

**HUMAN RESOURCE AUDIT AND EMPLOYEE PERFORMANCE IN
PUBLIC UNIVERSITIES IN WESTERN KENYA**

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**A THESIS SUBMITTED TO THE DEPARTMENT OF BUSINESS
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BUSINESS ADMINISTRATION (HUMAN RESOURCE) OF KAIMOSI
FRIENDS UNIVERSITY**

2024

DECLARATION

This thesis is my original work and has not been submitted for the award of a degree in any other University.

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ABSTRACT

Human resource audit is one of the critical aspects of employee performance in universities that helps in ensuring all the policies, procedures and practices of the university are adhered to by the management and other employees. Employee performance has been reported to be low in many universities. This is because of non-adherence to the university policies and practices. Many studies conducted so far on human resource audit and employee performance have focused on commercial banks and county governments while limited studies have focused on universities especially those within Western Kenya. The main objective of this study was to establish the influences of human resource audit on employee performance of public universities in Western Kenya. The specific objectives were; to determine the influence of compliance audit on employee performance, to establish the influence of strategic audit on employee performance, to investigate influence of functional audit on employee performance and to evaluate the influence of value for money audit on employee performance of public Universities in Western Kenya. The study was based on human capital theory, resource-based theory and contingency theory. The study adopted descriptive research design. The target population for the study was 187 respondents comprising 9 registrars, 9 assistant registrars, 121 administrative assistants and 48 internal auditors in all public universities in western Kenya. Stratified random sampling was used to select 127 respondents. Questionnaires were used to collect primary data. Pilot study was done in Moi University. Reliability was tested using Cronbach's alpha and validity using experts and factor analysis. Descriptive and inferential statistics was used to analyze data. Multiple regression analysis indicated that human resource audit had a positive and significant influence on employee performance. A unit increase in compliance audit, strategic audit, functional audit and value for money audit would lead to subsequent increase in employee performance by 0.178, 0.216, 0.95 and 0.278 units respectively. The study established that 61.6% variation in employee performance was caused by human resource audit. The study findings will be useful for policy making in public and private universities and form a basis for future studies by contributing to the pool of existing literature. The study concluded that implementation of human resource audit positively and significantly influences employee performance in public universities in western Kenya. The study recommended that universities should plan for compliance audit at least twice per year, it was recommended that universities should form a strategic committee to formulate a good strategic plan for the university, it was again recommended that the university should put in place relevant internal control measures that will help in tracking each employee's performance and it was also recommended that the university should formulate organization objectives that are achievable by the university.

DEDICATION

This thesis is dedicated to my dear husband, Charles K. Chirchir, and children, Sibel, Kevin, Samara, Kenlie and Karson.

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ACRONYMS

CA	Compliance audit
EP	Employee performance
FA	Functional audit
HR	Human resource
HRA	Human resource audit
HRM	Human resource management
VM	Value for money audit
SA	Strategic audit
SPSS	Statistical package for social sciences

OPERATIONAL DEFINITION OF TERMS

- Human resource audit** A systematic assessment of an organization's HR policies, practices, and procedures to evaluate their effectiveness and alignment with organizational goals. In the context of this study, it involves examining HR processes within public universities in Western Kenya to assess their efficiency, compliance, and impact on employee performance.
- Compliance audit** This type of audit focuses on ensuring that an organization adheres to relevant laws, regulations, and internal policies. In this study, a compliance audit would involve assessing whether HR practices within public universities in Western Kenya comply with national labor laws, educational regulations, and institutional policies.
- Strategic audit** A strategic audit evaluates an organization's overall strategic direction and its alignment with its mission, vision, and long-term goals. In this study, a strategic audit of HR in public universities in Western Kenya would assess how HR practices contribute to achieving the universities' strategic objectives and supporting their mission in terms of enhancing employee performance.
- Functional audit** It is an audit that determines whether a deployed service in a university is functioning human resource

audit examines the policies, practices, and strategies of an organization to establish its effectiveness.

Value for money audit

This type of audit focuses on evaluating whether resources are being utilized efficiently and effectively to achieve desired outcomes. In the context of this study, a value for money audit of HR in public universities in Western Kenya would assess whether investments in HR practices yield satisfactory returns in terms of enhancing employee performance relative to the resources expended.

Employee performance

Effectiveness and efficiency with which employees fulfill their job responsibilities and contribute to organizational objectives. In your study, employee performance would encompass factors such as productivity, job satisfaction, engagement, and achievement of academic or administrative goals within public universities in Western Kenya.

Public universities

These are educational institutions that are funded and operated by the government, usually offering a wide range of undergraduate and postgraduate programs. In the context of this study, public universities in Western Kenya are the specific institutions under investigation for their HR audit and their influence on employee performance

Western Kenya

This geographical region encompasses several counties in Kenya, including Bungoma, Busia, Kakamega, Vihiga, Kisumu, Nyamira, Kisii, Siaya, Migori and Homa Bay. In this study, Western Kenya serves as the specific geographical area where public universities are located and where the investigation into HR Audit and employee performance is conducted

CHAPTER 1

INTRODUCTION

1.1 Background of the study

In the current economy, the staff performance is one of the key criteria of universities for getting competitive edge over others. The performance of employees in many universities is still rated low. This is because universities do not have the right people in their right jobs leading to low standards in the quality of work. The employee performance is still wanting due to inadequate and ineffective human resource practices and processes and improper policies, procedures, documentations, systems and practices (Diamantidis & Chatzoglou, 2019).

Every university strives for employee performance in order to meet its goals and operate at peak efficiency; as a result, performance must be regularly assessed in terms of effective and efficient service delivery, staff output skills, and system functionality. Employee performance reflects productivity and competence with regard to stated intentions, goals, or principles, making it one of the key metrics used to gauge organizational performance (Odero & Makori, 2018).

Numerous universities are struggling to achieve and maintain a competitive edge as a result of the intense rivalry and elevated customer expectations brought about by globalization. Universities have adopted human resource audits as a human capital management strategy to verify compliance with established procedures and policies intended to improve employee performance because universities' investment in human capital has been recognized as a crucial factor for realizing and maintaining a competitive edge (Wahyudi, 2018).

Organizations engage in the practice of conducting a Human Resource Audit in order to obtain a comprehensive assessment of the organization's general condition

and to determine the effectiveness of specific systems that have been implemented. Additionally, this practice aids organizations in identifying any deficiencies or shortcomings, while also facilitating a comparison between the intended objectives and the actual execution. Organizations have the ability to recruit and retain high-performing individuals who contribute to the attainment of their objectives by using efficient human resource auditing practices. An evaluation of the results of the human resource function is necessary to guarantee operational efficiency and satisfaction of users or clients. A comprehensive evaluation of human resource operations, known as a human resource audit, encompasses several facets such as recruiting and selection, administration of compensation and benefits, performance management, training and development, human resource information systems (HRIS), and record keeping (Odero & Makori, 2018).

Every human resource function should be carried out in accordance with the university's strategic goals. Finding "gaps" can improve legal compliance as well as the effectiveness and productivity of the organization's HR operations. This has a big impact on employee satisfaction and quality improvement procedures. The most precious assets in the firm are its human resources, which provide it a competitive advantage. By selecting the primary resource that merits optimization, the management of the organizations be aware of the true importance of its staff. Periodically assessing this important asset's contribution to university goals is a good idea (Daddi, Giacomo, & Iraldo, 2018).

The human resource audit is a method used to assess the effectiveness of human resource policies, processes, and practices in the workplace. Its purpose is to examine and evaluate the implementation, use, and overall effectiveness of these elements. This method additionally includes identifying concerns and seeking solutions prior to the issues reaching an unmanageable state, thereby providing a time to assess the efficacy

of an institution's actions and explore other approaches that are more efficient and cost-effective (Vasantham, 2020).

The human resource audit is an essential tool utilized to identify areas of concern within an organization, enabling it to make informed decisions and benchmark its performance against other institutions. For an organization to attain success, it is imperative that it effectively fulfills the requirements of its consumers, employees, and investors. Academic institutions, similar to other enterprises, are required to demonstrate strong performance in order to sustain their competitive edge (Nieves & Quintana, 2018).

The process of conducting a human resource audit involves evaluating various employee activities, including the systematic verification of job analysis and design, recruitment and selection procedures, orientation and placement processes, training and development initiatives, performance appraisal and job evaluation methods, as well as employee and executive compensation practices. This audit serves as a crucial tool for mitigating legal and regulatory liabilities that may arise from an organization's human resource policies and practices, while also identifying potential areas of legal risk (Pamela, Umoh, & Worlu, 2017).

The precarious employment environment in India today necessitates that firms find, manage, and keep exceptional workers while avoiding any legal liability based on employment practices. The majority of organization managers agree that employing effective people management techniques results in higher performance and gives the company an enduring competitive advantage. So, in order to be competitive in this evolving labor market, firms must regularly upgrade their human resources. The human resource audit helps a company evaluate and critically assess the efficient operation of its human resource activities and workforce. There is a widespread perception that human resources have not lived up to the expectations of the top management or the

line managers, despite the significant investments made in this area by several firms (Srinivas & Sirisetti, 2022).

Many organizations in Europe have claimed that employee performance is declining as a result of insufficient internal controls. One of the most crucial resources that give businesses a competitive edge is their human resource pool since it boosts productivity. Human resource management decides how to justify the performance and operational workload of employees in order to adapt to the changing workplace. High management should have concrete and quantifiable statistics for all HR function activities. An organization can review and critically evaluate the efficient operation of its human resource operations through human resource audit (Daddi, Giacomo, & Iraldo, 2018).

In the United States, human resource audit has been established as one of the key functions that solved many challenges facing organizations. The major problem in the United States was ignorance of organization policies and procedures. Effective human resource audit in organizations revealed these problems, and the organization innovated ways that helped all employees strictly adhered to the policies and procedures laid down. An evaluation of the outcomes of the human resource function is required to ensure operational effectiveness and user or customer satisfaction. A human resource audit examines all aspects of HR operations, including hiring and selection, calculating salaries and benefits, tracking performance, managing training and development, and maintaining records. Every human resource function should be carried out in accordance with the university's strategic goals. Finding "gaps" can improve legal compliance as well as the effectiveness and productivity of the organization's HR operations. This has a substantial positive impact on processes for quality improvement and employee happiness (Khan, 2017).

In the context of Ghana, the practice of conducting a human resource audit has gained significance as a valuable tool for assessing the effectiveness of Human Resource Management. The notion is widely acknowledged and implemented in many regions of the nation. Currently, a significant number of organizations are allocating their resources exclusively to the practice of human resource audit. The implementation of a human resource audit was deemed important in order to ensure the quality of the human resources within the company, hence upholding the overall organizational quality. The Human Resources Audit is a thorough approach used to assess existing human resources policies, processes, paperwork, and systems. Its purpose is to identify areas that require reform and enhancement within the human resource function, while also ensuring compliance with constantly evolving laws and regulations (Adom & Andoh, 2022).

The current administration in Nigeria adopted human resource audit as a result of the public institutions' rising productivity to levels comparable to those of the private universities. Nigeria needs to invest more in research and development, capital and human resources, better education and training, and a modernized production infrastructure if it wants to reduce the gap between the public and private sectors. A continuous human resource audit process was used to boost productivity since it highlighted how important it is for modern businesses to increase productivity and get a competitive edge (Chukwuka & Nwakoby, 2018).

In the Ethiopian context, there emerged a pressing demand for the establishment of legal frameworks and more transparency within the public sectors. The aforementioned circumstance has prompted numerous management teams within firms to embrace the implementation of consolidated and coordinated sets of compliance controls. This technique is employed to effectively meet the governance requirements in Ethiopia while minimizing redundant efforts and resource allocation. This

necessitates the implementation of regulatory compliance, which delineates the goal that organizations endeavor to achieve in their endeavors to ensure that they possess knowledge of and undertake measures to adhere to relevant laws and regulations (Menza, Aga, & Jerene, 2019).

In Kenya, the majority of organizations have come to take human resource auditing for granted. Managers and stakeholders have not sufficiently established the value of this significant endeavor. The primary objective of conducting an HR audit is to identify strategies for effectively and efficiently delivering operations and services in accordance with industry best practices. This involves reviewing human resource operations and processes. The operations and services encompass a comprehensive assessment of the payroll processes and procedures, the overarching framework, duties, and methodologies of the human resource department, along with the HR practices and organizational policies aimed at enhancing efficiency, effectiveness, and departmental responsiveness (Kooli & Abadli, 2022).

The Kenya Auditing Standards prioritize effectiveness, economy, and efficiency, rather than focusing on value for money. In order to effectively showcase value for money, it is imperative to consider three distinct ways: the compliance approach, the productivity approach, and the value-for-money strategy. These techniques collectively contribute to the demonstration of value for money. Productivity evaluation is a common program for increasing worker productivity, work processes, cost-to-income ratios, and asset utilization, among other things. The efforts that individuals make to increase productivity may also be heavily influenced by organizational characteristics including management style, organizational culture, and technological advancements. As a result, human resource audits were widely used to assist manage staff productivity (Ambuso, 2017).

In Kenya's public universities, there has been widespread underperformance that is evident in the form of poor service delivery, corruption, and complaints. Universities like Moi University, University of Nairobi, and Kenyatta University are among the top with low employee performance, according to the Kenya National Audit Office. This is because of a high number of poor service delivery due to the hiring of unqualified personnel in some offices and a lack of adherence to the university's deployed services and functions. The methods utilized in the HR audits may have contributed to the difficulties mentioned (Auditor General Report , 2021).

1.2 Statement of the Problem

Human resource audit is the most critical aspect in successful organizations. It is an effective tool that aims at examining and evaluating the policies, procedures, and practices about their application use in the workplace. Human resource audit ensures that employees adhere to the policies, practices and tunes within the university hence improving employee performance (Vasantham, 2020). Despite adoption of human resource audit in the university, employee performance is still inadequate. Some employees feel underutilized or undervalued within their respective roles. This underutilization stem from mismatches between employee skills and job responsibilities, potentially leading to decreased morale and performance. There is also a notable turnover of faculty and administrative staff within public universities in western Kenya. This turnover is due dissatisfaction with HR practices, inadequate professional development opportunities, or ineffective recruitment and retention strategies. In Maseno university auditor general report established that 54% of the employees were deployed to the offices where they are not supposed to be due to lack of relevant skills to work in those offices. In Moi University stoppage of work by employees due to strikes, go slows and boycotts were witnessed and 30% of the employee turnover was witnessed (Auditor General Report, 2021). This situation of

employees not adhering to the university policy and procedures have made many employees to be terminated, the university public image has been ruined and the university projects have stalled due to not strictly adhering to the university plans. Minimal studies have been conducted on how human resource audit and employee performance in universities especially universities located in western Kenya. Existing literature lacks comprehensive studies that systematically evaluate all aspects of HR practices within public universities in western Kenya, including recruitment, training, performance management, and employee engagement initiatives. Hence, there need for a study to focus on human resource audit and employee performance in western Kenya.

1.3 Research objectives

1.3.1 General objective

The general objective of this study was to establish the influences of human resource audit on employee performance of public universities in western Kenya.

1.3.2 Specific objectives

- i. To determine the influence of compliance audit on employee performance of public universities in western Kenya.
- ii. To assess the influences of strategic audit on employee performance of public universities in western Kenya.
- iii. To establish the influence of functional audit on employee performance of public universities in western Kenya.
- iv. To evaluate the influence of value for money audit on employee performance of public universities in western Kenya.

1.4 Research Hypothesis

H0₁: Compliance audit has no significant influence on employee performance of public universities in western Kenya.

H0₂: Strategic audit has no significant influence on employee performance of public universities in western Kenya.

H0₃: Functional audit has no significant influence on employee performances of public universities in western Kenya.

H0₄: Value for money audit has no significant influence on employee performance of public universities in western Kenya.

1.5 Significance of the Study

The findings of this study will be of great benefit to the public universities' management. By conducting a human resource audit, universities can identify strengths and weaknesses in their HR practices. This knowledge can be used to enhance employee performance through targeted interventions such as training, development programs, or adjustments to policies and procedures. The study can provide valuable insights for university management in making strategic decisions related to human resource management. It can help in resource allocation, talent management, and overall organizational development.

The study will also benefit the employees of the Universities. Through the identification of areas for improvement in HR audit practices, employees may benefit from enhanced career development opportunities. This could include access to training programs, mentorship initiatives, or career advancement pathways. If the study reveals deficiencies in working conditions or employee welfare programs, it can prompt management to take corrective actions, leading to improved working conditions for employees.

Students from different universities will also benefit from this study as it enhances learning environment. A well-performing workforce contributes to the overall quality of education and services provided by the university. Students will benefit from a conducive learning environment where faculty and staff are motivated, engaged, and

supported. Improved employee performance will translate into better teaching quality and support services for students, ultimately enhancing the educational experience and outcomes.

The study can inform government policies and regulations related to human resource management in the education sector. This can contribute to the development of frameworks that promote employee welfare, professional development, and organizational effectiveness in public universities. Government and regulatory bodies can use the results of the study to hold universities accountable for their HR practices and performance outcomes. This can drive continuous improvement and ensure that public funds are used efficiently and effectively.

The study will influence policy directions to establish human resource audit departments and offer alternative employee performance mechanisms. In addition, it will advocate for the changes in strategies to be applied and various techniques for effective employee performances in these organizations.

The study contributes to the body of knowledge on human resource management practices in the context of public universities, particularly in the western Kenya region. Researchers and academia can use the findings as a basis for further research and scholarly inquiry in this area. The study will provide practical insights and lessons learned that can be applied in other organizational settings or serve as a benchmark for comparative studies in similar contexts.

1.6 Limitations of the Study

Bias will occur if the sample size is too small or if specific departments or employee groups are overrepresented. The researcher carefully selected a representative sample size and employ random sampling techniques to minimize bias. The researcher ensured diversity in the sample, such as including various academic disciplines and administrative departments, can also enhance representativeness.

Data collection methods such as questionnaires will introduce response bias or data entry errors. To mitigate risks, the researcher employed rigorous validation techniques, such as pilot testing survey instruments and conducting reliability checks, to ensure the accuracy and reliability of the data.

Limited resources will constrain the scope and depth of the study. To mitigate this the researchers seek external funding to access additional resources. Prioritizing key research objectives and employing efficient research methodologies helped maximize the use of available resources without compromising the quality of the study.

Ethical challenges such as confidentiality and informed consent need to be addressed. To overcome this, the researcher obtained ethical approval from Kaimosi Friends University school of graduate and NACOSTI. Ensuring participant confidentiality, obtaining informed consent, and maintaining data security protocols are essential steps that mitigated ethical risks.

1.7 Scope of the study

The study focused on human resource audit and employee performance in public universities in western Kenya. The study was limited to selected human resource audit variables such as compliance audit, strategic audit, functional audit and value for money audit. Public universities located in the western Kenya have been reported to have many cases raised concerning human resource audit. Like Maseno and Moi University have been reported to have deployed officers in the wrong offices (Auditor General Report, 2021). The study covered the operation of the universities for the 2021/2022 financial period.

