A seminar paper on the impact of unethical conduct on organizational performance in the civil service: A case of Kisii County, written in partial fulfillment of a PhD degree at the Great Lake University of Kisumu (GLUK)

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Abstract:

Both civil servants and employees in the private sector have a responsibility not only to the institutions they are serving in discharging their duties but also to other business stakeholders. According to Sakyi and Bawole (2009), upholding the principles and standards of right conduct by public office holders at all levels of government is an important aspect of public service ethics. An essential requirement in this regard is that public servants are required to respect the rule of law and the dignity of citizens in carrying out their official duties. Unethical behavior in public organizations, in instances where they have been recorded, have always caused massive loss to the government. This paper investigates the impact of unethical behavior in civil service on organization performance at the counties - a case of Kisii County. The objectives of the study are to establish effects of code of ethics in the performance of civil servants, the effects of human resource policy on the performance of civil servants, the effects of accountability on organizational performance and the impact of professionalism on the performance of civil servants at the county. Considering the nature of the study the researcher employed a desk analysis design to analyze and draw conclusions. Secondary data was used to find information which included management journals, newspapers, books, magazines, government press release or circulars, articles and internet sources. The reliability and validity of the data was ensured by picking information from authorized publishers and authoritative websites containing recent publications on ethics and performance management from 2005 up to 2018. It was manifest that a clear code of conduct, proper human resource management policy, enhanced accountability and entrenched professionalism are significant for the increased organizational performance at the counties. A concise code of ethics increases the probability that people will behave in certain ways, can focus public servants on actions that result in doing the right things for the right reasons, provide almost a strong prima facie reason to act in a certain way and can function as a professional statement. Proper human resource management policy is critical because all other factors of production require effective application by the human resources to be able to deliver desired results. On professionalism, public servants employed to provide vital services to the citizens ought to act in a professional way in discharging their duties because they have been trained and given the required tools and equipment to provide services efficiently and effectively. Finally on accountability, from an interactive perspective, the obligation of an individual and the organization is not only to be responsible for a set of material assets, but also to be liable to the business stakeholder who they have a common business relationship with and in terms of the implicit sense of moral modesty that grows over time between associates and colleagues. In essence, public servants have a responsibility to be accountable to the public, which they serve, thus calling for ethical behavior towards the citizenry in service delivery.

In conclusion, code of ethics, professionalism, human resource management policy, and accountability are at the heart of ethical behavior and greatly influence organizational performance at the counties in Kenya. Therefore, it is incumbent upon county governments to ensure that all these four core elements necessary for the entrenchment of ethical behavior to improve efficiency in services delivery to the citizens are put in place.

**Key Word:** Governance, Devolution, Accountability, Human Resource Policy, Code of Conduct, Professionalism, Integrity.
The impact of unethical conduct on organizational performance in the civil service

INTRODUCTION

The significance of ethical behavior has long been recognized even before the beginning of modern societies. According to Kinisu (2016), ethical behavior simply means behavior that is appropriate and based on morals; and when one has to make a choice, they choose what is good and right. Governments the world over have incorporated ethical behavior as a tenet of the characteristics of government and the societies they govern. This is no surprise as the absence of ethical conduct jeopardizes the authority of the state by unleashing the dark forces of lawlessness and ‘the failed state’. According to Sakyi and Bawole (2009), upholding the principles and standards of right conduct by public office holders at all levels of government is an important aspect of public service ethics. An essential requirement in this regard is that public servants are required to respect the rule of law and the dignity of citizens in carrying out their official duties. Unethical behavior in public organizations causes massive loss to the government. Several studies have shown that organizations with poor records have not only been forced to pay for investigations and fines but have also suffered significant decline in performance and severe damage to their reputation among customers and other stakeholders.

