienced significant enhancements in employee engagement, job satisfaction, and productivity. Nevertheless, Mwangi noted that several county governments lacked uniform human resource policies, and the irregular execution of HR audits led to variable performance outcomes. The study's limitation is its exclusive focus on five counties, lacking a comparison between those that routinely conducted HR audits and those that did not, thereby hindering the generalization of findings nationwide and the establishment of clear causal relationships between HR audits and performance enhancements.

Kamau and Muturi (2021) examined the function of HR audits in enhancing public sector performance within Kenyan county governments, with particular emphasis on the congruence of HR policies with organizational objectives. A survey of 120 HR officers across eight counties revealed that HR audits, especially those emphasizing compliance and well stated regulations, correlated with enhanced employee satisfaction and performance. The study emphasized that HR audits facilitated the identification of inefficiencies in HR operations, including recruiting and staff training, resulting in more focused interventions that enhanced employee performance. Despite these favorable findings, Kamau and Muturi (2021) observed that resource scarcity, opposition to change, and inadequate training for HR officials in some counties impeded the effective execution of HR audits. The study highlighted a deficiency in studies about the long-term effects of HR audits on employee performance and organizational results in county governments, particularly in rural counties with inadequate HR infrastructure.

Wanjiru (2020) examined the efficacy of HR audits in Kenyan county governments, emphasizing the influence of regulations and compliance on employee performance. The research employed a case study methodology, conducting interviews with HR officers from three counties to investigate the correlation between HR audit processes and employee performance. The results demonstrated that HR audits, especially those focusing on legal compliance and explicit regulations, enhanced performance by establishing clear expectations for employees and promoting a more transparent workplace. Employees in counties that conducted frequent HR audits indicated increased job satisfaction, engagement, and motivation. Wanjiru (2020) recognized that some counties, particularly in rural regions, encountered substantial obstacles in executing successful HR audits owing to constrained resources and insufficient training for HR personnel. This study revealed a gap in the absence of quantitative data about the direct influence of HR audits on employee performance, especially in less-developed countries where HR processes tend to be underdeveloped and less structured.

The analyzed research have yielded significant insights into the influence of HR audits on employee performance, particularly concerning compliance and HR policies. Nonetheless, numerous gaps persist that necessitate additional investigation. Primarily, the majority of the research are confined to the private sector or concentrate on a restricted number of counties, rendering it challenging to extrapolate the findings to a wider context, especially in rural areas such as Western Kenya. Akinyi (2021) and Kamau and Muturi (2021) offer valuable insights into public sector HR audits in Kenya; however, their research frequently fails to distinguish between urban and rural county governments, where the challenges of HR management, resource allocation, and HR audit implementation vary considerably. Furthermore, numerous research, including those conducted by Haines and St-Onge (2020), fail to investigate the

precise mechanisms by which HR audits facilitate performance enhancement, hence creating a deficiency in comprehending the internal processes that underpin these outcomes. Moreover, the emphasis on the efficacy of HR audits regarding employee performance remains constrained in rural counties such as those in Western Kenya, where governance issues, resource scarcity, and inadequate HR infrastructure may complicate the execution of thorough HR audits.

Conducting a study on the impact of HR audits on employee performance in the county governments of Western Kenya is crucial for tackling the distinct governance and administrative difficulties in this area. Western Kenya, encompassing counties like Kakamega, Bungoma, Busia, and Vihiga, confronts substantial challenges including resource mismanagement, elevated worker turnover, absenteeism, and inadequate service delivery (Public Service Commission, 2021). These counties frequently experience insufficient human resources policies, ineffective enforcement of labor law compliance, and an absence of standardized performance management systems. In contrast to metropolitan counties, rural counties in Western Kenya have exacerbated difficulties stemming from inadequate human resources infrastructure, insufficient training for HR personnel, and a deficiency in the competence to execute and maintain HR audits. A concentrated examination of this region will yield empirical information on the customization of HR audits to address the distinct requirements of these counties, elucidating the factors that enhance employee performance. Furthermore, by especially focusing on HR officers, the study will pinpoint deficiencies in training, resources, and policy compliance, offering pragmatic solutions to enhance human resource management and service delivery in a little explored domain. This study aims to elucidate the effective implementation of HR audits in rural county governments in Kenya, in light of the growing significance of HR audits in enhancing public sector performance worldwide, hence fostering improved public service and governance outcomes.