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

This section consists of the theoretical framework, conceptual framework, empirical review of previous studies and the critique and research gap of the study.

2.2 Theoretical framework

This section discussed the theories that guided the study. This study was anchored on the following theories human capital theory, resource-based theory and contingency theory.

2.2.1 Human capital theory

This theory was postulated by Schultz (1961). According to Schultz, it is said that education or training has a positive impact on worker productivity as it equips individuals with valuable knowledge and abilities, thereby leading to an increase in their future income through higher lifetime wages. Human capital refers to the human element within a company, encompassing the collective intelligence, skills, and expertise possessed by individuals that contribute to the unique attributes of the firm. The generation of value is contingent upon the knowledge, skills, and abilities possessed by individuals, hence necessitating a focus on strategies aimed at recruiting, retaining, developing, and sustaining the human capital they embody.

The initial notion within human capital theory pertains to intellectual capital, which refers to the accumulation and transfer of knowledge within an organization. It encompasses intangible resources that are closely linked to individuals. The subsequent notion pertains to social capital, which encompasses the knowledge acquired through interpersonal connections both within and beyond the confines of the business. The ultimate notion is to organizational capital, which denotes the institutionalized knowledge of an organization that is systematically documented within a database

manual. The concept of human capital theory places significant emphasis on the inherent worth that individuals possess and may provide to an organization (Strober, 1990).

Human capital theory involves the identification of crucial performance drivers that generate value, the assessment of existing skills, the identification of skills that will be necessary in the present and future to achieve strategic objectives, the formulation of strategies to attract, cultivate, and retain these skills within the organization, and the establishment of a conducive culture and environment that facilitate organizational and individual learning, thereby satisfying the needs of both the organization and its employees. The question at hand pertains to the means by which an organization can successfully capture, record, and utilize both explicit and tacit information that is generated within its confines (Nafukho, Hairston, & Brooks, 2004).

The use of Human Capital Theory facilitates the assessment of individuals' significance within the corporate context, as well as their influence on the shareholders' rate of return. This finding illustrates the capacity of human resource approaches to deliver cost-effective outcomes, such as return on investment. This tool has the potential to provide guidance in shaping future human resources and company strategies. The data obtained from this study can be utilized to enhance the efficacy of the organization's human resource audit function by informing strategies and practices. According to Zhao (2008), the staffing function of human resource management is crucial for ensuring the effectiveness of the search, recruitment, and acquisition processes in securing people possessing the necessary human capital to meet the organization's requirements.

Education or training enhances worker productivity by providing valuable knowledge and skills, thereby augmenting workers' prospective income through the amplification of their lifetime wages. Scholars have extensively acknowledged the

significance of human capital, specifically education and training, in influencing the success of both employees and firms. The examination of human capital places individuals as the focal point of the economy's focus. The economy is heavily influenced by individuals, who play a crucial role in determining its level of prosperity or impoverishment. Human capital, which encompasses the skills, knowledge, and abilities of individuals, is a significant factor in both productivity and the overall well-being of people. Investing in human capital, which encompasses the development of parenting skills, formal education, and workplace training, has a significant role in enhancing an individual's and a nation's accumulation of human capital riches (Gillies, 2015).

The foundation of human capital theory is on the premise that formal education plays a crucial role in enhancing the productive capacity of a population. As per the perspective of human capital theorists, there exists a positive correlation between the level of education within a population and its productivity. Human capital theory places significant emphasis on the role of education in enhancing the productivity and efficiency of workers. This is achieved through the accumulation of cognitive resources, which are derived from both innate abilities and investments made in individuals. The concept of formal education is perceived as a strategic allocation of resources towards human capital, a notion supported by advocates of this theory who argue that human capital is equally, if not more, valuable than physical capital (Holden & Biddle, 2017).

The incorporation of human capital theory was of great importance in this study as it furnished valuable data that informed the development of strategies and practices aimed at enhancing the efficacy of the human resource function inside public universities. Furthermore, it facilitated the assessment of people's influence on business operations and their contributions to the firm. Hence, a comprehensive comprehension

of human resource theory is necessary to examine the compliance audit of human resource practices implemented by public universities, with the aim of enhancing the efficacy of the university's human resource function.

2.2.2 Resource-based theory

This theory was formulated by Edith Penrose in 1959. According to Penrose, it is argued that a company has the potential to attain and maintain exceptional performance provided it is capable of obtaining, retaining, and exercising control over valuable and distinctive resources. The values and human resource policies of an organization are a significant non-imitable resource. This is accomplished by ensuring that the organization attracts and retains individuals of superior quality compared to its competitors, fosters the development and cultivation of its distinctive intellectual capital, promotes a culture of organizational learning, and establishes specific values and shared cultures that unites the organization and provide it with direction.

The objective of the resource based view theory is to enhance resource capabilities through the attainment of strategic alignment between resources and opportunities, hence deriving value from the efficient deployment of resources. During the phase of strategy formulation, the resource based view theory offers a framework for analyzing the pool of human resources that possess the capability or lack the capability to execute a specific strategy. The resource based view theory is a framework that examines the internal strengths and weaknesses of organizations, with a particular focus on the development of valuable resources and the elimination of barriers (Hart, 1995).

The values and human resource policies of an organization are a significant resource that cannot be easily replicated. The attainment of this objective is realized through the implementation of strategies aimed at guaranteeing that the firm possesses individuals of superior quality in comparison to its competitors. The development and

cultivation of the business' distinct intellectual capital, the promotion of organizational learning, and the establishment of organization-specific values and culture are essential factors that contribute to the cohesion and direction of the organization. The significance of the resource-based view theory lies in its emphasis on the management of human capital and its rationale for investing in individuals to enhance organizational capabilities through resourcing, talent management, and learning and development programs (Wade & Hulland, 2004).

The resource-based concept posited that a company's internal resources, encompassing assets, capabilities, processes, structures, systems, information, knowledge, and firm qualities, have the potential to enable the attainment of enduring competitive advantages and superior financial performance relative to rivals. Moreover, the individual expressed that in order for internal resources to have value and provide a competitive advantage over possible rivals, they must possess the qualities of being valued, rare, unique, and non-substitutable. According to proponents of the resource-based perspective theory, it is imperative for a corporation to cultivate distinctive and specialized internal resources, encompassing assets, competences, and capabilities. This strategic approach empowers the firm to surpass possible competitors by adopting novel and differentiated practices. The aforementioned article by Arend and Levesque (2010) outlines the various characteristics that a company can leverage in order to formulate and execute plans that generate value and enhance its overall performance.

The perspective of the resource-based firm view and the subsequent resource-based theory offer a significant framework for elucidating and forecasting the foundation of a firm's competitive advantage and performance. The utilization of the term "resources" in many situations within everyday English might lead to confusion while attempting to comprehend resource-based philosophy. Differentiating strategic

resources from other types of resources is of utmost importance (Ruivo, Oliveira, & Neto, 2015).

Money is widely seen as a valued resource by the majority of individuals. Tangible assets, such as an automobile and a residential property, are significant resources as well. Nevertheless, in the analysis of organizations, resources that are often found, such as cash and automobiles, are not typically considered to be strategic resources. In addition, it is worth noting that resources such as monetary funds and transportation assets possess inherent value, however susceptible to being readily obtained by other entities. According to Miller (2019), it is not feasible for an organization to maintain a competitive advantage only relying on shared resources.

Resource-based theory draws upon prior conceptualizations of resources, although it enhances them by incorporating advancements in at least two distinct dimensions. To commence, it can be argued that resource-based theory offers a more comprehensive framework for the analysis of organizations. Based on the principles of resource-based theory, a firm's long-term performance is contingent upon the possession of resources that are deemed valuable, scarce, difficult to copy, and lacking in substitutability. Strategic resources possess the potential to establish the foundation for the cultivation of firm capabilities, ultimately resulting in sustained superior performance. According to McGahan (2021), the ability to bundle, manage, and effectively utilize resources is essential for enhancing consumer value and establishing a competitive edge.

The human resource is widely regarded as the most crucial asset inside a corporation. The field of human resource management ensures the establishment of a strategic alignment between available resources and potential opportunities. This alignment is achieved through the efficient deployment of resources. The development of human resources is of paramount importance as it guarantees the attainment of the

strategic objectives of a corporation. Hence, the study found resource-based theory to be applicable in guiding the second objective, which aimed to evaluate the influence of strategic audit on staff performance in public universities located in western Kenya.

2.2.3 Contingency theory

The contingency theory of leadership was formulated by (Fiedler, 1964). Fieldler's work underscores the significance of both the leader's personality traits and the contextual factors within which the leader functions. Scholars specializing in contingency theory have posited that the effectiveness of human resource initiatives is contingent upon their right integration within a particular organizational and environmental context. The contingency theory of leadership posits that the effectiveness of leadership is contingent upon the specific circumstances in which it is applied. The appropriateness of an individual's leadership style is contingent upon the specific situation at hand. According to this theoretical perspective, an individual's leadership effectiveness might vary depending on the specific situational context.

The contingency theory of leadership places emphasis on the examination of various leadership styles. In order to operationalize this theory or any of its associated models, it is imperative for leaders to possess a comprehensive understanding of their own unique leadership style, as well as a keen awareness of their individual strengths and shortcomings. In order for individuals to ascertain their leadership qualities, it is imperative that they exhibit honesty, engage in self-reflection, and demonstrate vulnerability (Tosi-Jr & Slocum-Jr, 1984).

This notion pertains to the contextual factors surrounding a certain scenario or problem. Various models employ distinct elements to forecast the optimal leadership style. The application of the contingency theory of leadership can enhance leaders' awareness of potential areas for improvement. Nevertheless, it is imperative for leaders

to comprehend that the absence of desired outcomes in specific circumstances does not imply their inability to acquire the necessary skills for success (Donaldson, 2001).

The contingency theory emphasizes the significance of aligning human resource strategies with the specific conditions of a company, including its culture, operational processes, and external environment. In order to effectively address the requirements of both the business and its employees, human resource strategies must take into account the distinct needs of these stakeholders. The study examines the interconnectedness between strategic management and human resource management by evaluating the extent to which a company's business strategy aligns with its human resource policies and practices (Sillince, 2005).

The contingency theory establishes a clear connection between internal individuals, procedures, and policies, and the external market within the realm of corporate strategy. This connection guarantees the creation of skills that possess the capacity to serve as a significant driver of competitive advantage. According to the contingency approach, strategic human resource management is not the sole determinant of enhanced firm performance. Rather, it necessitates integration with other factors, and the influence of human resource practices on firm performance is contingent upon an organization's strategic postures (Islam & Hu, 2012).

The present theory is constrained by its inherent limitations in effectively including all dependent factors, as well as the challenges associated with establishing their interconnectedness and the subsequent impact of changes in one variable on others. The acknowledgment of the necessity to adapt to continuous environmental changes underscores the intricate nature of aligning human resources with corporate strategy. The Contingency theory builds upon the foundational components of System Theory. It is acknowledged that an organization is a dynamic system consisting of interrelated subsystems. The subsequent statement posits that the conduct of individual

sub-units is contingent upon both intrinsic and extrinsic environmental circumstances (Alexander, 2017).

Managers and team leaders benefit greatly from the contingency theory of leadership because it encourages them to be realistic. It encourages them to assess situations and view team members as unique individuals rather than attempting to implement a one-size-fits-all approach. Contingency planning also promotes workplace creativity and flexibility (McAdam, Miller, & McSorley, 2019). Leaders and managers can modify their approach depending on the circumstances and the capabilities or experience level of their team. These changes provide opportunities for them to think outside the box and come up with new solutions (Harney, 2023).

The relevance of this theory to this study was justified by the fact that it focuses on linking the relationship between the employees' expertise and the organizational policies, plans and procedures that are strategically aimed at achieving organizational objectives. Functional audit is responsible for ensuring that there is connectivity between the organizational structure, internal control measures and organizational culture for effective and efficient employee performance.

2.3 Conceptual framework

The conceptual framework is the structure that demonstrates the relationship between the study's variables (Kothari, 2004). Figure 2.1 illustrated the relationship between compliance, strategic and functional audit as independent variables, and employee performance as dependent variables.

Independent variables

Dependent variable

Human resource audit

Employee performance

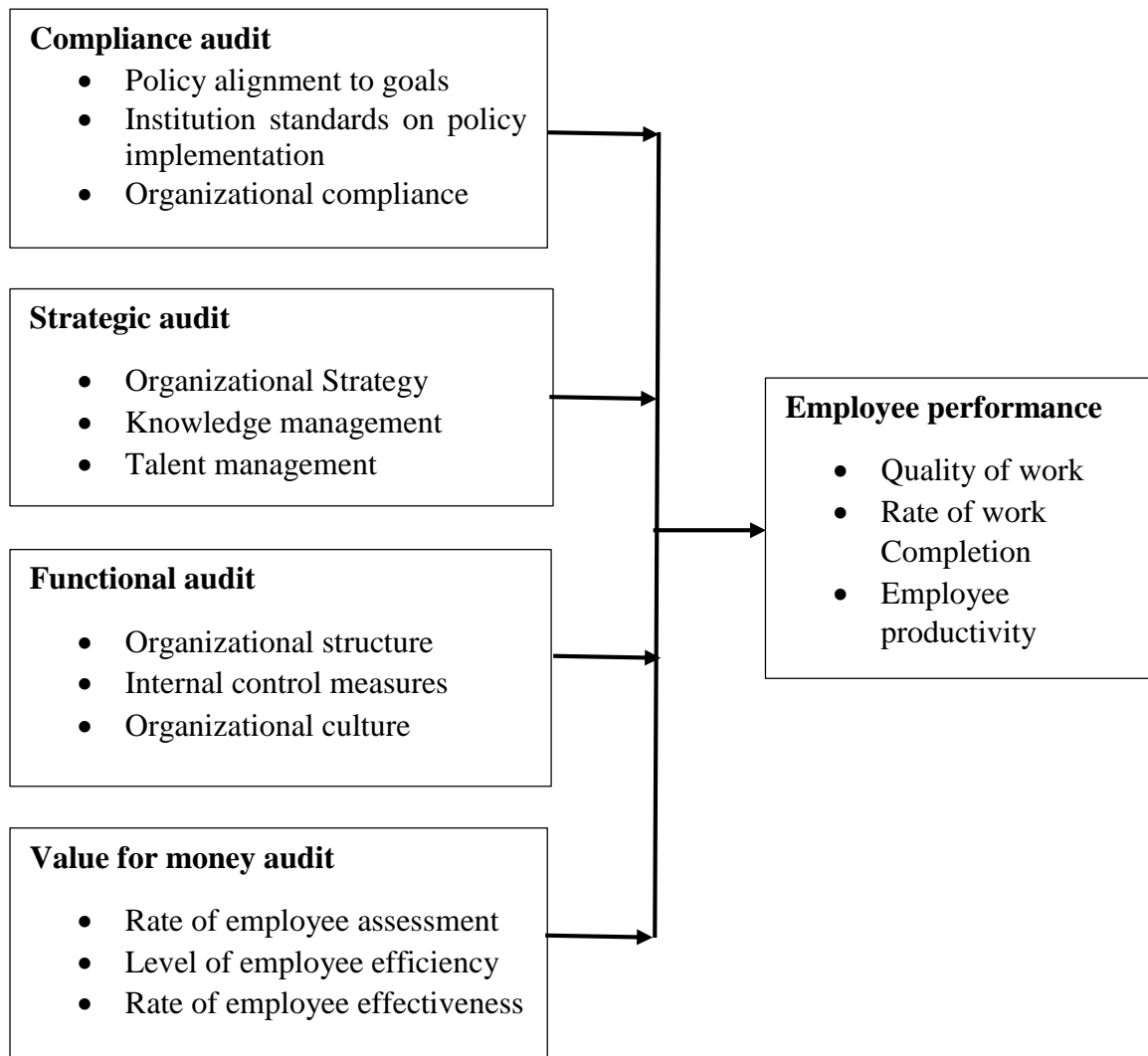


Figure 2. 1: Conceptual framework

Source: Researchers theorization.

2.3.1 Human resource audit

Human resource auditing refers to a structured and methodical process aimed at assessing and enhancing the efficiency and effectiveness of an organization's human resource management system. This evaluation is conducted by comparing the system to pertinent internal and external benchmarks and evaluating its appropriateness in relation to the organization's strategic and operational objectives. A human resource audit refers to a methodical examination and analysis of different human resource

functions, which is afterwards followed by a concise overview of the identified findings and suggestions for rectifying any shortcomings (Ambuso, 2017).

The process of systematically examining and evaluating various aspects of human resource management, including job analysis and design, recruitment and selection, orientation and placement, training and development, performance appraisal and job evaluation, employee and executive remuneration, motivation and morale, participative management, communication, welfare and social security, safety and health, industrial relations, trade unionism, and disputes and their resolution, is commonly known as a human resource audit (Kiarie, 2018).

2.3.2 Compliance audit

A compliance audit entails the examination of the execution of work systems (business processes) that pertain to all human resource activities. Hence, within the realm of human resources, the compliance audit is commonly denoted as the critical process audit view, as it prioritizes the examination of all processes inside the system. According to Margareta and Kuncara (2021), the findings of the compliance audit are thereafter communicated to a superior individual or entity within the audited firm and are not divulged to external parties.

In contrast to other stakeholders, management typically exhibits the highest level of interest in the outcomes of the compliance audit. Consequently, the predominant portion of this category of audit tasks is commonly executed by auditors operating within the corresponding organizational division. In contrast, compliance audits can be conducted by auditors who are designated by external entities involved in the auditing process, such as auditors and public accounting firms that carry out autonomous assessments of financial statements (Islam, Deegan, & Gray, 2018).

2.3.3 Strategic audit

A strategic audit is a diagnostic instrument employed to detect potential human resource challenges that a university may face across several domains. It aims to produce suitable solutions and provide insights into the organization's strengths and shortcomings. Additionally, it can be characterized as a mechanism that discerns the fundamental origins of issues and offers precise remedies through preventive measures, thereby guaranteeing the absence of harm to persons or the organization (Alnadi, 2019). Al-Tarawneh, Al-Sarayreh, and Alhowas (2022) assert that the human resource strategic audit is a systematic approach employed to assess an organization's capacity to gain a competitive edge through the identification and implementation of strategic alternatives aligned with organizational objectives. The subsequent sections present detailed explanations of the interconnected aspects of strategic audit.

2.3.4 Functional audit

Functional audit is a process that determines whether a deployed service in a university is functioning. It analyzes the policies, procedures, and tactics implemented by an organization in order to determine its level of effectiveness. An assessment of the efficacy of the human resource function yields crucial insights for its strategic administration (Oza, 2020). The assessment of the human resource function's contribution is vital to ascertain its effectiveness in strategic endeavors as well as in service provision and support. The primary objective of conducting a functional audit is to evaluate the efficiency and efficacy of the human resource function within an organization, while also ensuring adherence to relevant regulatory requirements (Przewozna-Krzeminska, 2019).