Similarly, other past research have shown that where ethics in public service are weak, corruption, unethical conduct, inefficiency, poor services and general poverty of the citizenry abound. There has been established a strong correlation between public service management systems founded on strong ethical standards and prosperity of nations (Wahyudi et al, 2013). In this connection, various countries in Sub-Saharan Africa have initiated several reforms aimed at rejuvenating their public administration systems. An important element in the reform packages is the rejuvenation and institutionalization of codes of conduct by various countries. Among the undertakings include; establishing ethical standards, rules and basic principles for public offices and officials; promoting values and a culture of professionalism among civil service staff, and fostering commitment to these standards, norms and values; raising awareness of good governance practices as a foundation for government work; directing civil servants towards appropriate careers, ethical behavior, and self-discipline that is consistent with applicable laws and regulations; and strengthening citizens’ confidence in government institutions, and increasing respect and appreciation for government’s role in providing the highest level of services (Ross, 2011).
According to Wahyudi et al (2013), the performance of a public entity is the ability of that entity to reach certain results which are subsequently the object of comparison in time or in space. Public entities are not established for commercial purpose but to provide essential services to the members of the public. Different entities have different mandate and hence different measures of performance, this makes it difficult to compare performance of different entities. Performance contracting was introduced by the Kenyan government for effective and efficient achievements of set targets in the public service (Nyangi, Shigogodi and Owano 2014). Organizational ethics is a major influence in ensuring the attainment of organization’s objectives. This influenced the formulation of formal code of ethics which regulate employee’s ethical conducts (Kazmi et al, 2014). Many organizations have developed and distributed organizational codes of conduct so as to significantly affect ethical conducts of their respective employees. The existence of formal code of ethics should generally ensure the highest standards of behavior and discourage unethical conducts amongst organizational members. However, experience shows that these formal codes are ignored by the adherence to informal codes known as norms which are characterized mainly by isolation and solidarity. Today there is increased pressure from stakeholders such as consumers, investors and the community for public organizations to behave ethically and in a socially responsible way. Today investors’ concern on ethical conducts of those who run organizations has greatly increased (Gilman, 2005).

The U.S. Office of Government Ethics (2002) outlined 14 general principles in the public service that apply universally to every employee in the public service and form the basis for the standards set for ethical conduct almost globally: The first principle is that public service is a public trust, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain. Second, employees shall not hold financial interests that conflict with the conscientious performance of duty. Third, employees shall not engage in financial transactions using nonpublic Government information or allow the improper use of such information to further any private interest. Fourth, an employee shall not, except as permitted by subpart B of this part, solicit or accept any gift or other item of monetary value from any person or entity seeking official action from, doing business with, or conducting activities regulated by the employee's agency, or whose interests may be substantially affected by the performance or nonperformance of the employee's duties.
Fifth, employees shall put forth honest effort in the performance of their duties. Sixth, employees shall not knowingly make unauthorized commitments or promises of any kind purporting to bind the Government. Seven, employees shall not use public office for private gain. Eight, employees shall act impartially and not give preferential treatment to any private organization or individual. Nine, employees shall protect and conserve Federal property and shall not use it for other than authorized activities. Ten, employees shall not engage in outside employment or activities, including seeking or negotiating for employment, that conflict with official Government duties and responsibilities. Eleven, employees shall disclose waste, fraud, abuse, and corruption to appropriate authorities. Twelve, employees shall satisfy in good faith their obligations as citizens, including all just financial obligations, especially those--such as Federal, State, or local taxes--that are imposed by law. Thirteen, employees shall adhere to all laws and regulations that provide equal opportunity for all Americans regardless of race, color, religion, sex, national origin, age, or handicap. Finally, employees shall endeavor to avoid any actions creating the appearance that they are violating the law or the ethical standards set forth in this part. Whether particular circumstances create an appearance that the law or these standards have been violated shall be determined from the perspective of a reasonable person with knowledge of the relevant facts (The U.S. Office of Government Ethics, 2002).

These general principles outlines the overall duties and responsibilities of employee, how they should deal with others or with the recipients of service, maintaining of confidentiality and mechanisms for disclosure of information, acceptance or requesting of gifts, privileges and other benefits, conflict of interests, merit, competitiveness and justice, preservation of public property and interests of the state and their property, and employee rights among other general Provisions. According to Fortune of Africa (2016), “The effectiveness and efficiency of a country’s public sector is vital to the success of development activities. Sound financial management, an efficient civil service and administrative policy, efficient and fair collection of taxes, and transparent operations that are relatively free of corruption all contribute to good delivery of public services”.

Codes of conduct and ethics, which define standards of ethical behavior for public officials, have proven to be important integrity instruments in many countries. An effective code of conduct and ethics helps to build citizens’ trust in government, to create an economic climate that attracts
foreign investment, and to contribute to a country’s economic development (OECD Joint Learning Study, 2010).