5.0 METHODOLOGY

Human Resource Audit (HRA) procedures, particularly concerning HR compliance, HR policy, and employee performance in county administrations of Western Kenya. The counties of Vihiga, Kakamega, Bungoma, and Busia were chosen because to persistent governance issues, including elevated staff turnover, low morale, and insufficient HR audit practices, which adversely impact performance (Public Service Commission, 2021). The research concentrated exclusively on HR officers in these counties, selected for their direct engagement in HR audits and policy execution. The population of human resource officers in these counties is approximately 103. A sample size of 80 HR officers was calculated using Yamane's formula (1967), and data were gathered through structured questionnaires that were pre-tested for reliability (Cronbach's alpha = 0.85) and validity. Descriptive statistics and correlation analysis were employed to examine the data and investigate the association between HR audit processes and employee performance (Creswell, 2014; Kothari, 2004; Tavakol & Dennick, 2011).

6.0 FINDINGS AND DISCUSSIONS

The Model Summary table presents the results of the regression analysis conducted to determine the relationship between Human Resource Audit practices (including Compliance and Legal Requirements, and Policies and Procedures) and employee performance

Table 1: Summary Model Results

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Change Statistics					
					R Change	Square Change	F	df1	df2	Sig. Change
1	.705 ^a	.497	.484	.14192	.497	37.545	2	76	.000	

a. Predictors: (Constant), Policies and procedures, Compliance and legal requirements

The R-value of 0.705 indicates a strong positive correlation between the predictors and employee performance. The R Square value of 0.497 means that approximately 49.7% of the variance in employee performance can be explained by the combined effects of compliance/legal requirements and HR policies and procedures. The Adjusted R Square value of 0.484 suggests that after accounting for the number of predictors, the model still explains nearly 48.4% of the variation in employee performance. The F-statistic of 37.545, with a significance level of 0.000, indicates that the overall regression model is statistically significant, meaning that the predictors significantly impact employee performance.

The Coefficients table outlines the specific contributions of each predictor variable to employee performance

Table 2: Model Coefficient Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	1.217	.249		4.886	.000
	Compliance and legal requirements	1.138	.251	.371	4.537	.000
	Policies and procedures	2.569	.375	.560	6.848	.000

a. Dependent Variable: Employee performance

The unstandardized coefficients indicate that for each unit increase in compliance and legal requirements, employee performance increases by 1.138 units, while for each unit increase in policies and procedures, performance increases by 2.569 units. Both coefficients are significant at the 0.000 level, indicating that these variables have a statistically significant impact on employee performance. The standardized beta values show that policies and procedures (beta = 0.560) have a stronger effect on performance compared to compliance and legal requirements (beta = 0.371). This suggests that well-defined HR policies and procedures have a more pronounced influence on improving employee performance. The high significance values (t-values of 4.537 and 6.848 for compliance/legal requirements and policies/procedures, respectively) further reinforce the importance of these factors in driving performance outcomes.

The results from the Model Summary and Coefficients tables underscore the essential importance of HR audit processes, particularly adherence to legal obligations and the execution of policies and procedures, in improving employee performance. The R Square value of 0.497 signifies that about 50% of the variance in employee performance is accounted for by these HR

audit processes, indicating a strong correlation between these practices and performance results. The model's high statistical significance ($p < 0.001$) indicates that the predictors are very pertinent to employee performance in the county administrations of Western Kenya. This corresponds with current literature highlighting the significance of systematic HR audits in enhancing organizational performance and aligning HR practices with performance objectives (Haines & St-Onge, 2020).

The Coefficients table highlights that policies and procedures exert a greater influence on employee performance than compliance and legal requirements, as indicated by a higher beta value. This indicates that clear, well-organized HR rules that offer guidance and structure to employees are more effective in enhancing performance than simply complying with legal obligations. This research substantiates the idea that HR policies not only guarantee compliance but also foster an atmosphere of equity, transparency, and incentive, all of which boost employee productivity and pleasure. The outcomes of this study corroborate the conclusions of Fitz-enz (2000) and other researchers, emphasizing that HR policies aligned with business objectives markedly enhance employee performance.

Human Resource Audit practices, particularly adherence to legislative mandates and clearly articulated rules and processes, and their impact on employee performance among the county governments in Western Kenya. The findings, indicated by an R-square value of 0.497, demonstrate that almost 50% of the variance in employee performance can be ascribed to these HR strategies. This corresponds with earlier research by Haines and St-Onge (2020) and Kamau and Muturi (2021), which also highlight the beneficial effects of HR audits on performance, especially when compliance and explicit policies are established. This study offers a distinctive perspective by examining rural county governments in Kenya, where human resource practices are frequently underdeveloped and resource limitations are more evident, in contrast to earlier research that predominantly concentrated on the private sector or confined urban environments. The results indicate that policies and procedures exert a greater influence on performance than adherence to legal mandates, aligning with Fitz-enz's (2000) assertion that systematic HR rules foster a more motivated and organized workplace. This study addresses gaps identified in prior research, including the absence of investigation into the mechanisms connecting HR audits to performance and the insufficient emphasis on rural counties, by examining how particular HR practices can be customized to enhance employee performance in this under-explored area.

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