2.3.5 Value for money audit

Value for money auditing, commonly referred to as performance audits or management auditing, is a recognized term in the field. The evaluation of the economic

and efficient utilization of funds, together with the effectiveness of associated programs in achieving their goals, is assessed through a value for money audit (Ike & Patience, 2022). Kururia (2018) defines value for money audit as the evaluation of an organization's utilization of resources. The concept of value for money entails evaluating how universities allocate their funding to effectively and efficiently implement programs, policies, and initiatives that contribute to the improvement of society, while maintaining an economical approach.

2.4 Empirical literature review

This section reviewed the previous studies on human resource audit and employee performance.

2.4.1 Compliance audit and employee performance.

Margaretta and Kuncara, (2021), aimed to determine the effect of compliance audit on standard operating procedures at Pumarin. The study targeted employees of Pumarin Company. The study adopted qualitative data which was collected using interviews, observations and from records of the company. It employed qualitative descriptive analysis technique. The study results indicated that compliance audit of human resource has positive and significant effect on standard procedure at Pumarin company.

Islam, Deegan, and Gray (2018), the researchers aimed to assess the impact of social compliance audits on the performance of supply chains in multinational corporations. The social rituals of human audits provide compelling evidence. The research focused on individuals who serve as auditors and suppliers for corporations. The data was gathered by the administration of questionnaires and conducting interviews. The research employed descriptive data analysis approaches. The findings of the study indicate that the implementation of social compliance audits had a

favorable effect on the operational outcomes of Multinational Corporations operating in Bangladesh.

Ambuso (2017) examined the correlation between human resource audit and organizational performance. The research employed a descriptive survey design methodology. The target demographic encompassed a total of 750 individuals in managerial positions and 1360 individuals at the operational level. A sample size of 15% was selected from a population of 2110 employees, resulting in a total of 330 employees. The employees were subjected to stratification and subsequently selected using a random sampling process to partake in the study. The primary instrument employed for data collection in this study was a questionnaire. The data was subjected to analysis using descriptive statistics. Based on the research results, there exists a positive correlation between compliance audits and organizational performance.

Kibunja (2017), the researcher investigated the influence of compliance audits on the financial performance of donor-funded organizations located in Nyeri County. The study employed a descriptive research approach, with a population comprising of 84 respondents from the finance and accounting departments of 42 donor-funded organizations. Purposeful sampling was employed in order to include all of the intended participants. Data from primary sources was collected using a questionnaire. The financial performance of donor-funded organizations can be significantly influenced by their adherence to donor norms and laws.

2.4.2 Strategic audit and employee performance

Alnadi (2019), the objective was to assess the influence of strategic auditing on human resource management and its effect on the efficiency of personnel within the Jordanian Customs Department. Primary data was collected through the utilization of a questionnaire. The target population for this study encompassed all personnel within the Jordan Customs Department, spanning across upper, middle, and lower

management tiers, amounting to a total of 500 individuals. The acquired data underwent analysis utilizing both descriptive and inferential statistical methods. The research findings indicate that the strategic audit of human resource management, encompassing personnel auditing and policy auditing, has a statistically significant influence on the Jordanian customs department.

Al-Tarawneh, Al-Sarayreh, and Alhowas (2022) conducted an investigation on the impact of strategic auditing on the enhancement of human resource strategies in Jordanian Commercial Banks. The study examined several factors related to human resources in order to identify potential areas for improvement. The target group for this study included managers at both high and middle levels of the organizational hierarchy. A total of 249 individuals employed in the capital city of Jordan, specifically Amman, participated in a comprehensive study by responding to a questionnaire. Statistical approaches such as means and standard deviations were employed in the study of primary data. The effects of the key dimensions were assessed using multiple regression analysis and the Pearson correlation coefficient. The results suggest that the implementation of strategic auditing has a statistically significant influence on the enhancement of human resource practices inside commercial banks in Jordan.

Mounira, Khaled, Bagais, and Aljaaidi (2020) conducted an investigation of the actual implementation of human resource strategic auditing within the Algerian Water Enterprise of El-Taref. The study employed a quantitative methodology. The researchers utilized a questionnaire as a means of gathering data for the study. The population of interest for this study comprises all personnel employed at the Algerian Water Enterprise of El-Taref. A total of 47 questionnaires were disseminated to the entirety of the target group. This study employs a descriptive and analytical strategy, utilizing the field method for data collecting as the major tool. Additionally, statistical analysis is conducted using the global analysis method. The research findings indicate

that the utilization of human resource strategic auditing might serve as a valuable instrument for organizations in formulating and implementing an efficient strategic plan.

Abbas and AL-Tamimi (2020), the researchers aimed to examine the impact of human strategic auditing on enhancing the efficiency and effectiveness of government entities. The study employed a descriptive technique. The research employed quantitative data analysis and an analytical methodology to examine the impact of strategic audits on enhancing the operational efficiency and effectiveness of governmental entities. The target population of the study comprised individuals who were employed by the Iraqi Ministry of Health, including both employees and workers. Data collection was conducted through the utilization of questionnaires. The results of the study suggest that the implementation of human resource strategic auditing has a beneficial influence on the effectiveness and efficiency of county governments.

2.4.3 Functional audit and employee performance

Przewozna-Krzeminska (2019), the objective was to assess the impact of personnel functional audit on the management of human resources within local government entities. The study focused on those employed by municipal governments. The study employed a descriptive research design. The collection of primary data was conducted by the administration of questionnaires, followed by an analysis using descriptive statistics. The findings of the study suggest that the implementation of personnel functional audit has a beneficial effect on the management of human resources in local government entities.

Oza (2020), the objective was to evaluate the influence of human resource audit methods on the performance of organizations. This study examines the characteristics and dynamics of IT companies in India through a comprehensive case analysis. The study focused on a sample size of 110 individuals who were selected from four

information technology (IT) organizations. The study employed primary data collection methods, specifically utilizing questionnaires that were delivered online. The acquired data underwent analysis using both descriptive and inferential statistical methods. The results of the study suggest that there is a positive and significant relationship between the human resource functional audit and the organizational performance of IT companies in India.

Laboso (2017) conducted a study aimed at assessing the impact of human resource audit on the performance of commercial banks. The study employed a descriptive survey design. The target population of this study consisted of all commercial banks that were registered with the Central Bank and operating in Kenya as of December 31, 2014. The collection of primary data was facilitated by employing a semi-structured questionnaire. The data was subsequently subjected to analysis and interpretation employing descriptive statistics. The utilization of Pearson's correlation was employed in order to demonstrate a statistical association between HR audit practices and the performance of commercial banks. The findings of the study indicate that there exists a favorable and statistically significant correlation between the auditing of human resource functions and the performance of commercial banks.

Kiarie (2018), an inquiry was undertaken to evaluate the impact of human resource audit on several transportation businesses in Kenya. The study employed a descriptive survey design. Primary data was collected through the utilization of questionnaires. The target population of the study consisted of 28 individuals who were employed by various companies. Each participant in the study independently completed a total of 28 questionnaires. Subsequently, the gathered data was subjected to analysis and interpretation utilizing the Statistical Package for the Social Sciences (SPSS). The participants in the study were selected by the implementation of stratified sampling. The data was analyzed using descriptive and inferential statistics. The research findings

indicate that functional auditing, which is often referred to as training auditing, exerts a favorable and substantial impact on the performance of numerous group transport businesses operating in Kenya.

2.4.4 Value for money audit and employee performance

Ike and Patience (2022), investigated the impact of value for money audit on the achievement of government objectives. The study employed a survey research approach, wherein a total of 150 questionnaires were distributed among workers of the Edo State Civil Service Commission. The data that was gathered was subjected to analysis through the utilization of both descriptive and inferential statistical methods. The researchers employed purposive sampling as the sampling technique in this investigation. The study's hypotheses were tested using the Pearson Chi-square statistics. The statistical analysis using Pearson's chi-square test indicated a strong relationship between value for money audits and the attainment of government objectives.

Kururia (2018), the objective was to investigate the impact of value for money audits on public accountability. The research utilized primary data collection methods, with the questionnaire serving as the major tool for data gathering. The study utilized purposive sampling as the sample technique. A total of 32 questionnaires were distributed to the participants. The data that was gathered was subjected to analysis using both descriptive and inferential statistical methods. The findings of the study demonstrate that the implementation of value for money audit has a noteworthy and constructive impact on enhancing the accountability of public institutions.

Micah, Taiwo, and Ibrahim(2022), examined the perspectives of stakeholders regarding the influence of value for money audits on the promotion of effective public governance in Nigeria. The research utilized primary data that was gathered through the administration of questionnaires. The study's population consists of various

stakeholders who derive benefits from government acts in Nigeria. A purposive sample technique was adopted to select 150 respondents for the study. For the analysis, the study utilized ordinal logistic regression. The results indicated a significant correlation between effective governance and the assessment of monetary worth.

Ogungbade, Adebisi, Kolawole, and Lubo (2021), examined the effects of a value for money audit on the allocation of donor funding and the utilization of funds inside four international non-governmental organizations. The study employed a method of data collection that involved the use of questionnaires to gather primary data. A total of 160 questionnaires were sent among the staff members of the companies. However, only 116 of these questionnaires were collected and afterwards subjected to analysis employing the method of multiple regression. The research revealed that the implementation of value for money audits has a noteworthy impact on the acquisition of funds from donor agencies, as well as the effective usage of those funds.

2.5 Critiques and research gap

Table 2. 1: Critique and research gap

Title and Focus	Methodology	Findings	Research Gap
Margaretta and Kuncara, (2021) The effect of compliance audit on standard operating procedures at Pumarin.	The study targeted employees of Pumarin Company. The study adopted qualitative data which was collected using interviews, observations and from records of the company.	The study results indicated that compliance audit of human resource has positive and significant effect on standard procedure at Pumarin company.	The study was conducted outside Kenya hence there is a need for a similar study in Kenya.
Islam, Deegan, and Gray, (2018), the effects of social compliance audit on performance of Multinational Corporation Supply Chain. Evidence from social rituals of human audits.	The study targeted auditors and suppliers of the corporations. Data was collected using questionnaires and interviews. The study adopted descriptive data analysis techniques.	The study results showed that social compliance audit positively impacted the performance of Multinational Corporations in Bangladesh.	The study targeted auditors and suppliers of corporation hence there is need for another study to target human resource officers.
Ambuso, (2017), the relationship between human resource audit and organizational performance.	In this study, a descriptive survey design was used. Employees were stratified and then chosen at random to participate in the study. The main data collection tool for the study was a questionnaire. Descriptive statistics were used to analyze the data.	According to the study's findings, compliance auditing is positively related to organizational performance.	The study was conducted in Kisumu County government hence there is need for similar study in Public Universities
Kibunja, (2017), the impact of compliance audits on the financial performance of donor-funded	The descriptive research design was used in the study, and the population consisted of two	Compliance with donor rules and regulations played an important role in explaining the financial	The study focused on donor funded organizations in Nyeri county hence need for a similar study to

Title and Focus	Methodology	Findings	Research Gap
organizations in Nyeri County.	people in the finance and accounting department from 42 donor-funded organizations, for a total of 84 respondents. Purposeful sampling was used. A questionnaire was used to collect data from primary sources.	performance of donor-funded organizations.	focus on public universities.
Alnadi, (2019), the impact of strategic auditing on human resource management on the efficiency of Jordanian Customs Department employees.	A questionnaire was used to collect primary data. The study's target population consisted of all employees in the Jordan Customs Department at the upper, middle, and lower management levels, a total of 500 employees. The data collected was analyzed using descriptive and inferential statistics.	The study concluded that the strategic audit of human resource management in general (personnel auditing and policy auditing) in the Jordanian customs department have a statistically significant impact	The study was conducted outside Kenya hence need for a similar study to in Kenya focusing in Kenyan Universities.
Al-Tarawneh, Al-Sarayre and Alhowas, (2022), the effect of strategic auditing of various aspects to improve human resource strategies with its aspects such as human resources Jordanian Commercial Banks.	The intended target population consisted of high-level and middle-level managers. Multiple regression analysis and the Pearson correlation coefficient were also used to determine the effects of the main dimensions	The findings indicate that strategic auditing has a statistically significant impact in improving human resource methods in Jordanian commercial banks.	The study focused on Jordan Commercial banks hence need for a similar study to focus on Kenyan Public universities.
Mounira, Khaled, Bagais, and	The quantitative method was used	The study concluded that	The study was conducted in the

Title and Focus	Methodology	Findings	Research Gap
Aljaaidi, (2020), investigated the reality of human resource strategic auditing in the Algerian Water Enterprise of El-Taref.	in this study. The questionnaire was used to collect data for the study. The descriptive and analytical approach that includes the use of the field method in data collection by form as the primary tool for the study, as well as statistical analysis based on the global analysis method.	human resource strategic auditing is a tool that, when used correctly, can help companies develop an effective strategy.	Algeria water enterprise hence need for the similar study in Kenya focusing on public universities
Abbas and AL-Tamimi, (2020), the effect of human strategic auditing in improving efficiency and effectiveness of government units.	The descriptive approach was used in the study. The study's target population included employees and workers from the Iraqi Ministry of Health. Questionnaires were used to collect data.	The findings indicated that human resource strategic auditing has a positive impact on the effectiveness and efficiency of county governments.	The study was done in Iraq ministry of health hence there is need for a similar study focusing in Kenyan public universities.
Przewozna-Krzeminska, (2019), the effect of personnel functional audit on the human resource management of local government units.	The study targeted employees of local governments. Descriptive research design was adopted in this study. Primary data was collected by use of questionnaires and analyzed through descriptive statistics.	The study results indicated that personnel functional audit had positive impact on human resource management of local government units.	The study was done outside Kenya hence there is need for a similar study focusing in Kenyan public universities.
Oza, (2020), conducted a study to assess the impact of human resource audit practices on organizational performance.	A case study of IT companies in India. The study targeted 110 employees from 4 IT companies. The study used primary	The study findings indicted that, human resource functional audit is positively and significant related to organizational	The was conducted in India hence there is need for a similar study in Kenyan public universities

Title and Focus	Methodology	Findings	Research Gap
<p>Laboso, (2017), conducted a study to evaluate the effect of human resource audit on performance of commercial banks.</p>	<p>data which was collected by use of questionnaires which were distributed through online. Data collected was analyzed through descriptive and inferential statistics.</p> <p>The descriptive survey design was used in the study. The study's target population included all commercial banks registered with the Central Bank and operating in Kenya as of December 31, 2014. Primary data was collected through the use of a semi-structured questionnaire. The information was then analyzed and interpreted using descriptive statistics.</p>	<p>performance of IT companies in India.</p> <p>Study's findings indicated that human resource function auditing has a positive and significant relationship with commercial bank performance.</p>	<p>The study was conducted in Commercial banks hence there is need for a similar study in Kenyan public universities.</p>
<p>Kiarie, (2018), the effect of human resource audit on multiple transport companies in Kenya.</p>	<p>The collected data was then analyzed and interpreted using SPSS. The respondents were sampled using stratified sampling in the study. Descriptive and inferential statistics were used to analyze the data. Questionnaires were used to collect primary data. A descriptive</p>	<p>The study findings revealed that functional auditing, also known as training auditing, has a positive and significant effect on the performance of multiple group transport companies in Kenya.</p>	<p>The study was conducted in Transport companies in Kenya hence there is need for a similar study in Kenya public universities</p>

Title and Focus	Methodology	Findings	Research Gap
Ike and Patience, (2022), the role of value for money audit in the attainment of government objectives.	<p>survey design was used in the study.</p> <p>The survey research design was used in the study. The collected data was analyzed using descriptive and inferential statistics.</p> <p>Purposive sampling was used in this study. The Pearson Chi-square statistics were used to test the study's hypotheses.</p>	<p>The Pearson chi square statistics revealed that value for money auditing has a significant impact on the achievement of government objectives.</p>	<p>The study was conducted in Kenya hence there is need for a similar study in Kenyan Public universities</p>
Kururia, (2018), the effect of value for money auditing on public accountability, through a descriptive survey.	<p>The study employed primary data where questionnaire was the main data collection instrument.</p> <p>Purposive sampling was employed in the study. The respondents were sent 32 questionnaires.</p> <p>Data collected was analyzed through descriptive and inferential statistics.</p>	<p>The study results indicated that value for money audit has a positive and significant effect on the accountability of public institutions.</p>	<p>The study focused on financial accountability hence there is need for a similar study but focused on employee performance.</p>
Micah, Taiwo, and Ibrahim, (2022), assessed stakeholders' perceptions of the impact of value for money audits on good public governance in Nigeria.	<p>The findings demonstrated a positive association between good governance and value of money audit.</p>	<p>The study adopted primary data which was collected by use of questionnaires. Purposive sampling was used to choose 150 respondents and for analysis, the study employed ordinal logistic regression.</p>	<p>The study was conducted in Nigeria hence need for a similar study focusing on Kenyan Public Universities.</p>

Title and Focus	Methodology	Findings	Research Gap
Ogunbade, Adebiyi, Kolawole, and Lubo, (2021), the impact of a value for money audit on donor funding and fund utilization in four international non-governmental organizations.	The study collected primary data using questionnaires. Although 160 copies of the questionnaire were distributed to the organizations' staff, only 116 copies were retrieved and analyzed using multiple regression.	The study found out that value for money audit has a significant effect on funding from donor agencies and fund utilization	The study was focused on non-governmental organizations hence there is need for a similar study in Kenyan Universities.

CHAPTER 3

RESEARCH METHODOLOGY

3.1 Introduction

This section presented information on the research procedures that included; research philosophy, research design, study area, target population, sampling procedure, data collection, reliability, and validity test, data analysis and presentation, and ethical considerations.

3.2 Research philosophy

The research Philosophy encompasses a set of beliefs pertaining to the appropriate methods for collecting, analyzing, and employing evidence pertaining to a specific topic. This observation highlights the varying perspectives individuals adopt in relation to the concepts of reality, knowledge, and the existence of ideas. Additionally, it incorporates both established knowledge and beliefs, necessitating the transformation of beliefs into verifiable knowledge. There exist multiple research philosophies, such as positivism, interpretivism, constructionism, critical realism, and pragmatism (Collins & Hussey, 2014).

This study was grounded in the philosophical framework of positivism, which posits that reality exists independently of human perception, remains constant, and can be objectively observed and described without biasing the phenomenon being investigated. The choice of positivism as the theoretical framework for this study was deemed most suitable due to its ability to effectively describe the phenomena under observation. This approach facilitates the generation of empirical data that can be immediately observed and objectively assessed. Moreover, the adoption of this philosophy aligns well with the nature of the data gathered in this study, as it necessitates quantitative analysis. This philosophical framework also facilitates the utilization of statistical techniques for the purpose of evaluating the research hypothesis.