**Statement of the problem**

Many public institutions in Kenya have been marred by several malpractices and corruption, which consequently lead to low productivity, erosion of work ethics, indiscipline, blatant violation of rules, regulations and procedures, weak control, and poor service delivery. There is systemic corruption which arises when public officers take advantage of weak systems of internal control or when they circumvent the systems altogether through collusion (Kinisu, 2016). Corruption in the area of public procurement for instance, is of this nature and significantly accounts to up to 70% of loss of public funds. When taken to a higher level, systemic corruption can become grand corruption. In this case, individuals in positions of significant state power subvert legal, economic and political systems to devise and implement schemes to loot state resources. Many mega scandals we have experienced are in this category. Reports of scandals, questionable business and political behavior in many public organizations in Kenya, especially in the newly-formed County Governments are extremely increasing their frequency. This heightens the attention to the urgent need for corporate governance, corporate social responsibility and organizational ethics at the county level (Kinisu, 2016).

Although several efforts in enhancing ethical behavior have been brought forth, very little is known regarding their effects and there are few studies that have been conducted in Kenya regarding the impact of ethical behavior in public service on the institutional performance, particularly in the Kisii County. Therefore, this research seeks to bridge the knowledge gap on this topic in Kenya by providing an in-depth analysis into the underlying effects of ethical conduct in public service on service delivery. Secondly, this research seeks to come up with viable recommendations aimed at addressing the deleterious effects the unethical behavior in the civil service has brought to the government. Additionally, this research aims at providing a blueprint into further research in the murky area of integrity in the civil service for posterity.

**Objectives of the Study**

**General Objectives**
The general objective of this research is to determine the impact of ethical behavior on organizational performance at the counties: a case of Kisii County.

**Specific Objectives**

The specific objectives of this research were:-

i) To establish the effects of code of conduct on performance at the county

ii) To determine the effects of Human Resource Management policy on performance at the county

iii) To find out the effects of professionalism on performance at the county

iv) To establish the impact of accountability on performance at the county

**Conceptual Framework**

**Figure I.1**

<table>
<thead>
<tr>
<th>Independent variable</th>
<th>Dependent variable</th>
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<tbody>
<tr>
<td>Code of Ethics</td>
<td>Organizational Performance at the Civil Service</td>
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<tr>
<td>Human Resource Management Policy</td>
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<tr>
<td>Professionalism</td>
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<td>Accountability</td>
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Source (Author, 2018)

The above diagram shows an interplay between the independent variables, which include code of ethics, human resource management policy, professionalism, and accountability and the dependent variable which is the organizational performance at the civil service. In case there is a clear code of ethics, an elaborate human resource management policy, institutionalized professionalism and an entrenched accountability in the public service, the institutions

**Independent variables**

**Code of ethics**
For the purposes of this analysis the use of ethics codes in public service can have a positive impact on ethical behavior of employees and the organization in several ways. First, codes of ethics increase the probability that people will behave in certain ways. They do this partially by focusing on the character of their actions and partly by focusing on sanctions for violations (Ethics Resource Centre, 2007). In addition, reliance on codes can reduce the sacrifice involved in an ethical act. An example might be the case of a civil servant whose cousin has asked him to give him a government contract. Without a code it would be a moral choice on his or her part. With a code the civil servant is reminded that it violates expectations for civil servants, it could result in losing his or her job, and it moves the action from not helping a family member to doing the right thing (Schwartz, 2004).

Second, good ethics codes can focus public servants on actions that result in doing the right things for the right reasons. According to Richard (2009), ethical behavior should become a habit and effective codes allow both bureaucrats and elected officials to test their actions against expected standards. Repeated over time this kind of habit becomes inculcated in the individual and ingrained in the organization. An excellent example is in contracting or procurement. Government processes are often cumbersome to allow for fairness. If efficiency alone were the standard, contracting officials would be easily tempted to ignore the rules to expedite the process. However, if it is clear that the overriding principle is impartiality in carrying out your public duties it is very difficult to justify giving the contract to your wife’s company on efficiency grounds (McDonald and Nijhof, 2003).

Third, codes of ethics do not take away one’s own moral autonomy or absolve the public servant from the obligation to reason. Codes of ethics provide at most a strong prima facie reason to act in a certain way (Valente, 2014). However, these can be overridden by strong, reasoned objection. The expectation is that the norm is not to violate the code and such violations can only be justified because of a higher ethical principle. The public servant who closes a coal mine before the owners have exhausted due process legal appeals can reasonably justify the action. Protecting the lives of the workers has a higher value than the obligation to objectively carry out procedures.

Fourth, codes of ethics can function as a professional statement. That is it expresses the public service’s commitments to a specific set of moral standards. This has both cognitive and emotive value. Cognitively it gives a person joining a profession, civil service, a clear set of value to which
they are expected to subscribe. Not all individuals are comfortable working as civil servants and codes can clarify expectations. Codes can help provide the pride of belonging to a group or a profession. Pride is a critical emotion in motivating individuals to see themselves as professional (Gilman, 2005). Based on these four important aspects of the usefulness of the code of ethics, it is evident that strong codes of ethics lead to ethical behavior and consequently enhances the performance and employee and the general performance of an organization; the vice versa is also true.

**Professionalism**

Professionalism by definition according to Cambridge English dictionary is the combination of all the qualities that are connected with trained and skilled people. It characterizes the competence or skill expected of a professional. Based on this definition therefore, it goes without saying that public servants employed to provide vital services to the citizens ought to act in a professional way in discharging their duties because they have been trained and given the required tools and equipment to provide services efficiently and effectively. According to Valente, (2014), there are ten golden rules to being professional in service to your organization: one, always strive for excellence; this is the first rule to achieving greatness in whatever endeavor you undertake. Striving for excellence is the quality that makes you and your work stand-out. Excellence is a quality of service which is unusually good and so surpasses ordinary standards, it should be made a habit for it to make a good impression on your bosses and colleagues. Second, be trustworthy; in today’s society trust is an issue and any employee who exhibits trustworthiness is on a fast track to professionalism. Trustworthiness is about fulfilling an assigned task and as an extension- not letting down expectations, it is been dependable, and reliable when called upon to deliver a service. In order to earn the trust of your bosses and colleagues, worth and integrity must be proven over time (Valente, 2014).

Third, be accountable; to be accountable is to stand tall and be counted for what actions you have undertaken, this is the blameworthiness and responsibility for your actions and its consequences- good or bad. The fourth golden rule is to be courteous and respectful; courteousness is being friendly, polite and well-mannered with a gracious consideration towards others. It makes social interactions in the workplace run smoothly, avoid conflicts and earn respect. Respect is a positive feeling of esteem or deference for a person or organization; it is built over time and can be lost
with one stupid or inconsiderate action. Continued courteous interactions are required to maintain or increase the original respect gained (Brown, 2016). Five, be honest, open and transparent; honesty is a facet of moral character that connotes positive and virtuous attributes such as truthfulness, straightforwardness of conduct, loyalty, fairness, sincerity, openness in communication and generally operating in a way for others to see what actions are being performed. This is a virtue highly prized by employers and colleagues, for it builds trust and increases your personal value to all. Six, be competent and improve continually; competence is the ability of an individual to do a job properly, it is a combination of knowledge, skills and behavior used to improve performance. Competency grows through experience and to the extent one is willing to learn and adapt. Continuous self-development is a pre-requisite in offering professional service at all times (Valente, 2014).