Positivists espouse the belief that an objective truth exists, which can be comprehended sufficiently to enable the prediction and manipulation of the world (Tamminen & Poucher, 2020).

3.3 Research design

The term "research design" encompasses the comprehensive approach and analytical methodology selected by the researcher to effectively integrate various components of the study in a cohesive and rational manner, so ensuring a comprehensive resolution of the research topic. The primary purpose of a research design is to guarantee that the evidence gathered allows for a logical and unambiguous resolution of the research topic (Dannels, 2018).

The research design employed in this study was descriptive research design. The present architecture facilitated the process of monitoring and collecting data pertaining to a particular topic, but refraining from making any attempts to deduce causal linkages. The comprehensive and precise depiction of the population or phenomenon being investigated is provided by the analysis of the data, which enables the identification of linkages, patterns, and trends (Bloomfield & Fisher, 2019).

The utilization of a descriptive research methodology facilitated the gathering of data pertaining to the impact of human resource audit on employee performance within Public Universities located in Western Kenya. The researcher successfully acquired unaltered facts regarding a contemporary occurrence, minimizing any substantial effect from the researcher, and endeavored to draw reliable conclusions through the utilization of this research methodology (Sileyew, 2019).

The descriptive research design employed in this study was deemed suitable due to its ability to provide a contextual analysis and understanding of human resource audit and employee performance in public universities in western Kenya. Through meticulous analysis of the various frameworks employed in human resource audits and

their interconnections, the design facilitated the acquisition of pertinent qualitative data pertaining to the research question.

3.4 Target population

The target population refers to a well-defined or pre-determined set of individuals, goods, dwellings, businesses, services, elements, or events that serve as the focus of the research inquiry. In order to conduct a rigorous analysis, it is imperative that the population under study satisfies the specified criteria and exhibits a high degree of homogeneity (Dahabreh & Hernan, 2019). The research focused on a sample of individuals holding key positions in the human resource and auditing departments within the public universities located in western Kenya. Specifically, the study included 9 registrars, 9 assistant registrars, 121 administrative assistants, and 46 internal auditors. The universities included in the sample were Masinde Muliro University of Science and Technology, Kibabii University, Kaimosi Friends University, Maseno University, Rongo University, Tom Mboya University, Alupe University, Kisii University, and Jaramogi Oginga Odinga University of Science and Technology.

Table 3. 1: Target population

Category	Number
Registrars	9
Assistant registrars	9
Administrative Assistants	121
Internal Auditors	48
Total	187

Source: Study Data (2023)

3.5 Sample and sampling technique

A sample refers to a specific subset of data that is deliberately chosen by a researcher from a larger population, employing a pre-established selection methodology. Sampling is a method utilized by researchers to methodically choose a smaller, yet representative, subset of goods or individuals from a predetermined population. This subset is then used as a source of data for the purpose of observation or experimentation, aligning with the study's aims (Etikan & Bala, 2017).

The sample size for the study was calculated using Yamane's Sample formula. The formula was developed by Yamane, (1967) and used by (Ngigi & Kawira, 2015).

$$n = \frac{N}{1+N(e)^2} \dots\dots\dots \text{Equation 3.1}$$

- Where: n = required sample size
- e = level of significance taken to be 0.05
- N= the population size
- 1= constant
- N= 187
- e= 0.05

$$n = \frac{187}{1+187(0.05)^2} = 127 \text{ respondents}$$

Based on proportion, the sample population for each group was determined. To determine this, divide the whole target population by the category target respondents, then multiply the result by the overall sample size. For example;

$$\text{Registrars} = \frac{9}{187} \times 127 = 6$$

$$\text{Assistant registrars} = \frac{9}{187} \times 127 = 6$$

$$\text{Administrative Assistants} = \frac{121}{187} \times 127 = 82$$

Internal auditors $=\frac{48}{187} \times 127=33$

Therefore, sample population of the respondents was 127 comprising of 6 registrars, 6 assistant registrars, 82 administrative assistants and 33 internal auditors. The respondents were chosen using stratified random sampling.

Table 3. 2: Sample population

Category	Number
Registrars	6
Assistant registrars	6
Administrative Assistants	82
Internal Auditors	33
Total	127

3.6 Data collection instrument

The collection of primary data involved the distribution of closed-ended questionnaires to respondents by trained research assistants. Closed-ended surveys typically utilize a five-point Likert scale to provide guidance for respondents. Closed-ended questions are considered to be advantageous due to their cost-effectiveness, ease of administration and evaluation, increased ease of response for respondents, and provision of secrecy to participants.

3.7 Data collection procedure

The researcher, aided by a team of skilled research assistants, gathered primary data. The selected respondents in public universities in western Kenya were provided questionnaires. The participants were given a duration of two weeks to complete the surveys. An additional two-week extension was granted to participants who had not yet

completed the questionnaire. The questionnaires were subsequently gathered subsequent to the designated time frame.

3.8 Pilot study

Pilot study is the procedure of testing the instruments that will be used to conduct research. The main goals of conducting pilot study are to identify potential problems before they become expensive mistakes, to determine how much time will be required for actual fieldwork, and to take future instrument and data collection method modifications into consideration (Lowe, 2017). Pilot test helped to know the validity and reliability of the research instruments. According to the general norm, a 10% target sample size can be satisfied for the pilot study (Mota, Martins, & Onofre, 2021). Therefore, pilot test was conducted at Moi University located in Rift valley part of Kenya. Moi University is appropriate for pilot study since it had cases reported by the auditor general concerning ignoring the policies and practices of putting the right man in the right office.

3.8.1 Reliability

Reliability refers to the extent to which an instrument of research yields consistent results after repeated trials. Reliability of the research instruments might therefore be measured in terms of the degree to which the measurement, given repeatedly, remains the same over time; and the similarity of measurements within a given period. In the context of this study on human resource audit and employee performance, reliability ensured that the findings are replicable and consistent over time and across different observers or researchers. This study adopted internal consistency as a method of testing reliability, and Cronbach's Alpha formula was used to calculate the extent of the responses. If the computed reliability index for a tool will be greater than 0.7, then the device used will be accepted as reliable (Cohen, Manion, & Morrison, 2017). Reliability results were as shown in Table 3.1

Table 3. 3: Reliability of research instruments

Variable	Cronbach alpha	Number of items	Result
CA	0.834	10	Reliable
SA	0.754	10	Reliable
FA	0.719	10	Reliable
VA	0.827	10	Reliable
Employee Performance	0.785	10	Reliable

Source: study data (2023)

From the results all the constructs of human resource audit like compliance audit, strategic audit, functional audit and value for money audit were reliable. This is evidenced by Cronbach alpha values of 0.834, 0.754, 0.719, 0.827 and 0.785 for compliance audit, strategic audit, functional audit and value for money audit respectively which were greater than a significance value of 0.05.

3.8.2 Validity

The validity of the measure was assessed by conducting an expert analysis, wherein supervisors and other knowledgeable individuals were administered questionnaires to evaluate and ascertain whether the measure accurately captures the intended construct. Factor analysis was employed to evaluate the validity of the questionnaire by assessing its construct validity. This study aimed to ensure that the features being measured by the data collecting tool effectively and accurately encompass the intended constructs. The concept of validity has been essential in determining if an instrument effectively assesses the construct it was intended to assess. In the context of this study, validity ensures that the methods used accurately capture the constructs of human resource audit and employee performance in public universities in western Kenya. The process entailed reviewing the questionnaires to verify the inclusion of the necessary information. The adequacy of data sampling and its suitability for factor analysis were assessed using KMO and Bartlett's test. Bartlett's

test p-value of less than 0.05 shows that data sampling is adequate (Cohen, Manion, & Morrison, 2017). Validity results were as shown in Table 3.4.

Table 3. 4: Validity of research instruments

Construct	No of Items	AVE	KM O	Bartlett's test of Sphericity		
				χ^2	df	P-value
CA	10	0.535	0.851	23.604	41	0.000
FA	10	0.620	0.938	35.085	41	0.000
SA	10	0.564	0.827	20.719	41	0.000
VA	10	0.571	0.901	31.423	41	0.000
Employee Performance	10	0.578	0.900	26.518	41	0.001

Source: Study Data (2023)

The findings presented in Table 3.4 indicate that the data pertaining to all the constructs examined in this study were deemed appropriate, as evidenced by Kaiser-Meyer-Olkin (KMO) values over 0.5. Finally, the Bartlett's Test is employed to determine whether the constructs exhibit equal variances, and a statistically significant result indicates that the data is suitable for factor analysis. All of the Bartlett's chi-square tests have p-values less than 0.05, indicating statistical significance at a 95% confidence level. The obtained scores indicate that the constructs exhibit correlational matrices that deviate from identity matrices. Consequently, the data collected from the pilot study has been demonstrated to be enough for conducting factor analysis.

3.9 Data processing, analysis and presentation

Data was collected and analyzed using the SPSS. Both descriptive and inferential statistics were generated for data analysis. Descriptive statistics comprised of mean, standard error, standard deviation, minimum and maximum statistics. Inferential statistics consisted of multiple linear regression and correlation analysis. The

following linear regression model was used to establish the influence of human resource audit on employee performance in Public universities in Western Kenya.

$$Y = \beta_0 + \beta_1 CA + \beta_2 SA + \beta_3 FA + \beta_4 VA + \varepsilon \dots \dots \dots (3.1)$$

Where: Y = employee performance

β_0 . Constant

$\beta_1, \beta_2,$ and β_3 = Regression coefficients of independent variable

CA = Compliance audit

SA = Strategic audit

FA = Functional audit

VM = Value for money audit

ε = Error term

3.10 Diagnostic test

Diagnostic tests were conducted to determine whether the multiple linear regression model meets all the regression assumptions. Diagnostic tests included; test of normality, Autocorrelation test, Multicollinearity test and heteroscedasticity.

3.10.1 Normality tests

The concept of data normality to assess whether the residuals of your regression model (the differences between observed and predicted values of employee performance) follow a normal distribution. A violation of normality assumptions might indicate that the errors in the model are not normally distributed, which could affect the validity of statistical inferences. For instance, if normality is violated, it may lead to biased estimates of coefficients and incorrect hypothesis testing results. Normality tests on the residuals were conducted to ensure that the assumptions of regression analysis are met. The Shapiro-Wilk test was employed to assess if the elements conform to a normal distribution among the population. The Shapiro-Wilk test yields statistical

values that range from 0 to 1, where a value of 1 indicates a perfect match. Additionally, p-values greater than 0.05 are indicative of normality (Agostino, 2017).

3.10.2 Autocorrelation test

The testing process will be conducted to verify the independence of observations and the absence of correlation between subsequent residuals. Autocorrelation in this study could occur if the performance of individuals in one period is related to their performance in previous periods. Detecting autocorrelation is crucial to ensure that the assumption of independence of errors in the regression model is not violated. If autocorrelation is present; it will lead to biased coefficient estimates and incorrect standard errors, affecting the reliability of your results

The Durbin-Watson test was employed to assess the presence of autocorrelation in the data. The test statistic, which falls within the range of 0 to 4, was utilized for this purpose. If the value falls below 1.5 or exceeds 2.5, a correlation is observed. However, if the value lies within the range of 1.5 to 2.5, there is no evidence of an auto-correlation issue (King, 2018).

3.10.3 Multicollinearity

In the context of this study, multicollinearity will arise if, for example, several HR audit practices are highly correlated with each other. This correlation poses challenges in interpreting the findings and diminishes the significance of the independent variables. The utilization of Variance Inflation Factors (VIF) and their reciprocal, known as tolerance, was employed to assess the presence of multicollinearity. The Variance Inflation Factor (VIF) quantifies the degree of correlation between two independent variables. The statistical range of the VIF (Variance Inflation Factor) extends from 0 to 10. Multicollinearity is indicated when the Variance Inflation Factors (VIFs) exceed a threshold of ten and the tolerance values fall below 0.1 (Daoud, 2017).

3.10.4 Heteroscedasticity

In this study, heteroscedasticity will occur if the variability in employee performance differs across different groups or levels of HR audit practices. Detecting heteroscedasticity is important because it can lead to inefficient and biased estimates of regression coefficients and standard errors. Addressing heteroscedasticity ensures that the regression results are robust and accurately reflect the relationship between HR audit practices and employee performance across different conditions.

The presence of heteroscedasticity was assessed by doing the Breusch Pagan (BP) test, which aimed to examine whether there is a relationship between the variability of regression residuals and the values of the independent variables. The Breusch Pagan test is a statistical procedure based on the chi-squared analysis. It is employed to assess the null hypothesis of homoscedasticity. The test statistic is evaluated, and if its associated p-value is found to be less than 0.05, the null hypothesis is rejected. Data will be deemed homoscedastic if the probability value exceeds 0.05.

3.11 Measurement of variables

Variable	Type	Measures
Compliance audit	Independent	5 point Likert scale on 10 questions
Strategic audit	Independent	5 point Likert scale on 10 questions
Functional audit	Independent	5 point Likert scale on 10 questions
Value for money audit	Independent	5 point Likert scale on 10 questions
Employee performance	Dependent	5 point Likert Scale will be converted to an index so as to obtain continuous data

3.12 Ethical consideration

Approval of the research proposal might be sought by the School of Graduate Studies of Kaimosi Friends University, Institute Ethics Research Committee (IERC) and administration of each of the public universities in western Kenya. A research permit obtained from National Commission for Science Technology and innovation (NACOSTI) for carrying research. The researcher obtained informed consent from all participants involved in the study. Participants were fully informed about the purpose, procedures, risks, and benefits of the research before agreeing to participate.

The researcher ensured confidentiality and anonymity of participants' data, given the sensitive nature of information related to human resources and employee performance, it's essential to protect participants' privacy. The researcher took measures to minimize the risk of harm to participants. This included avoiding any actions or inquiries that could result in negative consequences for individuals or the university. The researchers was mindful of power dynamics within the university setting and ensured that their research did not exploit or disadvantage any particular group or individual.

CHAPTER 4

RESEARCH FINDINGS AND DISCUSSION

4.1 Introduction

This chapter presents the findings and discussions of the study. The study variables were analysed using descriptive and inferential statistics in order to explore the relationship between human resource audit and employee performance.

4.2 Response rate

The target population for the study was 187 respondents from the nine universities in western Kenya. The respondents that were sampled and given questionnaires were 127. Questionnaires from 112 respondents were successfully filled and collected by the research assistants. The remaining questionnaires were not received and some were not filled by the respondents. The received questionnaires amounted to 86.8% of the sampled respondents as shown in Table 4.1.

Table 4. 1: Response rate

Targeted respondents	Return questionnaires	Percentage
127	117	86.8%

According to (Edward & Roberts, 2002) a response rate of above 60% is considered adequate while a response rate of below 60% is considered inadequate. The study response rate of 86.8 is therefore adequate for the study.

4.3 General information

4.3.1 Number of years worked in the University

Respondents were asked rate the number of years they have served the organization. The findings were represented in Table 4.2 below

Table 4. 2: Number of years served in the University

		Frequency	Percent
Valid	Below 1 year	17	15.2
	1-2 Years	27	24.1
	3-4 Years	40	35.7
	5-6 Years	19	17.0
	Above 6 Years	9	8.0
	Total	112	100.0

The information in Table 4.2 shows that in many universities, majority of the respondents at 60.7% have served for more than 3 years. It is therefore clear that most of the respondents in many universities have worked for a long period hence having relevant skills and experience that enable them give relevant and valid information.

4.3.2 Level of education

A question was asked a question regarding their level of education. The findings were as shown in Table 4.3 below.

Table 4. 3: Level of education

		Frequency	Percent
Valid	Certificate	15	13.4
	Diploma	27	24.1
	Bachelor's Degree	36	32.1
	Master's Degree	21	18.8
	PhD Degree	13	11.6
	Total	112	100.0

Source: Study Data (2023)

Table 4.3 shows the results on level of education. Majority of the respondents at 62.5% have bachelor's degree, master's degree and PhD degree. This depicts that the respondents had adequate knowledge and the information obtained were objective enough for the study.

4.4 Descriptive statistics

4.4.1 Compliance audit and employee performance

The respondents were asked on whether compliance audit is frequently carried out in the university. Majority of the respondents with a mean average of $2.46 \approx 3$ in many Universities were indifference. This depicts that most of the employees do not comply with the university rules and regulations. This is the reason as to why the performance of employees in many universities is poor. In few universities, compliance audit is frequently done and this is the reason as to why the performance of the employees is perfect. The findings were found to be similar with the results from Islam, Deegan , and Gray, (2018) who found that compliance audit was rarely done on Multinational Corporation Supply Chain.

Regarding the question on whether the University follows rules and regulations on recruitment of employees, majority of the respondents with an average mean of $2.62 \approx 3$ in many universities were indifference. This implies that recruitment of employees in the university is done contrary to laws provided by the union of employment. Employees recruited though corruption do not have relevant working skills thus leading to poor employee performance. In few universities, employee recruitment is done according to the laid down rules and regulations. This implies that this universities recruit qualified and skilled employees who perform well in the organization.

Concerning the question of whether policies, practices and procedures in the University improve employee performance. A great number of the employees with an average mean of $3.55 \approx 4$ in many public universities agreed. This depicts that when all the policies, practices and procedures are adhered in the universities, the employees in the university are be able to perform well as the policies, practices and procedures directs employees on what is required to be done.

The respondents were asked on whether compensation and benefits laws are used in the university and salaries are paid in time. Most of the respondents in many universities with a mean average of $3.73 \approx 4$ agreed that compensation and benefits laws are used in the university and salaries are paid in time. This implies that in most universities, employees are compensated on timely basis and the wages and salaries are paid monthly. This acts as motivational factor which encourages employees to offer their services in an effective and efficient manner. In few universities, employees are not paid on time and compensation and benefits are not given accordingly. This depicts that the laws guiding compensation and benefits are not adhered. This is reason as to why most of the employees in the organization are not performing well due to lack of motivations in terms of compensation and benefits. The results were Similar to that of Margaretta and Kuncara, (2021) who identified that employees were not motivated in the organization.

Regarding on whether adherence to the compensation and benefits laws improves employees' performance, majority of the respondents with a mean average of $3.60 \approx 4$ agreed. This indicates that when employees are compensates and given benefits, they will be motivated to work well and improve their performance.

Respondents were asked to state whether health and safety policies in the university are followed. A great number of the respondents with an average mean of $3.29 \approx 3$ in many universities were indifference. This depicts that most of the universities do not adhere to health and safety policies as the employees are not guaranteed of their health and safety. Employees who have safety and health conditions are not able to deliver their services effectively to the management. This is the reason as to why the employees' performances are poor. In few universities, health and safety measures are followed. This ensures employees in the universities safety and health is guaranteed. This is the reason as to why they perform perfect in their work. The findings were in

contradiction with the results from the study conducted by Ambuso, (2017) who found that most of the institutions followed health and safety employee policies.

Regarding the question of whether health and safety policies in the university improve employee performance, most of the respondents with a mean average of 3.59≈4 in many universities agreed. This indicates that when employees' health and safety measures are taken care of, they may be in good position of being active in work place hence performing great at work.

Respondents were asked a question on whether promotions and transfers in the organization are fairly done. In many universities, a great number of respondents with a mean average of 2.73≈3 was indifference. This depicts that promotion and transfer are not fairly done. This may discourage hardworking employees who are supposed to be promoted but not promoted. These employees are demoralized and is the reason for poor employee performance. In few universities, promotion and transfer is done fairly. This motivates employees to work hard in order to gain promotion and this may encourage good employee performance.

Regarding the question on whether fair promotion and transfer among employees improve their performance. A great number of employees with an average of 3.50≈4 agreed. This depicts that when fair promotion and transfer is adopted in the university, the employees will be motivated to work hard to attain the promotion. This is the reason as to why employees' performance is improved.

Regarding the question on whether institutions compliance is aligned to Commission of University Education requirements. In many universities, majority of the respondents with an average mean of 3.69≈4agreed. This may be the reason as to why the performance of employees is good as their performances are guided by commission of University Education. In few universities, institutions compliance is not aligned to Commission of University Education requirements. This implies that the

university do not comply with commission of university education requirements. The results for the above discussion are as shown in Table 4.4.

Table 4. 4: Compliance audit and employee performance

	N	Mini mum	Maxi mum	Mean	Std. Deviation
Compliance audit is frequently carried out in the university	112	1	5	2.46	1.328
The university follows rules and regulations on recruitment of employees	112	1	5	2.62	1.371
Policies, practices and procedures in the University improves employee performance	112	1	5	3.45	1.394
Compensation and benefits laws are used in the university and salaries are paid in time	112	1	5	3.68	1.411
Adherence to the compensation and benefits laws improves employees' performance.	112	1	5	3.60	1.423
Health and safety policies in the university are followed	112	1	5	3.29	1.436
Health and safety policies in the university improves employee performance	112	1	5	3.59	1.333
Promotions and transfers in our organization are fairly done	112	1	5	2.73	1.329
Fair promotion and transfer among employees improve their performance	112	1	5	3.50	1.273
Institutions Compliance are aligned to Commission of University Education requirements	112	1	5	3.69	1.353

4.4.2 Strategic audit and employee performance

4.4.2.1 Strategic audit is frequently carried out in the university

The study sought to determine whether strategic audit was frequently carried out in the university the findings of the study are shown in Table 4.5 below

Table 4. 5: Strategic audit is frequently carried out in the university

	Frequency	Percent
Valid Strongly Disagree	32	28.6
Disagree	21	18.8
Neutral	21	18.8
Agree	16	14.3
Strongly Agree	22	19.6
Total	112	100.0

Source: Study Data (2023)

Table 4.5 shows that 28.6% of the respondents strongly agreed, 18.8% agreed, 18.8% were neutral, 14.3% disagreed and 19.6% strongly disagreed that strategic audit was frequently carried out in the university. This implies that majority of the respondents were neutral, disagreed and strongly disagreed. This indicates that the plans and objectives of most of the universities were not frequently followed up to ensure they are implemented. This may make it difficult to achieve the plans and objectives of the university as there is no responsible body that is accountable for ensuring its implementation. Lack of strategic audit may make employees not to work towards achievement of the strategic goals of the university. The results were in agreement to that of Al-Tarawneh, Al-Sarayreh, and Alhowas, (2022) that found strategic audit was not done frequently at Commercial Banks.

4.4.2.2 Frequent strategic audit improves employee performance

Results from Table 4.6 show that from 112 respondents, 33.0% strongly agreed, 23.2% agreed, 18.8% were neutral, 9.8% disagree and 15.2% strongly disagreed that frequent strategic audit improves employee performance. This implies that when their strategic audit is frequently carried out, the university will be able to encourage its employees to work hard towards achievement of the institution's objectives and its strategic plans. This is due to the management fearing to be questioned. This may indeed lead to improvement in employee performance.

Table 4. 6: Frequent strategic audit improves employee performance

		Frequency	Percent
Valid	Strongly Disagree	17	15.2
	Disagree	18	16.1
	Neutral	13	11.6
	Agree	43	38.4
	Strongly Agree	21	18.8
	Total	112	100.0

Source: Study Data (2023)

4.4.2.3 The university has a well laid organization strategic plan

The findings in Table 4.7 below show results regarding the question of whether the University has a well laid organization Strategic Plan.

Table 4. 7: The University has a well laid organization strategic plan

		Frequency	Percent
Valid	Strongly Disagree	12	10.7
	Disagree	25	22.3
	Neutral	11	9.8
	Agree	33	29.5
	Strongly Agree	31	27.7
	Total		112

Source: Study Data (2023)

Table 4.7 above shows that majority of the respondents in many universities at 67% were neutral, disagreed and strongly disagreed that The University has a well laid organization Strategic Plan. Lack of well laid strategic plan in the university may make it difficult for employees to achieve the university goals and objectives. The employees will not have a plan to guide them in achieving the strategic plan. This may be the reason as to why employees' performance is poor in most of the Universities. In few Universities, strategic plan is well laid and the employees strive to achieve it. This encourages employees to work hard and improve their performance. The results were in contradiction with the results obtained by Abbas and AL-Tamimi, (2020) who started that government unit had a well laid organizational strategic plan.

4.4.2.4 Adherence to organizational strategic plan improves employee performance

Participants were asked on whether adherence to organizational strategic plan improves employee performance. The responses were as illustrated in Table 4.8 below.

Table 4.8: Adherence to organizational strategic plan improves employee performance

		Frequency	Percent
Valid	Strongly Disagree	21	18.8
	Disagree	32	28.6
	Neutral	17	15.2
	Agree	19	17.0
	Strongly Agree	23	20.5
	Total		112

Source: Study Data (2023)

The results from the Table 4.8 shows that from 112 respondents, 18.8% strongly agree, 28.6% agree, 15.2% were neutral, 17.0% disagreed and 20.5% strongly disagreed that adherence to organizational strategic plan improves employee performance. In Many universities respondents elaborated that strategic plan does not improve employee performance. This may be because most of the institutions do not adhere to the laid down strategic plan and the employees are not aware of the strategic plan laid by the institutions. In few county governments the respondents elaborated that adherence to organizational strategic plan improves employee performance. This implies that employees work in order to achieve the goals and objectives that are laid in the strategic plan.

4.4.2.5 University management adheres and implements its strategic plan

Respondents were asked on whether university management adheres and implements its strategic plan. The results were as shown in the Table 4.9 below.

Table 4.9: University management adheres and implements its Strategic plan

		Frequency	Percent
Valid	Strongly Disagree	22	19.6
	Disagree	23	20.5
	Neutral	23	20.5
	Agree	31	27.7
	Strongly Agree	13	11.6
	Total		112

Source: Study Data (2023)

Table 4.9 shows that the University management does not adhere and implement its Strategic plan. This is evidenced by the information obtained from 112

respondents where 19.6% strongly agreed, 20.5% agreed, 20.5% were neutral, 27.7% disagree and 11.6% strongly disagreed that University management adheres and implements its Strategic plan. This implies that most of the projects, plans and objectives of the university may not be achieved or it may be achieved with a lot of difficulties. This also implies that the employees' performance is poor since they are not working towards adhering and implementing the strategic plan.

4.4.2.6 Implementation of strategic plan improves employee's performance

The respondents were required to indicate whether there is implementation of strategic plan improves employee performance. The results of the study are shown in Table 4.10 below.

Table 4.10: University management does not adhere and implement its strategic plan

		Frequency	Percent
Valid	Strongly Disagree	11	9.8
	Disagree	24	21.4
	Neutral	9	8.0
	Agree	32	28.6
	Strongly Agree	36	32.1
	Total	112	100.0

Source: Study Data (2023)

The respondents identified that implementation of strategic plan in many improves employee. This is as shown by the results in Table 4.10 which shows that 32.1% of the respondents strongly agreed, 28.6% agreed, 8.0% were neutral, 22.3% disagreed and 8.9% strongly disagreed that implementation of strategic plan in many improves employee. This implies that when universities implement the strategic plan, employees may be engaged to help the university achieve its strategic plan. The employees will enhance to work towards the achievement of the university plan hence improving their performance.

4.4.2.7 The University ensures vision and mission are understood by the employees

Table 4.11 below shows the results concerning whether university ensures vision and mission are understood by the employee.

Table 4.11: The University ensures vision and mission are understood by the employees

		Frequency	Percent
Valid	Strongly Disagree	25	22.3
	Disagree	33	29.5
	Neutral	10	8.9
	Agree	23	20.5
	Strongly Agree	21	18.8
	Total		112

Source: Study Data (2023)

The results in Table 4.11 shows that from 112 respondents, 22.3% strongly agreed, 29.5% agreed, 8.9% were neutral, 20.5% disagreed and 18.8% strongly disagreed that The University ensures vision and mission are understood by the employees. This implies in most of the universities, employees are enlightened of the university mission and vision. This will enable the employees to gain better understanding of the vision and mission of the university and work towards achieving it and this may improve employee performance. In few universities, the vision and mission of the university is not understood by the employees since they are not enlightened on. This led to poor performance of the employees since there performance may not be linked to achievement of the university vision and mission.

4.4.2.8 There is allocation of sufficient resources for a strategic action plan

Concerning whether there is allocation of sufficient resources for a strategic action plan the results are shown in Table 4.12.

Table 4.12: There is allocation of sufficient resources for a strategic action plan

		Frequency	Percent
Valid	Strongly Disagree	11	9.8
	Disagree	17	15.2
	Neutral	8	7.1
	Agree	41	36.6
	Strongly Agree	35	31.3
	Total		112

Source: Study Data (2023)

The results above indicated that majority of the respondents in many universities were indifference that there is allocation of sufficient resources for a strategic action

plan. This is evidenced by the findings from Table 4.12 where 9.8% strongly agreed, 15.2% agreed, 7.1% were neutral, 36.6% disagreed and 31.3% strongly disagreed that there is allocation of sufficient resources for a strategic action plan. Inadequate funds make it difficult for organizations to pursue and implement its strategic plans. The employees may not be able to facilitate and achieve strategic plans of the organization. In few public universities in western Kenya sufficient resources are allocated for the achievement of strategic plan. This may enable the employees to work towards achieving its strategic plan. The findings were in agreement with the findings from Mounira, Khaled, Bagais, and Aljaaidi, (2020) who found that many institutions have inadequate funds to achieve its objectives.

4.4.2.9 Enough resources allocated to strategic plan improves employee performance

Table 4.13 shows results concerning whether enough resources allocated to strategic plan improves employee performance.

Table 4.13: Enough resources allocated to strategic plan improves employee performance

		Frequency	Percent
Valid	Strongly Disagree	13	11.6
	Disagree	21	18.8
	Neutral	16	14.3
	Agree	33	29.5
	Strongly Agree	29	25.9
	Total	112	100.0

Source: Study Data (2023)

From Table 4.13 the respondents in many universities established that enough resources allocated to strategic plan improves employee performance. This is evidenced where from 112 respondents 29.5% strongly agreed, 34.8% agreed, 11.6% were neutral, 11.6% disagreed and 16.1% strongly disagreed that enough resources allocated to strategic plan improves employee performance. This depicts that adequate resources enable most of the universities to plan on how to achieve their strategic objectives.

Employees may be given all the necessary requirements to help them work towards achievement of the strategic plans and this may improve the performance of employees.

4.4.2.10 Strategic audit enhances employee empowerment

The respondents were asked whether strategic audit enhances employee performance. The employees established that strategic audit enhances employee performance. The results are shown in Table 4.14.

Table 4.14: Strategic audit enhances employee empowerment

		Frequency	Percent
Valid	Strongly Disagree	22	19.6
	Disagree	20	17.9
	Neutral	6	5.4
	Agree	33	29.5
	Strongly Agree	31	27.7
	Total	112	100.0

Source: Study Data (2023)

Table 4.14 shows that 27.7% of the respondents strongly agreed, 29.5% agreed, 8.0% were neutral, 10.7% disagreed and 24.1% strongly disagreed that strategic audit enhances employee performance. Strategic audit may be employees vigilant knowing that anything against achievement of the university strategic plan may be revealed through strategic audit. The university may therefore empower the employees to participate and work towards achievement of the strategic plan.

4.4.3 Functional audit and employee performance

4.4.3.1 Functional audit is frequently carried out in the university

Table 4.15 shows the results concerning the question of whether functional audit is frequently carried out in the university.

Table 4. 15: Functional audit is frequently carried out in the university

		Frequency	Percent
Valid	Strongly Disagree	11	9.8
	Disagree	23	20.5
	Neutral	21	18.8
	Agree	35	31.3
	Strongly Agree	22	19.6
Total		112	100.0

Source: Study Data

The respondents in many universities established that functional audit is frequently carried out in the university. This is evidenced where from 112 respondents 9.8% strongly agreed, 20.5% agreed, 18.8% were neutral, 31.3% disagreed and 19.6% strongly disagreed that functional audit is frequently carried out in the university. This depicts that functional audit is frequently carried out in the university thus monitoring how employees are carrying out their activities. This in turn improves their performance.

4.4.3.2 Functional audit helps in tracking employee performance

The respondents were asked whether functional audit helps in tracking employee performance. The findings were as shown in Table 4.16 below.

Table 4. 16: Functional audit helps in tracking employee performance

		Frequency	Percent
Valid	Strongly Disagree	13	11.6
	Disagree	16	14.3
	Neutral	15	13.4
	Agree	37	33.0
	Strongly Agree	31	27.7
Total		112	100.0

Source: Research Data

Majority of the respondents at 73.4% agreed that functional audit helps in tracking employee performance in public universities. This indicates that through functional audit, employees' performance would be kept on track as any divergence can be identified and questioned. This makes employees to be keen on the way they perform their duties while delivering services in an organization.

4.4.3.3 Functional Audit ensures alignment to set objectives put in place

The respondents were asked whether functional audit ensures alignment to set objectives put in place. The findings were represented in Table 4.17 below.

Table 4. 17: Functional audit ensures alignment to set objectives put in place

	Frequency	Percent	
Valid	Strongly Disagree	17	15.2
	Disagree	18	16.1
	Neutral	11	9.8
	Agree	40	35.7
	Strongly Agree	26	23.2
	Total	112	100.0

Source: Research Data

Majority of the respondents at 68.7% agreed that functional audit ensures that there is alignment to set objective put in place in public universities. This indicates that conducting human resource functional audit ensures that there is alignment to set objectives put in place by public universities in western Kenya. In few universities, respondents disagreed that human resource functional audit helps in ensuring that there is alignment to set objectives put in place by public universities in western Kenya. This implied that in some universities functional audit is not conducted to ensure that there is alignment to set objectives put in place. These results are in agreement with (Przewozna-Krzeminska, 2019), who found out that functional audit improves alignment of objectives in organizations.

4.4.3.4 The university has a well laid organization structure

Table 4.18 shows the results concerning the question of whether the university has a well laid organizational structure.

Table 4. 18: The University has a well laid organization Structure

		Frequency	Percent
Valid	Strongly Disagree	37	33.0
	Disagree	31	27.7
	Neutral	9	8.0
	Agree	19	17.0
	Strongly Agree	16	14.3
	Total	112	100.0

Source: Study Data

Majority of the respondents at 68.7% disagreed that the university has a well laid organizational structure. This indicates that in most universities employees were not able to obtain an organizational structure that helps them in performing their duties. In few universities, at rate of 31.3% of respondents agreed that the university has a well laid organizational structure. This implies that in some public universities in western Kenya had an organizational structure that guided the performance of employees.

4.4.3.5 The organizational structure in place improves decision making hence improving employee performance

Table 4.19 shows results concerning the question of whether the organizational structure in place improves decision making hence improving employee performance.

Table 4. 19: The organizational structure in place improves decision making hence improving employee performance

		Frequency	Percent
Valid	Strongly Disagree	12	10.7
	Disagree	17	15.2
	Neutral	15	13.4
	Agree	36	32.1
	Strongly Agree	32	28.6
	Total	112	100.0

Source: Research Data

Majority of the respondents at 74.1% were neutral, agreed and strongly agreed that the organizational structure in place improves decision making hence improving employee performance. This implies organizational structure put in place by public universities in western Kenya improves decision making hence improving employee

performance. This might be the reason as to why in many public universities' well-articulated organizational structure is highly encouraged. However, in few universities respondents argued that the organizational structure in place does not improve decision making hence not improving employee performance. This is the reason why in some universities there is low employee performance.

4.4.3.6 Relevant internal control measure is put in place

Table 4.20 shows results concerning the question of whether relevant internal control measure is put in place in public universities in Kenya.

Table 4. 20: Relevant internal control measure is put in place

		Frequency	Percent
Valid	Strongly Disagree	29	25.9
	Disagree	33	29.5
	Neutral	10	8.9
	Agree	18	16.1
	Strongly Agree	22	19.6
	Total	112	100.0

Source: Study Data

The findings in Table 4.20 shows that 29% strongly disagreed, 33% disagreed, 8.9% were neutral, 16.1% agreed and 22% strongly agreed. Majority of the respondents at 64.3% were found to be in disagreement with the statement. This implies that relevant internal control measures are not put in place in public universities. In few public universities, the respondents agreed that there are relevant control measures put in place. This might be the reason why employees in some public universities are performing well. These results are in line with (Laboso, 2017), who found out that in most commercial banks the respondents disagreed that relevant internal control measures were put in place.

4.4.3.7 Internal control measures improve employee performance

The respondents were asked whether internal control measures improve employee performance. The responses were as shown in Table 4.21 below.

Table 4. 21: Internal control measures improve employee performance

		Frequency	Percent
Valid	Strongly Disagree	16	14.3
	Disagree	19	17.0
	Neutral	9	8.0
	Agree	32	28.6
	Strongly Agree	36	32.1
	Total	112	100.0

Source: Study Data

The findings in Table 4.21 show that many respondents with a percentage of 67.7% strongly agreed, agreed and were neutral that internal control measures improve employee performance. This implies that internal controls put in place by public universities in Kenya improve their employee performance. However, in few universities, the respondents disagreed that internal controls put in place by public universities does not improve employee performance. This reduces the level of employee performance in the university since internal controls are not effective enough.

4.4.3.8 Employees adheres to laid down organizational culture

Table 4.22 shows results regarding the question of whether the university employees adhere to laid down organizational culture.

Table 4. 22: Employees adhere to laid down organizational culture

		Frequency	Percent
Valid	Strongly Disagree	31	27.7
	Disagree	40	35.7
	Neutral	13	11.6
	Agree	16	14.3
	Strongly Agree	12	10.7
	Total	112	100.0

Source: Study Data

Majority of the respondents at 75% disagreed that the university employees adhere to laid down organizational culture. This indicates that university employees do not adhere to laid down organizational culture which in turn leads to poor employee performance. In few public universities, respondents agreed that the university employees adhere to laid down organizational culture. This might be the reason why

there is improved employee performance in some public universities in western Kenya. These results are in agreement with (Przewozna-Krzeminska, 2019), who found out that most commercial bank workers did not adhere to laid down organizational structure.