The number seven golden rule of professionalism is at the core of this study; always be ethical. According to (Kleinhempel, 2009), ethical behavior is acting within certain moral codes in accordance with the generally accepted code of conduct or rules. It is always safe for an employee to “play by the rules”. This is always the best policy and in instances the rule book is inadequate, acting with a clear moral conscience is the right way to go. This may cause friction in some organizations but ethical organizations will always stand by the right moral decisions and actions of their employees. Number eight, always be honorable and act with integrity; honorable action is behaving in a way that portrays “nobility of soul, magnanimity, and a scorn of meanness” which is derived from virtuous conduct and personal integrity. This is a concept of “wholeness or completeness” of character in line with certain values, believes, and principles with consistency in action and outcome. Nine, be respectful of confidentiality; confidentiality is respecting the set of rules or promise that restricts you from further and unauthorized dissemination of information. Over the course of your career, information will be passed on to you in confidence – either from the organization or from colleagues- and it is important to be true to such confidences. You gain trust and respect of those confiding in you and increase your influence within the organization (Okpara, and Wynn, 2008). Finally, set good examples; applying the foregoing rules helps you improve your professionalism within your organization but it is not complete until you impact knowledge on those around and below you. You must show and lead by good example. Being a professional is about living an exemplary live within and without the organization (Brown, 2016).
All professionals follow a specific code. When applied to certain classes of people – public servants, doctors – codes are the ultimate terms of reference. They are the framework upon which professions are built. Often codes are what professionals use to make the claim that they are “professionals” and are often the founding document for a profession, e.g. the Hippocratic Oath. While it is true that not all such oaths are codes, it is often the case that codes are built into oaths or other related ceremonies related to become a professional. They can be found in the ceremonies ordaining religious leaders in many faiths, and in swearing the oath of office for many political leaders around the world (Gilman, 2005). From this analysis, it is clear that professionalism is the tenet for ethical behavior. For public servants to act ethically, they have no choice but to observe professionalism in the course of their duties. Therefore, in the absence of professionalism, chances are that employees will act unethically because the golden rules will not apply.

**Human resource Management policy**

Human resource management is a very critical part in the achievement of success for any organization and especially in the public service. This is because all other factors of production require effective application by the human resources to be able to deliver desired results. Therefore, an organization or a government is as good as its workforce, which is a product of effective human resource management. According to Alande (2010), human resource management is a process that involves recruitment and selection, training and development, change management, development of human resource policies and procedures, and performance management of members of staff for effective and efficient service delivery to the people, which translates into development and maintenance of competitive advantage for the organization. Upholding a competitive, viable and sustainable work system aimed at propelling growth, developing and maintaining a competitive advantage is an emerging concern in the business fraternity globally. For public service to achieve efficient outcomes there must be adequate capacity in the form of human capital, essential equipment and technology, and incentives to motivate employees to produce the desired results (Myrna, 2008).

To get officers to work in the various state departments require a rigorous process of recruiting and selecting appropriate candidates to deliver on the Country’s goals and strategic plans. Recruitment is the process of attracting individuals on a timely basis, in sufficient numbers and with appropriate qualifications to apply for jobs within an organization and that selection is the
process of choosing from a group of applicants the individual best suited for a particular position and for the organization (McPheat, 2010). Hence, the success of countries depends upon a sound recruitment and selection system devoid of nepotism, favoritism, but embracing meritocracy. In addition to incorporate the culture of inclusivity and diversity entrenched in the constitution, countries need to emphasize on the recruitment for diversity. This is because it will minimize marginalization of diverse groups of communities at the County as well as encourage creativity (Chang, 2005).

In the absence of a vibrant human resource management policy in the public service or in the case where the existing one is not followed consistently by those in charge, unethical behavior can crop up because people will be hired out of favoritism, nepotism, and corruption without full regard to meritocracy. Those employed will find it difficult following set rules because they did not matter in the first instance. Therefore, public service cannot talk about ethical behavior or enhanced performance of employees without entrenching a comprehensive human resource management policy that will act as a reference to organizational behavior. Additionally, even after promulgating the human resource management policy, its implementation should be monitored to ensure all civil servants do not circumvent the set down rules governing conduct (McPheat, 2010).

**Accountability**

Accountability is a critical concept and a basic principle in business in terms of both financial management and reporting, and individual behavior towards business stakeholders (Hasnas, 2007). It is one terminology commonly used in business operations, governance, individual responsibility towards others and many other fields to ensure that individuals responsible for roles, especially on behalf of others observe laid down rules and procedures and behave in a manner worthy of their position. Accountability is one terminology that many continue to have mixed perception about in terms of its applicability however, it is an integral part of both public service and private business practice in informing ethical behavior of employees (Ebrahim et al, 2007).

In the current business environment, business professionals find themselves aligned morally in the implicit sense of a shared responsibility and a collective cause, which surfaces in the daily interactions with colleagues and other business stakeholders. Due to this complexity in interaction, the need for a flexible and better interpersonal comprehension of accountability becomes a requirement (Painter-Morland, 2007). From an interactive perspective, the obligation of an
individual and the organization is not only to be responsible for a set of material assets, but also to be liable to the business stakeholder who they have a common business relationship with and in terms of the implicit sense of moral modesty that grows over time between associates and colleagues.