4.4.3.9 Adherence to organizational culture improves employee’s performance

Respondents were asked on whether adherence to organization culture improves employee performance. The responses were shown in Table 4.23.

Table 4. 23: Employees adhere to laid down organizational culture

		Frequency	Percent
Valid	Strongly Disagree	31	27.7
	Disagree	40	35.7
	Neutral	13	11.6
	Agree	16	14.3
	Strongly Agree	12	10.7
	Total	112	100.0

Source: Study Data

According to the Table 4.23 below, 18.8% strongly disagreed, 26.8% disagreed, 18.8% were neutral, 25.0% agreed and 10.7% strongly agreed that adherence to organizational culture improves employee’s performance. Majority of the respondents strongly disagreed and disagreed that adherence to organizational culture improves employee’s performance. This indicates that public universities employees’ focus on adherence to organizational culture does not improve employee performance. However, few respondents agreed that adherence to organizational culture improves employee performance. This implied that in some public universities there is good employee performance due to adherence to organizational culture.

4.4.3.10. The university use specific HR audit approaches to help workers improve their performance

Respondents were asked whether the university use specific HR audit approaches to help workers improve their performance. The findings were as shown in Table 4.24 below.

Table 4. 24: The university use specific HR audit approaches to help workers improve their Performance

		Frequency	Percent
Valid	Strongly Disagree	20	17.9
	Disagree	13	11.6
	Neutral	8	7.1
	Agree	43	38.4
	Strongly Agree	28	25.0
	Total	112	100.0

Source: Study Data

According to the Table 4.24, 17.9% strongly disagreed, 11.6% disagreed, 7.1% were neutral, 38.4% agreed and 25% strongly agreed that university use specific HR audit approaches to help workers improve their performance. Majority of the respondents strongly agreed and agreed that the university use specific HR audit approaches to help workers improve their performance. This implies the university has a specific HR audit approach that help employees in improving their performance. However, few respondents disagreed that the university use specific HR audit approaches to help workers improve their performance. This may be the reason why some universities workers are performing poorly.

4.4.4 Value for money audit and employee performance

4.4.4.1 Value for money audit is frequently carried out

Table 4.25 below shows results concerning the question of whether value for money audit is frequently carried out.

Table 4. 25: Value for money audit is frequently carried out

		Frequency	Percent
Valid	Strongly Disagree	11	9.8
	Disagree	15	13.4
	Neutral	15	13.4
	Agree	42	37.5
	Strongly Agree	29	25.9
	Total	112	100.0

Source: Study Data

According to Table 4.25 majority of the respondents at 76.8% agreed that the value for money audit is frequently carried out. This indicates that majority of western

Kenya public universities improves employee performance through ensuring that value of money audit is frequently carried out. In few universities, respondents disagreed that value for money audit is frequently carried out. This might be the reason why in some public universities in western Kenya there is low poor employee performance. The study descriptive findings are supported by (Ike & Patience, 2022), who found out that carrying out value of money audit frequently improves employee performance.

4.4.4.2 Value for money audit improves employee performance

Figure 4.26 shows results regarding the question of whether value for money audit improves employee performance.

Table 4. 26: Value for money audit improves employee performance

		Frequency	Percent
Valid	Strongly Disagree	18	16.1
	Disagree	18	16.1
	Neutral	9	8.0
	Agree	41	36.6
	Strongly Agree	26	23.2
	Total	112	100.0

Source: Study Data

According to the study results in Table 4.26 implied that 16.1% strongly disagreed, 16.1% disagreed, 8% were neutral, 36.6% agreed and 23.2% strongly agreed. Majority of the respondents agreed that value for money audit improves employee performance. This implies that public universities in western Kenya practices value of money audit in order to improve their employee's performance. However, few respondents disagreed that value for money audit improves employee performance. This may be the reason why in some universities there is poor employee performance. The descriptive findings agree with (Micah, Taiwo, & Ibrahim, 2022), whose descriptive findings indicated that value of money audit significantly improves employee performance.

4.4.4.3 The University always assess employee value for money

Table 4.27 shows results regarding the question of whether the University always assesses employee value for money.

Table 4. 27: The University always assess employee value for money

		Frequency	Percent
Valid	Strongly Disagree	30	26.8
	Disagree	41	36.6
	Neutral	9	8.0
	Agree	19	17.0
	Strongly Agree	13	11.6
	Total	112	100.0

Source: Study Data

According to results in Table 4.27 indicated that 26.8% strongly disagreed, 36.6% disagreed, 8% were neutral, 17% agreed and 11.6% strongly agreed. Majority of the respondents disagreed that the University always assess employee value for money. This implies that public universities in western Kenya do not assess employee value for money to ensure their performance improves. However, in few universities the respondents agreed that the university always assess employee value for money. This indicates that in some universities employee value for money audit is conducted properly. These results are in agreement with (Kururia, 2018), whose descriptive results indicated that employee audit for money is not conducted properly.

4.4.4.4 The university see employees as the most valued asset

Table 4.28 shows results regarding the question of whether the university see employees as the most valued asset.

Table 4. 28: The University see employees as the most valued asset

		Frequency	Percent
Valid	Strongly Disagree	14	12.5
	Disagree	19	17.0
	Neutral	15	13.4
	Agree	26	23.2
	Strongly Agree	38	33.9
	Total	112	100.0

Source: Study Data (2023)

From Table 4.28 above the majority of the respondents at 70.5% agreed that the university see employees as the most valued asset. This indicates that the university always values its employees and this motivates employees who dedicated their time to offer good services to the university. In few public universities, respondents disagreed that the university see employees as the most valued asset. This might be the reason why there is reduction in employee performance in some university since the employees feel isolated as they are not valued by the university. These results are in line with (Ogunbade, Adebisi, Kolawole, & Lubo, 2021) who concluded that in non-governmental organizations employees are the most valued assets.

4.4.4.5 The employees are efficiently utilized by the university

Table 4.29 below shows results regarding the question whether the employees are efficiently utilized by the university.

Table 4. 29: The employees are efficiently utilized by the university

		Frequency	Percent
Valid	Strongly Disagree	14	12.5
	Disagree	13	11.6
	Neutral	21	18.8
	Agree	26	23.2
	Strongly Agree	38	33.9
	Total	112	100.0

Source: Study Data (2023)

Table 4.29 indicated that majority of the respondents with 75.9% agreed that the employees are efficiently utilized by the university. This implies that in most of the universities the employees are efficiently utilized by the university as they are able to perform varied tasks in an organization thus increasing their value. However, in few universities employees are not efficiently utilized by the university as most of the employees waste a lot of time pursuing their own activities.

4.4.4.6 Assessing employee value for money improves employee performance

Table 4.30 shows descriptive statistics concerning the question of whether assessing employee value for money improves employee performance.

Table 4. 30: Assessing employee value for money improves employee performance

		Frequency	Percent
Valid	Strongly Disagree	15	13.4
	Disagree	15	12.5
	Neutral	12	10.7
	Agree	39	34.8
	Strongly Agree	31	27.7
	Total		112

The results in Table 4.30 indicated that majority of the respondents at 73.8% agreed that assessing employee value for money improves employee performance. This indicates that assessing employee value for money improves employee performance in public universities in western Kenya. In few universities, respondents disagreed that assessing employee value for money improves employee performance. This implied that in some universities employee value of money audit is not conducted properly thus poor employee performance in some public universities in western Kenya. These results are in agreement with (Ogungbade, Adebisi, Kolawole, & Lubo, 2021), who found out that assessing employee value for money improves employee performance.

4.4.4.7 Employees in the university perform their duties efficiently, effectively and economically

Table 4.31 shows results regarding the question of whether employee in the university performs their duties efficiently, effectively and economically.

Table 4. 31: Employees in the university perform their duties efficiently, effectively and economically

		Frequency	Percent
Valid	Strongly Disagree	9	8.0
	Disagree	21	18.8
	Neutral	9	8.0
	Agree	38	33.9
	Strongly Agree	35	31.3
	Total	112	100.0

Source: Study Data (2023)

From the Figure 4.31 below, 8% of the respondents strongly disagreed, 18.8% disagreed, 8% were neutral, 33.9% agreed and 31.3% strongly agreed that employees in the university perform their duties efficiently, effectively and economically. Majority of the respondents at 73.2% were neutral, agreed and strongly agreed that employees in the university perform their duties efficiently, effectively and economically. This implies that employee in public universities in western Kenya performs their duties efficiently, effectively and economically that in turn improves their performance. This is the reason as to why the employee performance in some universities keeps improving. However, in few universities the respondents disagreed that employees in the university perform their duties efficiently, effectively and economically. This is the reason why there is poor employee performance in some universities in western Kenya. These findings corroborate with (Ike & Patience, 2022), whose findings indicated that most employee perform their duties efficiently, effectively and economically.

4.4.4.8 Performing duties with a lot of efficiency, effectiveness and economically improves employee performance

Table 4.32 shows results concerning the question of whether performing duties with a lot of efficiency, effectiveness and economically improves employee performance.

Table 4. 32: Performing duties with a lot of efficiency, effectiveness and economically improves employee performance

		Frequency	Percent
Valid	Strongly Disagree	12	10.7
	Disagree	18	16.1
	Neutral	6	5.4
	Agree	42	37.5
	Strongly Agree	34	30.4
	Total		112

Source: Study Data (2023)

According to Table 4.32 indicated majority of the respondents at 73.3% were neutral, agreed and strongly agreed that performing duties with a lot of efficiency, effectiveness and economically improves employee performance. This implies that when employees perform their duties effectively, with efficiency and economically it improves their performance. This is the reason as to why in many public universities' employee effectiveness and efficiency is highly encouraged. However, in few universities respondents argued that performing duties with a lot of efficiency, effectiveness and economically does not improve employee performance. This is reason why in some universities in there is low employee performance.

4.4.4.9 Employee achieves the university objectives easily

Table 4.33 below shows the results regarding the question of whether employees achieve the university objectives easily.

Table 4. 33: Employee achieves the university objectives easily

		Frequency	Percent
Valid	Strongly Disagree	34	30.4
	Disagree	40	35.7
	Neutral	21	18.8
	Agree	10	8.9
	Strongly Agree	7	6.3
	Total		112

Source: Study Data (2023)

From Table 4.33 above shows results concerning the question of whether employee achieves the university objectives easily, 30.4% strongly disagreed, 35.7% disagreed, 18.8% were neutral, 8.9% agreed and 6.3% strongly agreed. Majority of the

respondents at 84.9% were found to be in disagreement with the statement. This implies that university employees do not achieve the university objectives easily which in turn lowers their performance. In few public universities, the employees do achieve the university objectives easily which in turn leads to improved employee performance. These results are in line with (Kururia, 2018), whose descriptive findings indicated that value of money audit has significant effect on employee performance.

4.4.4.10 The University always implements employee value assessment

Concerning the question of whether the university always implements employee value assessment. The results are shown in Table 4.34.

Table 4. 34: The University always implements employee value assessment

		Frequency	Percent
Valid	Strongly Disagree	17	15.2
	Disagree	15	13.4
	Neutral	13	11.6
	Agree	33	29.5
	Strongly Agree	34	30.4
	Total	112	100.0

Source: Study Data (2023)

Results in Table 4.34 indicated that many respondents with a percentage of 71.5 strongly agreed, agreed and were neutral that the university always implements employee value assessment. This implies that many universities implement employee assessment to improve employee performance in the organization. However, few respondents disagreed that university always implements employee value assessment. This implied that some universities in western Kenya do not conduct employee value assessment efficiently leading to poor employee performance in some universities in western Kenya.

4.4.5 Employee performance

The respondents were asked whether employees were able to use the university resources efficiently without waste. Majority of the respondents with an average mean

of 2.96≈3 was neutral that employees were able to use the university resources efficiently without waste. This depicts that the resources of the organization are not appropriately utilized. A lot of resources are wasted as they are used for other purposes a part from the intended one. In few public universities in western Kenya, employees' performance is good as they are able to utilize resources efficiently in the institution.

Concerning whether the employees perform high quality work in the university, most of the respondents in many public universities were neutral with a mean average of 3.34≈3 that employees perform high quality work in the university. This shows that employees in many public universities do not follow the right procedures when performing their tasks. This is due to inadequate monitoring and follow up of their performance in most universities.

Respondents were asked whether employees have been able to complete their tasks within the stipulated time. A great number of the respondents in many public universities with an average mean of 3.34≈3 were neutral that employees have been able to complete their tasks within the stipulated time. This indicates that employees use most of their time doing things that are not essential to the university. Employees may also be unqualified to handle the tasks hence taking a lot of time handling the given tasks.

Regarding whether human resource audit reports have highly rated employee performance, most of the respondents in many public university agreed that resource audit reports have not highly rated employee performance. This is evidenced by a mean average of 3.14≈3 which shows most of the respondents were neutral. This indicates that employee performance in many public universities is low. This is because most of the employees not adhering to the required policies and procedures on the institution.

The respondents were asked to determine whether there is high reduction in the number of conflict cases in the university. Majority of the respondents with a mean

average of 3.22 \approx 3 were neutral that there is high reduction in the number of conflict cases in the university. This implies that number of conflict among employees in many public universities is still high. This conflict cases hinders employees from performing their tasks efficiently and effectively leading to poor performance.

Concerning the question on whether there is increased job satisfaction from the employees, a great number of the respondents agreed that here is increased job satisfaction from the employees with a mean average of 3.84 \approx 4. This illustrates that in many public universities employees have improved their performance. This is because they managed to increase the number of employee induction and training which has assisted employees in their duties hence increasing their job satisfaction.

Regarding whether employees perform their task effectively and efficiently, a bulk number of respondents with a mean average of 3.54 \approx 4 agreed that employees perform their tasks effectively and efficiently. This indicates that in many public universities, most of employees are focused on their tasks and perform them perfectly. This has reduced waste of the institution resources and has enabled employees to perform their tasks within the stipulated period. In few public universities, employees do not perform their task effectively and efficiently. This may be the reason as to why this institution faces challenges of wasted resources and delay in completion of tasks allocated to employees.

Regarding the question on whether employees 'response to customers' needs is prompt, majority of the respondents with an average mean of 3.58 \approx 4 agreed that response to customers' needs is prompt. This implies that employees may have been inducted on how to serve and deal with their customers so as to attract more customers to the institutions. In few public universities, the response of employees to customers is low. This implies that employees offer poor services to the customers of the

institutions. This may be reason as to why most of the universities admit fewer students than others.

Respondents were asked to identify whether employees always deliver quality services to customers. In many public universities, majority of the respondents with a mean average of $2.91 \approx 3$ were neutral that employees always deliver quality services to customers. This indicates that customers of most universities receive poor quality services from the employees. This may make most of the university destroy their brand images than others thus losing their customers.

The last question was to determine whether there is increased employee productivity. Most of the respondents agreed with a mean average of $3.53 \approx 4$ that there increased employee productivity. This indicates that most universities have realized increased employee performance. Most of these universities may have come up with a motivational strategy which motivates employees to perform their duties well hence being more productive in the institution.

Table 4. 35: Employee performance

	N	Minimum	Maximum	Mean	Std. Deviation
Employees are able to use the university resources efficiently without waste	112	1	5	2.96	1.436
The employees perform high quality work in the university	112	1	5	3.40	1.325
Employees have been able to complete their tasks within the stipulated time	112	1	5	3.34	1.373
Human resource audit reports have highly rated employee performance	112	1	5	3.14	1.375
There is high reduction in the number of cases by the university customers	112	1	5	3.22	1.367
There is increased job satisfaction from the employees	112	1	5	3.84	1.438
Employees perform their tasks effectively and efficiently	112	1	5	3.54	1.287
The employee's response to customers' needs is prompt	112	1	5	3.58	1.320
Employees always delivers quality services to the customers	112	1	5	2.91	1.386
There is increased employee productivity	112	1	5	3.53	1.395

4.5 Inferential statistics

4.5.1 Diagnostic test

Diagnostic tests will be conducted to determine whether the multiple linear regression model meets all the regression assumptions. Diagnostic tests include; test of normality, Autocorrelation test, Multicollinearity test and heteroscedasticity.

4.5.1.1 Normality tests

Data normality is the postulation that data has a Gaussian distribution and as such the populations through whom samples are derived are normally distributed. Normality test will be performed to determine the statistical methods to be used to analyze data. It will be tested using the Shapiro Wilk test which examines if the elements follow a normal distribution in the population. Statistical ranges of the Shapiro-Wilk test range from 0 to 1 with 1 being a perfect match, while the p-values of more than 0.05 depict normality (Agostino, 2017). Normality results are as shown in Table 4.36.

Table 4. 36: Test of normality

	Variables	Shapiro-Wilk		
		Statistic	df	Sig.
Financial accountability	CA	.865	112	.069
	SA	.863	112	.073
	FA	.895	112	.083
	VA	.856	112	.059
	EP	.881	112	.071

The results in Table 4.36 shows all the variables were normally distributed since compliance audit, strategic audit, functional audit, value for money audit and employee performance had a significance value of 0.069, 0.073, 0.083, 0.059 and 0.071 respectively that were all more than a p value of 0.05.

4.5.1.2 Autocorrelation test

Autocorrelation is a data characteristic showing the level of correlation between similar variables' values over various time intervals. It will be tested to ensure that the observations are independent and there is no correlation between consecutive residuals. The Durbin-Watson test will be used to examine auto correlation, the test statistic ranged from 0 to 4. If the value is less than 1.5 or greater than 2.5, correlation is present, but if it is between 1.5 and 2.5, there is no auto-correlation problem (King, 2018). Autocorrelation results are shown in Table 4.37.

Table 4. 37: Test of autocorrelation

Durbin Watson
1.89

The derived value of 1.89 which is 1.5 and 2.5 in Table 4.5 suggests that there is no autocorrelation between the construct of the study, indicating autonomy of the residues in the model.

4.5.1.3 Multicollinearity

Multicollinearity describes a perfect or linear relationship between two or more regression variables. Multicollinearity arises when the independent variables in the regression model are highly linked, making it hard to interpret the results, decreasing the importance of the independent variables. Variance Inflation Factors and their inverse, the tolerance, Will be used to check for multicollinearity. The VIF measures how strongly two independent variables are related. VIF statistical range is from 0 to 10. VIFs above ten depicts multicollinearity (Daoud, 2017). Table 4.38 shows multicollinearity results.

Table 4. 38: Test for multicollinearity

Model	Collinearity statistics	
	Tolerance	VIF
CA	.617	1.621
SA	.666	1.501
FA	.638	1.568
VA	.849	1.179
Mean VIF		1.467

VIF values in Table 4.38 are 1.621, 1.501, 1.568 and 1.179 which are all being less than 10 implying that there is no multicollinearity among the variables.

4.5.1.4 Heteroscedasticity

Heteroscedasticity is the variation in the residual distribution throughout observed values. The residuals must maintain a constant variance to test the results and fulfill the regression assumptions (homoscedasticity). In linear regression, heteroscedasticity is problematic because it presumes that all residues come from a population with a constant variance. Heteroscedasticity will be tested using the Breusch Pagan (BP) test to determine if the regression discrepancy errors vary with the autonomous elements' values. The Breusch Pagan test is a type of chi-squared analysis

that rejects the null hypothesis of homoscedasticity if the test statistic has a p-value of less than 0.05. If the probability value will be above 0.05, data will be considered homoscedastic. The results were presented in Table 4.39.

Table 4. 39: Heteroscedasticity Test

	chi2(1)	Prob > chi2	Conclusions
BP test	2.79	0.1329	Fail to reject H ₀

Source: Study data (2023)

The derived chi-square probability in Table 4.39 is 0.1329 and it is more than 0.05, implying presence of homoscedasticity.

4.5.2 Correlation analysis

Pearson product moment correlation was used to determine the strength and relationship between compliance audit, strategic audit, functional audit, value for money audit and employee performance in public universities in western Kenya. Correlation coefficients were generated to show the linear relationship between the variables with p values signifying the significance of the relationship between the two pair of variables.

Pearson correlation coefficients run from 1 to -1 where items near 1 indicating strong positive relationship while values nearer to -1 showing a strong negative relationship. In determining the significance of the inter relationship between the variables, the p values of the correlation coefficients were assessed basing on the 95% confidence interval. Since the test was two tailed all values more than 0.025 were considered insignificant and hence the relationship between the variables considered insignificant.

Table 4. 40: Correlation analysis

	CA	SA	FA	VA	Y ⁰
CA	1				
SA	0.511 (0.118)	1			
FA	0.289 (0.171)	0.384 (0.363)	1		
VA	0.528 (0.470)	0.410 (0.251)	0.649 (0.478)	1	
Y ⁰	0.801* (0.000)	0.674* (0.001)	0.681* (0.006)	0.739* (0.000)	1

From Table 4.40 the correlation coefficient for compliance audit, strategic audit, functional audit, value money audit and employee performance was 0.801, 0.674, 0.681 and 0.739 respectively. This shows that there is a strong positive relationship between compliance audit, strategic audit, and functional audit, value for money audit and employee performance in public universities in western Kenya. The strong positive relationship was significant in all the variables since all the p values were less than 0.05.

4.5.3 Model summary^b

The model summary aids in describing the strength of the link between the model variables and the dependent variable. R is a multiple correlation coefficient that shows the linear relationship between the observed model and the anticipated values of the dependent variable. R square depicts the coefficient of determination, indicating the variability in the independent and dependent variables as shown in table 4.41

Table 4. 41: Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.785 ^a	.616	.592	0.107

Source: Study Data

Table 4.41 above show R-value of 0.785 which indicated that there is strong correlation between human resource audit and employee performance of public universities in Western Kenya. The R-square value of 0.616 suggests that human resource audit variables cause 61.6% variation in employee performance of public

universities. The remaining 38.4% of the variation in employee performance are caused by the factors not considered in the study. The R-square adjusted shows that the percentage estimate of this explainable dispersion for the total population under the study is 59.2%.

4.5.4 Anova^a

Anova is used to compare variances across means of different groups. Table 4.42 shows the anova findings of the study.

Table 4. 42: Anova

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	11.641	4	2.9103	7.572	.000 ^b
	Residual	41.125	107	0.3843		
	Total	52.766	111			

Source: Study Data

Table 4.42 above shows that the association between human resource audit and employee performance in public universities in western Kenya. The overall model depicts that human resource audit significantly influences employee performance at 95% confidence interval with p-value of $0.00 < 0.05$. This is supported by the derived f statistic value of 7.572 which is greater than a critical f value of 2.45.

4.5.5 Regression coefficients

Table 4.43 below shows the regression coefficient of the independent variables, which aids in explaining how each affects the dependent variable.

Table 4. 43: Regression coefficients

Model	Unstandardized coefficients		T	Sig.
	B	Std. Error		
(Constant)	0.654	.128	5.104	.003
CA	.178	.078	2.273	.000
SA	.216	.057	3.761	.001
FA	.095	.041	2.306	.007
VA	.278	.074	3.784	.000

Source: Study Data

The below regression equation was extracted from Table 4.43 above.

$$Y = \beta_0 + \beta_1 CA + \beta_2 SA + \beta_3 FA + \beta_4 VA \dots\dots\dots 4.1$$

$$Y = 0.564 + 0.178CA + 0.216SA + 0.095FA + 0.278VA$$

Where: Y = employee performance

β_0 = Constant

CA = Compliance audit

SA = Strategic audit

FA = Functional audit

VM = Value for money audit

Therefore, based on the results in equation 4.1, the constant value of 0.654 is significant at 95% confidence interval indicated with a p-value of $0.003 < 0.05$. The constant value depicted that when public universities in western Kenya have not adopted human resource audit, the employee performance in the public universities of Western Kenya will be at rate of 65.4%. Compliance audit (CA), strategic audit (SA), functional audit (FA) and value of money audit (VA) had a coefficient of 0.178, 0.216, 0.095 and 0.278, respectively.

4.6 Discussion

4.6.1 Compliance audit and employee performance

The first objective of this study was to evaluate the influence of human resource compliance audit on employee performance of public universities in western Kenya. The study was based on the null hypothesis that human resource compliance audit has no significant effect on employee performance of public universities in western Kenya.

From the regression analysis results in Table 4.43 above, compliance audit had a regression coefficient of 0.178 with a p-value of 0.000. The p-value was less than 0.05, implying that compliance audit has a positive and statistically significant effect on employee performance of public universities in western Kenya. These results are backed up by t statistics of 2.273 which was greater than the t critical value of 1.980. Therefore, the study rejected the null hypothesis and concluded that human resource compliance audit has a significant influence on employee performance of public universities in western Kenya. This implies that a unit increase in human resource compliance audit leads to subsequent increase in employee performance of public universities in western Kenya by 0.178 units.

The results from this study are in agreement with Margareta and Kuncara, (2021) whose study findings indicated that compliance audit of human resource has positive and significant effect on employee operating procedure at Pumarin Company. The results are also in line with Ambuso, (2017), who established that human resource compliance audit has positive and significant effect on organizational performance.

The results also support the human resource theory which argues that compliance audit of human resource provides data that help to inform strategies and practices designed to improve the effectiveness of human resource function in public universities. It also aids in determining the impact of individuals in business and their contribution to the organization.

4.6.2 Strategic audit and employee performance

The second objective of the study was to determine the influence of human resource strategic audit on employee performance in western Kenya. The study was based on the null hypothesis that there was no significant influence of strategic audit on employee performance of public universities in western Kenya. Table 4.43 above shows a regression coefficient of 0.216 with a p-value of 0.001. This p-value is significant at 95% confidence interval since it is less than the probability value of 0.05, implying that strategic audit has a positive and significant effect on employee performance of public universities in western Kenya. This was also supported by calculated t statistics of 3.761 which is greater than tabulated t critical of 1.980. From the results, the null hypothesis of the study is rejected, thus the study adopted the alternative hypothesis and concluded that human resource strategic audit has positive and significant influence on employee performance of public universities in western Kenya. These results implied that unit increase in human resource strategic audit would lead to subsequent increase in employee performance by 0.216.

These results are in agreement with Alnadi, (2019), whose study determined that strategic auditing on human resource management has positive and significant impact on the efficiency of Jordanian Customs Department employees. The results are also in line with Al-Tarawneh, Al-Sarayreh and Alhowas, (2022), who investigated the effect of strategic auditing of various aspects to improve human resource strategies with its aspects such as human resources Jordanian Commercial Banks. Their study findings indicated that human resource strategic audit has positive and significant impact on human resource strategies of Jordanian Commercial Banks.

The findings also support resource-based theory argues that organization's values and human resource policies constitute an important non-imitable resource, which is achieved by ensuring that the organization has higher quality people than its

competitors, that the business's unique intellectual capital is developed and nurtured, that organization learning is encouraged, and that organization-specific values and culture exist to bind the organization together and give it focus to this study is justified by the fact that it focuses on linking the relationship between the functional audit of human resource and the organizational policies, plans and procedures that are strategically aimed at achieving organizational objectives.

4.6.3 Functional audit and employee performance

A third objective of the study was to establish the influence of functional audit on employee performance of public universities in western Kenya. The study was also based on the null hypothesis that human resource functional audit has no significant influence on the employee performance of public universities in western Kenya. The results from regression analysis shown in Table 4.43 had a regression coefficient of 0.095 with a p-value of 0.007 and derived t statistics of 2.306 that is greater than a critical t value of 1.980, this indicated that human resource functional audit has a positive and significant influence on employee performance of public universities in western Kenya. This implies that a unit increase in functional audit will lead to subsequent increase in employee performance by 0.095.

The results conform to that of Przewozna-Krzeminska, (2019), which indicated that personnel functional audit has a positive and significant effect on human resource management of local government units. The results were also in line with that of the study carried out Oza, (2020), which showed that human resource audit practices have a positive and significant impact on organizational performance.

4.6.4 Value for money audit and employee performance

The last objective of the study was to assess the influence of value for money audit on employee performance of public universities in western Kenya and was based

on the null hypothesis that value for money audit had no significant influence on employee performance.

The regression analysis shown in Table 4.43 had a regression coefficient of 0.278 with a p-value of 0.000, which indicates that there is a positive and statistically significant effect between value for money audit and employee performance in public universities of western Kenya since the p-value of 0.000 was greater than 0.05 and derived t statistics of 3.784 was greater than critical t value of 1.980. Therefore, the study's null hypothesis was rejected, thus adopting the alternative hypothesis that value of money audit has positive and significant influence on employee performance of public universities in western Kenya. This result implies that unit increase in human resource value of money audit leads to subsequent increase in employee performance by 0.278.

These findings were in agreement with Ike and Patience, (2022), who examined the role of value for money audit in in the attainment of government objectives. The study findings indicated that value for money audit has positive and significant effect on attainment of government objectives. Also, a study by Kururia, (2018), sought to find out the effect of value for money auditing on public accountability, through a descriptive survey. The study results indicated that value for money audit has a positive and significant influence on public accountability.

CHAPTER 5

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter details the summary of research, gives conclusions and recommendations from the study findings. This section further depicts areas for further research.

5.2 Summary of the findings

The purpose of the study was to establish the influence of human resource audit on employee performance of public universities in western Kenya. The specific objectives of the study were to; determine the influence of compliance audit on employee performance of public universities in western Kenya, assess the influence of strategic audit on employee performance of public universities in western Kenya, establish the influence of functional audit on employee performance of public universities in western Kenya and evaluate the influence of value for money audit on employee performance of public universities in western Kenya.

In working towards the objectives, the study collected both primary and secondary data to assess the relationship between the variables. Information from the questionnaires was measured on a five-point Likert scale with information on financial performance obtained from audited financial statements, which were accessed from the auditor general and parliament websites. Both descriptive and inferential statistics were used to analyze the data.

5.2.1 Compliance audit and employee performance

The study determined the influence of compliance audit and employee performance of public universities in western Kenya. The objective was based on the null hypothesis that compliance audit had no significant influence on employee

performance. Descriptive analysis highlighted that compliance audit had significant influence on employee performance through adhering to policies, practices and procedures in the University, adherence to the compensation and benefits laws and following employee's health and safety policies.

Correlation analysis showed that compliance audit had a strong and positive relationship with employee performance. This is evidenced by a correlation coefficient of 0.801 and a p value of 0.000. Multiple linear regression analysis conducted indicated that compliance audit had a regression coefficient of 0.178 and a p value of 0.000. This indicated that compliance audit had a positive and significant influence on employee performance. Therefore, the null hypothesis that compliance audit had no significant influence on employee performance was rejected. It was concluded that compliance audit has a positive and significant influence on employee performance.

5.2.2 Strategic audit and employee performance

The second objective of the study was to assess the influence of strategic audit on employee performance of public universities in western Kenya. The objective was based on the null hypothesis that strategic audit had no significant influence on employee performance. Descriptive analysis highlighted that strategic audit had significant influence on employee performance through implementation of organization strategic plan and allocation of sufficient resources for a strategic action plan.

Pearson product moment correlation resulted into a correlation coefficient of 0.674 with a p value of 0.001. This implied that there was a positive and strong relationship between strategic audit and employee performance. Regression analysis was done and the results showed that there is a positive and significant influence of strategic audit on employee performance with a regression coefficient of 0.216 and p value of 0.001. Therefore, the null hypothesis that strategic audit had no significant

influence on employee performance was rejected. It was concluded that strategic audit has a positive and significant influence on employee performance.

5.2.3 Functional audit and employee performance

The third objective of the study was to establish the influence of functional audit on employee performance of public universities in western Kenya. The objective was based on the null hypothesis that functional audit had no significant influence on employee performance. Descriptive analysis highlighted that strategic audit had significant influence on employee performance through having a well laid organization structure, ensuring internal control measures are in place and adhering to organizational culture.

Correlational analysis depicted that there is positive and significant relationship between functional audit and employee performance. This is shown by a correlation coefficient of 0.681 and p value of 0.006. Regression analysis showed that functional audit influences employee performance significantly with a coefficient value of 0.095 and p value of 0.007. The null hypothesis that functional audit had no significant influence on employee performance was rejected and it was concluded that there is positive and significant influence of functional audit on employee performance of public universities in western Kenya.

5.2.4 Value for money audit and financial performance

The fourth objective of the study was to evaluate the influence of value for money audit on employee performance of public universities in western Kenya. The objective was based on the null hypothesis that value for money audit had no significant influence on employee performance. Descriptive analysis highlighted that value for money audit had significant influence on employee performance through assessing employees' value for money and employees performing duties with a lot of efficiency and effectiveness.

Correlational analysis depicted that there is positive and significant relationship between value for money audit and employee performance. This is shown by a correlation coefficient of 0.739 and p value of 0.000. Regression analysis showed that value for money audit influences employee performance significantly with a coefficient value of 0.278 and p value of 0.000. The null hypothesis that value for money audit had no significant influence on employee performance was rejected and it was concluded that there is positive and significant influence of value for money audit on employee performance of public universities in western Kenya.

5.3 Conclusions

The study made various conclusions which are centered on the descriptive and inferential statistics carried out with the review of the empirical and theoretical literature also being put into consideration.

5.3.1 Compliance audit and employee performance

Descriptive statistics shows that most of the respondents agreed that adhering to policies, practices and procedures in the University, adherence to the compensation and benefits laws and following employees' health and safety policies improves employee performance in many public universities in western Kenya. The inferential statistics showed that there is positive and significant influence of compliance audit on employee performance in public universities in western Kenya (regression coefficient=0.178, p value=0.000). Therefore, it was concluded that compliance audit significantly influences employee performance of public universities in western Kenya.

5.3.2 Strategic audit and employee performance

From the descriptive statistics, it was established that majority number of the respondents agreed that implementation of organization strategic plan and allocation of sufficient resources for a strategic action plan improves employees' performance. Under inferential statistics, it was established that there was a positive and significant

relationship between strategic audit and employee performance in public universities of western Kenya (regression coefficient= 0.216, p value=0.001). Therefore, it was concluded that strategic audit significantly influences employee performance in public universities of western Kenya.

5.3.3 Functional audit and employee performance

Descriptive statistics of the study indicated that most of the respondents agreed that functional audit helps in tracking employee performance, alignment of objectives, organization structure and culture, internal control measures and university specific HR approaches help in improving employee performance in many public universities in western Kenya. The inferential statistics showed that there is positive and significant influence of functional audit on employee performance in public universities in western Kenya (regression coefficient=0.095, p value=0.007). Therefore, it was concluded that functional audit significantly influences employee performance of public universities in western Kenya.

5.3.4 Value for money audit and employee performance

Based on the descriptive statistics of the study showed that most of the respondents agreed that value of money is carried out frequently in the university, employees are efficiently utilized by the university, employees perform their duties efficiently, effectively and economically, assessing employee value for money improves employee performance and the university sees employees as the most valued asset. The inferential statistics showed that there is positive and significant influence of value for money audit on employee performance in public universities in western Kenya (regression coefficient=0.278, p value=0.000). Therefore, it was concluded that value for money audit significantly influences employee performance of public universities in western Kenya.

5.4 Recommendations

5.4.1 Compliance audit and employee performance

The findings from the inferential statistics showed that compliance audit had significant and influence on employee performance in public universities of western Kenya. From the descriptive statistics, the majority of the respondent in public universities of western Kenya agreed that compliance audit is not frequently carried out in the university. It is therefore recommended that universities should plan for compliance audit at least twice per year. This will enable the university to identify whether employees comply with the laid down regulation and procedures.

A great number of the respondents agreed that university do not follow rules and regulations on recruitment of employees. It was recommended that during recruitment of employees, all the regulations and procedures should be followed. This will help in recruiting qualified and experienced staff who will serve the university with the aim of meeting its objectives.

Majority of the respondents agreed that compensation and benefits laws are not used in the university and salaries not paid in time. Therefore, it was recommended that the university management should motivate employees by compensating high achievers in the institutions. Employees should also be paid salaries in time. This will encourage employees to work hard towards achievement of institutions goals. This will also improve employee performance as they strive to be higher achievers.

Most of the employees agreed that health and safety policies in the university were followed. It was recommended that the management should ensure all the health and safety policies in the university must be followed. This will help in ensuring employees are protected within the organization. Safety and health of employees enables employees to perform their duties effectively and efficiently hence improving their performance.

5.4.2 Strategic audit and employee performance

The inferential statistics found that strategic audit had a significant effect on employee performance in public universities of western Kenya. From the descriptive statistics, majority of the respondents in many public universities of western Kenya agreed that strategic audit was not frequently carried out in the university. It was recommended that the university management should ensure there is strategic audit at least twice per year. This will help to ensure all employees comply with the university strategic plan. Employees will also be get advice from the auditors on how to ensure the university strategic plan is achieved effectively and efficiently.

A great number of the respondents agreed that the university has a well laid organization Strategic Plan. It was therefore recommended that universities should form a strategic committee member to formulate a good strategic plan of the university. This will help the university to know all the activities that are supposed to be achieved at a time. This will therefore make employees start working towards achievement of the strategic plan hence improving their performance.

Most of the respondents in the university agreed that insufficient funds and resources are allocated for strategic action plan. It is therefore recommended that the university should allocate more funds to support the achievement of strategic objectives. This will necessitate all the university stakeholders to work towards achievement of the laid strategic plan.

5.4.3 Functional audit and employee performance

The findings from the inferential statistics showed that functional audit had significant and influence on employee performance in public universities of western Kenya. From the descriptive statistics, the majority of the respondent in public universities of western Kenya agreed that the university does not have a well laid

organizational structure. It is therefore recommended that universities should have a well explained organization structure. This will enable the university to run all its activities as per the guidelines of the organization structure.

Most of the respondents in the university agreed that relevant internal control measures are not put in place in the university. It is therefore recommended that the university should put in place relevant internal control measures that will help in tracking each employee's performance. This will necessitate all the university stakeholders to work toward improving their performance.

A great number of the respondents agreed that the university the employees do not adhere to laid down organization culture. It was therefore recommended that universities should ensure that university employees adhere to laid down organizational culture. This will help the university to run its activities in adherence to organizational culture. This will therefore make employees start working towards achievement organizational objectives.

5.4.4 Value for money audit and employee performance

The findings from the inferential statistics showed that value for money audit had significant and influence on employee performance in public universities of western Kenya. From the descriptive statistics, the majority of the respondent in public universities of western Kenya agreed that the university does not always assess employee value for money. It is therefore recommended that universities should always assess the employee value of money frequently. This will enable the university to assess each employee commitment to achieve the organization objectives.

Most of the respondents in the university agreed that university employees do not achieve the university objectives easily. It is therefore recommended that the university should formulate organization objectives that are achievable. This will necessitate all the university employees to work toward achieving organizational goals.

5.5 Areas for further studies

Future researchers can focus on;

- i. Future researchers can look at influence of human resource audit in other sectors a part from educational sectors. This is because the findings from this study cannot be generalized to all other sectors.
- ii. Future researchers need to focus on other factors influencing employee performance other than human resource audit.
- iii. A comparative research should be conducted to determine whether there is change in performance in public universities in comparison to the situation before the implementation of Human Resource Audit and implantation to check on employee performance.

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APPENDICES

Appendix I: Introduction letter

Dear Respondent,

I am Beldine Cherubet, pursuing Masters of Business Administration (Human Resource option) at Kaimosi Friends University. In partial fulfillment of the requirement of this course, I am conducting my academic research entitled **“The Influence of Human Resource Audit on Employee performance of public universities in western Kenya”**

I will appreciate it if you could complete the following table, any information obtains in connection with this study, that can be identified will remain confidential.

Your cooperation will be highly appreciated.



Appendix II: Questionnaires

Section A: General information

1. Number of years worked in the University

Number of years	Below 1 year	1-5 years	6-10 years	11-15 years	Above 15 years
Tick where appropriate					

2. Level of education

Level of Education	Certificate	Diploma	Bachelor's Degree	Master's Degree	PhD Degree
Tick where appropriate					

Section B: Compliance audit and employee performance

Use the 5 points Likert scale below to indicate the extent to which you agree with the following statements. Strongly Agreed, 1 Agree, 2 Neutral, 3 Disagree, 4 Strongly Agree, 5

S/N	CONTENT	5 SA	4 A	3 N	2 D	1 SD
1.	Compliance audit is frequently carried out in the university					
2.	The university follows rules and regulations on recruitment of employees					
3.	Policies, practices and procedures in the University improves employee performance					
4.	Compensation and benefits laws are used in the university and salaries are paid in time					
5.	Adherence to the compensation and benefits laws improves employees performance					
6.	Health and safety policies in the university are followed					
7.	Health and safety policies in the university improves employee performance					
8.	Promotions and transfers in our organization are fairly done					
9.	Fair promotion and transfer among employees improve their performance					
10.	Institutions Compliance are aligned to Commission of University Education requirements					

Section C: Strategic audit and employee performance

Use the 5 points Likert scale below to indicate the extent to which you agree with the following statements. Strongly Agreed, 1 Agree, 2 Neutral, 3 Disagree, 4 Strongly Agree, 5

S/N	Content	5 SA	4 A	3 N	2 D	1 SD
1.	Strategic audit is frequently carried out in the university					
2.	Frequent strategic audit improves employee performance					
3.	The university has a well laid organizational strategic plan					
4.	Organizational strategic plan improves employee performance as they adhere to the strategic plan					
5.	University management adheres and implements its strategic plan					
6.	Implementation of strategic plan improves employee performance					
7.	Ensuring vision and mission are understood by the employees					
8.	Allocation of sufficient resources for a strategic action plan					
9.	Enough resources allocated to strategic plan improves employee performance					
10.	Strategic audit enhances employee empowerment					

Section D: Functional audit and employee performance

Use the 5 points Likert scale below to indicate the extent to which you agree with the following statements. Strongly Agreed, 1 Agree, 2 Neutral, 3 Disagree, 4 Strongly Agree, 5

S/N	Content	5 SA	2 A	3 N	2 D	1 SD
1.	Functional audit is frequently carried out in the university					
2.	Functional Audit helps in tracking employee performance					
3.	Functional Audit ensures alignment to set objectives put in place					
4.	The university has a well laid organization structure					
5.	The organizational structure in place improves decision making hence improving employee performance					
6.	Relevant internal control measure are put in place					
7.	Internal control measures improves employee performance					
8.	Employees adheres to laid down organizational culture					
9.	Adherence to organizational culture improves employees performance					
10.	The university use specific HR audit approaches to help workers improve their performance					

Section D: Value for money audit and employee performance

Use the 5 points Likert scale below to indicate the extent to which you agree with the following statements. Strongly Agreed, 1 Agree, 2 Neutral, 3 Disagree, 4 Strongly Agree, 5

S/N	Content	5 SA	2 A	3 N	2 D	1 SD
1.	value for money audit is frequently carried out					
2.	value for money audit improves employee performance					
3.	The university always assess employees value for money					
4.	The university sees employees as the most valued employees					
5.	The employees are efficiently utilized by the university					
6.	Assessing the employees value for money improves employees performance					
7.	Employees within the university perform their duties efficiently, effectively and economically					
8.	Performing duties with a lot of efficiency, effectiveness and economically improves employee performance					
9.	Employees achieves the university objectives easily					
10.	The university always implements employee value assessment					

Section E: Employee performance

Use the 5 points Likert scale below to indicate the extent to which you agree with the following statements. Strongly Agree, 1 Agree, 2 Neutral, 3 Disagree, 4 Strongly Agree, 5

S/N	CONTENT	5	4	3	2	1
1	Employees are able to use the university resources efficiently without waste					
2	The employees perform high quality work in the university					
3	Employees have been able to complete their tasks within the stipulated time					
4	Human resource audit reports have highly rated employee performance					
5	There is high reduction in the number of cases by the university customers					
6	There is increased job satisfaction from the employees					
7	Employees perform their tasks effectively and efficiently					
8	The employees response to customers' needs is prompt					
9	Employees always delivers quality services to the customers					
1	There is increased employee productivity					

Appendix III: List of public universities in western

Public universities in western

1. Alupe University
 2. Jaramogi Oginga Odinga University of Science and Technology
 3. Kaimosi Friends University
 4. Kibabii university
 5. Kisii University
 6. Maseno University
 7. Masinde Muliro University of Science and Technology
 8. Rongo University
 9. Tom Mboya University
-

Appendix IV: t Table

t Table

cum. prob one-tail two-tails	$t_{.50}$	$t_{.75}$	$t_{.90}$	$t_{.95}$	$t_{.99}$	$t_{.995}$	$t_{.9975}$	$t_{.999}$	$t_{.9995}$	$t_{.9999}$	$t_{.99995}$
	0.50	0.25	0.20	0.15	0.10	0.05	0.025	0.01	0.005	0.001	0.0005
df	1.00	0.50	0.40	0.30	0.20	0.10	0.05	0.02	0.01	0.002	0.001
1	0.000	1.000	1.376	1.963	3.078	6.314	12.71	31.82	63.66	318.31	636.62
2	0.000	0.816	1.061	1.386	1.888	2.920	4.303	6.965	9.925	22.327	31.599
3	0.000	0.765	0.978	1.250	1.638	2.353	3.182	4.541	5.841	10.215	12.924
4	0.000	0.741	0.941	1.190	1.533	2.132	2.776	3.747	4.604	7.173	8.610
5	0.000	0.727	0.920	1.156	1.476	2.015	2.571	3.365	4.032	5.893	6.869
6	0.000	0.718	0.906	1.134	1.440	1.943	2.447	3.143	3.707	5.208	5.959
7	0.000	0.711	0.898	1.119	1.415	1.895	2.365	2.998	3.499	4.785	5.408
8	0.000	0.706	0.889	1.108	1.397	1.860	2.306	2.896	3.355	4.501	5.041
9	0.000	0.703	0.883	1.100	1.383	1.833	2.262	2.821	3.250	4.297	4.781
10	0.000	0.700	0.879	1.093	1.372	1.812	2.228	2.764	3.169	4.144	4.587
11	0.000	0.697	0.876	1.088	1.363	1.796	2.201	2.718	3.106	4.025	4.437
12	0.000	0.695	0.873	1.083	1.356	1.782	2.179	2.681	3.055	3.930	4.318
13	0.000	0.694	0.870	1.079	1.350	1.771	2.160	2.650	3.012	3.852	4.221
14	0.000	0.692	0.868	1.076	1.345	1.761	2.145	2.624	2.977	3.787	4.140
15	0.000	0.691	0.866	1.074	1.341	1.753	2.131	2.602	2.947	3.733	4.073
16	0.000	0.690	0.865	1.071	1.337	1.746	2.120	2.583	2.921	3.686	4.015
17	0.000	0.689	0.863	1.069	1.333	1.740	2.110	2.567	2.898	3.646	3.965
18	0.000	0.688	0.862	1.067	1.330	1.734	2.101	2.552	2.878	3.610	3.922
19	0.000	0.688	0.861	1.066	1.328	1.729	2.093	2.539	2.861	3.579	3.883
20	0.000	0.687	0.860	1.064	1.325	1.725	2.086	2.528	2.845	3.552	3.850
21	0.000	0.686	0.859	1.063	1.323	1.721	2.080	2.518	2.831	3.527	3.819
22	0.000	0.686	0.858	1.061	1.321	1.717	2.074	2.508	2.819	3.505	3.792
23	0.000	0.685	0.858	1.060	1.319	1.714	2.069	2.500	2.807	3.485	3.768
24	0.000	0.685	0.857	1.059	1.318	1.711	2.064	2.492	2.797	3.467	3.745
25	0.000	0.684	0.856	1.058	1.316	1.708	2.060	2.485	2.787	3.450	3.725
26	0.000	0.684	0.856	1.058	1.315	1.706	2.056	2.479	2.779	3.435	3.707
27	0.000	0.684	0.855	1.057	1.314	1.703	2.052	2.473	2.771	3.421	3.690
28	0.000	0.683	0.855	1.056	1.313	1.701	2.048	2.467	2.763	3.408	3.674
29	0.000	0.683	0.854	1.055	1.311	1.699	2.045	2.462	2.756	3.396	3.659
30	0.000	0.683	0.854	1.055	1.310	1.697	2.042	2.457	2.750	3.385	3.646
40	0.000	0.681	0.851	1.050	1.303	1.684	2.021	2.423	2.704	3.307	3.551
60	0.000	0.679	0.848	1.045	1.296	1.671	2.000	2.390	2.680	3.232	3.460
80	0.000	0.678	0.846	1.043	1.292	1.664	1.990	2.374	2.639	3.195	3.416
100	0.000	0.677	0.845	1.042	1.290	1.660	1.984	2.364	2.626	3.174	3.390
1000	0.000	0.675	0.842	1.037	1.282	1.646	1.962	2.330	2.581	3.098	3.300
Z	0.000	0.674	0.842	1.036	1.282	1.645	1.960	2.326	2.576	3.090	3.291
	0%	50%	60%	70%	80%	90%	95%	98%	99%	99.8%	99.9%
	Confidence Level										


t-table.xls 7/14/2007

Appendix V: f Table

		Degrees of freedom in numerator (df1)												
		1	2	3	4	5	6	7	8	12	24	1000		
Degrees of freedom in denominator (df2)	10	0.100	3.29	2.92	2.73	2.61	2.52	2.46	2.41	2.38	2.28	2.18	2.06	
		0.050	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	2.91	2.74	2.54	
		0.025	6.94	5.46	4.83	4.47	4.24	4.07	3.95	3.85	3.62	3.37	3.09	
		0.010	10.04	7.56	6.55	5.99	5.64	5.39	5.20	5.06	4.71	4.33	3.92	
		0.001	21.04	14.90	12.55	11.28	10.48	9.93	9.52	9.20	8.45	7.64	6.78	
		12	0.100	3.18	2.81	2.61	2.48	2.39	2.33	2.28	2.24	2.15	2.04	1.91
			0.050	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.69	2.51	2.30
			0.025	6.55	5.10	4.47	4.12	3.89	3.73	3.61	3.51	3.28	3.02	2.73
			0.010	9.33	6.93	5.95	5.41	5.06	4.82	4.64	4.50	4.16	3.78	3.37
			0.001	18.64	12.97	10.80	9.63	8.89	8.38	8.00	7.71	7.00	6.25	5.44
		14	0.100	3.10	2.73	2.52	2.39	2.31	2.24	2.19	2.15	2.05	1.94	1.80
			0.050	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.53	2.35	2.14
			0.025	6.30	4.86	4.24	3.89	3.66	3.50	3.38	3.29	3.05	2.79	2.50
			0.010	8.86	6.51	5.56	5.04	4.69	4.46	4.28	4.14	3.80	3.43	3.02
			0.001	17.14	11.78	9.73	8.62	7.92	7.44	7.08	6.80	6.13	5.41	4.62
		16	0.100	3.05	2.67	2.46	2.33	2.24	2.18	2.13	2.09	1.99	1.87	1.72
			0.050	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.42	2.24	2.02
			0.025	6.12	4.69	4.08	3.73	3.50	3.34	3.22	3.12	2.89	2.63	2.32
			0.010	8.53	6.23	5.29	4.77	4.44	4.20	4.03	3.89	3.55	3.18	2.76
			0.001	16.12	10.97	9.01	7.94	7.27	6.80	6.46	6.20	5.55	4.85	4.08
	18	0.100	3.01	2.62	2.42	2.29	2.20	2.13	2.08	2.04	1.93	1.81	1.66	
		0.050	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.34	2.15	1.92	
		0.025	5.98	4.56	3.95	3.61	3.38	3.22	3.10	3.01	2.77	2.50	2.20	
		0.010	8.29	6.01	5.09	4.58	4.25	4.01	3.84	3.71	3.37	3.00	2.58	
		0.001	15.38	10.39	8.49	7.46	6.81	6.35	6.02	5.76	5.13	4.45	3.69	
	20	0.100	2.97	2.59	2.38	2.25	2.16	2.09	2.04	2.00	1.89	1.77	1.61	
		0.050	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.28	2.08	1.85	
		0.025	5.87	4.46	3.86	3.51	3.29	3.13	3.01	2.91	2.68	2.41	2.09	
		0.010	8.10	5.85	4.94	4.43	4.10	3.87	3.70	3.56	3.23	2.86	2.43	
		0.001	14.82	9.95	8.10	7.10	6.46	6.02	5.69	5.44	4.82	4.15	3.40	
	30	0.100	2.88	2.49	2.28	2.14	2.05	1.98	1.93	1.88	1.77	1.64	1.46	
		0.050	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.09	1.89	1.63	
		0.025	5.57	4.18	3.59	3.25	3.03	2.87	2.75	2.65	2.41	2.14	1.80	
		0.010	7.56	5.39	4.51	4.02	3.70	3.47	3.30	3.17	2.84	2.47	2.02	
		0.001	13.29	8.77	7.05	6.12	5.53	5.12	4.82	4.58	4.00	3.36	2.61	
	50	0.100	2.81	2.41	2.20	2.06	1.97	1.90	1.84	1.80	1.68	1.54	1.33	
		0.050	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	1.95	1.74	1.45	
		0.025	5.34	3.97	3.39	3.05	2.83	2.67	2.55	2.46	2.22	1.93	1.56	
		0.010	7.17	5.06	4.20	3.72	3.41	3.19	3.02	2.89	2.56	2.18	1.70	
		0.001	12.22	7.96	6.34	5.46	4.90	4.51	4.22	4.00	3.44	2.82	2.05	
	100	0.100	2.76	2.36	2.14	2.00	1.91	1.83	1.78	1.73	1.61	1.46	1.22	
		0.050	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.85	1.63	1.30	
		0.025	5.18	3.83	3.25	2.92	2.70	2.54	2.42	2.32	2.08	1.78	1.36	
		0.010	6.90	4.82	3.98	3.51	3.21	2.99	2.82	2.69	2.37	1.98	1.45	
		0.001	11.50	7.41	5.86	5.02	4.48	4.11	3.83	3.61	3.07	2.46	1.64	
	1000	0.100	2.71	2.31	2.09	1.95	1.85	1.78	1.72	1.68	1.55	1.39	1.08	
		0.050	3.85	3.00	2.61	2.38	2.22	2.11	2.02	1.95	1.76	1.53	1.11	
		0.025	5.04	3.70	3.13	2.80	2.58	2.42	2.30	2.20	1.96	1.65	1.13	
		0.010	6.66	4.63	3.80	3.34	3.04	2.82	2.66	2.53	2.20	1.81	1.16	
		0.001	10.89	6.96	5.46	4.65	4.14	3.78	3.51	3.30	2.77	2.16	1.22	

Use StatTable, WinPepi > WhatIs, or other reliable software to determine specific p values

Appendix VI: Letter of approval of research proposal


KAIMOSI FRIENDS UNIVERSITY (KAFU)

Tel. No. 0720078299
E-mail: dgs@kafu.ac.ke
Website www.kafu.ac.ke

P.O. Box, 385- 50309,
Kaimosi,
Kenya.

OFFICE OF THE DIRECTOR, DIRECTORATE OF GRADUATE STUDIES

REG NO: DGS/MBA/G/0015/2019 Date: 5th July, 2023

FROM: DIRECTOR OF GRADUATE STUDIES

TO: BELDINE CHERUBET

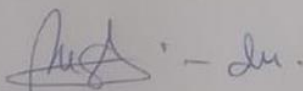
SUBJECT: APPROVAL OF RESEARCH PROPOSAL


This is to inform you that your MBA research proposal titled "Influence of Human Resource Audit on Employee Performance in Public Universities in Western Kenya." was approved at the 13th SENATE meeting of 4th July, 2023.

You will work closely with the following approved supervisors in executing your research;

1. Dr. Joseph Otsyulah
2. Dr. Wanyama S. Mackton






You will be expected to submit progress reports regularly to the Director, Graduate Studies. Do not hesitate to consult the undersigned on any matter pertaining to your studies. The Directorate of Graduate Studies wishes you success in your studies.


Dr. R.B. Shiundu, Ph.D.
DIRECTOR, GRADUATE STUDIES



Copy to: Ag. Vice - Chancellor
Ag. Deputy Vice – Chancellor (A&SA)
Dean, SOBE
Supervisors
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Appendix VII: NACOSTI Letter

 REPUBLIC OF KENYA	 NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION
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