In essence, public servants have a responsibility to be accountable to the public, which they serve, thus calling for ethical behavior towards the citizenry in service delivery. These responsibilities oblige government institutions and civil servants to endeavor to establish a sustainable relationship of cooperation and trust with both internal (fellow civil servants) and external stakeholders (the citizens) as much as possible. Numerous business stakeholders such as the government, suppliers, creditors, shareholders, employees, and competitors among others require accountability from the organization and individuals bestowed responsibility upon in the organization (Harvard Business School, 2011). In cases where people do not have checks and balance in the way they behave and thus cannot account for their behavior or take personal responsibility, unethical behavior thrives. However, accountability measures put in place can curb bad behavior and lead to ethical conduct in the public service. Accountability is one of the principles of public service, which states that holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Theoretical review

a. Codes of Ethics Theory

There are two broad categories of ethical theories concerning the source of value: consequentialist and non-consequentialist. A consequentialist theory of value judges the rightness or wrongness of an action based on the consequences that action has. The most familiar example would be utilitarianism—“that action is best that produces the greatest good for the greatest number” (Jeremy Bentham). A non-consequentialist theory of value judges the rightness or wrongness of an action based on properties intrinsic to the action, not on its consequences. In view of this perspective, right actions have moral value only if they are done with a good will—for duty’s sake alone. Two versions of this theory include one that says that an action is right if you can will that
the maxim of an action become a moral law applying to all persons. An action is permissible if (1) its maxim can be universalized (if everyone can consistently act on it) and (2) you would be willing to have that happen. The second version of the categorical imperative says that we must always treat people as ends in themselves and never merely as a means to an end (Walsham, 1996).

Ethical codes are often adopted by management, not to promote a particular moral theory, but rather because they are seen as pragmatic necessities for running an organization in a complex society in which moral concepts play an important part. According to Anghel-Ilcu (2014), Codes of ethics encompass companies’ vision on business conduct and ethics in relation with its stakeholders. Presenting a code of ethics is rather a voluntarily process, therefore a large amount of heterogeneity is found among such codes. A general model of code of ethics would be a necessarily instrument because it would deliver some starting guidance for companies willing to present an ethical code of their own. An ethical theory thus is a statement concerning the conduct or state of being that is required for the fulfillment of a value; it explicitly links a value with a general mode of action. For example, justice may be considered a significant value, but the term itself does not tell us what rule for conduct or state of society would follow if we include justice in our value system. We would need a principle of justice to show us what pattern of action would reflect justice as a value.

b. Professionalism Theory

Professionals typically are challenged by ethical issues within their industries and receive guidance on how to react through professional associations. The concepts of professionalism, profession, and professionalization have received considerable and sometimes critical attention in sociology. In early British and American analyses, professionalism was identified as an occupational value that was important for the stability and civility of social systems. In those interpretations, professional relations were characterized as collegial, cooperative, and mutually supportive. Relations of trust characterized practitioner-client and practitioner-management interactions, as competence was assumed to be guaranteed by education, by training, and sometimes by licensing (Evetts, 2018).
However, a second, more cynical interpretation of professionalism grew out of the more critical literature on professions that was prominent in Anglo-American analyses in the 1970s and ’80s. During that period, professionalism came to be dismissed as a successful ideology and professionalization as a process of dominance over an occupation or a market. Professionalization, according to that interpretation, was intended to promote professionals’ own occupational self-interest with respect to salary, status, and power, as well as monopoly protection of an occupational jurisdiction. Professionalization was a process largely initiated and controlled by the practitioners themselves through their professional institutions and associations in order to promote and protect their own interests (Evetts, 2018).

A third and later development involved the analysis of professionalism as a discourse of occupational change and control, especially in work organizations in which such discourse was increasingly applied and utilized by managers. There is an important difference between the discourse of professionalism as constructed “from within” (by the occupational group itself) and as constructed “from above” (by managers in work organizations). When the discourse is constructed from within, the benefits to the group can be substantial. The occupational group uses the discourse to construct its occupational identity, promoting its image with clients and customers, and in bargaining with states to secure and promote the occupational control of work by practitioners. In contrast, when the discourse is constructed from above, it is usually false or selective and used to facilitate occupational change and rationalization. The effects are not the occupational control of work by the practitioners but rather control by the organizational managers and supervisors. Organizational objectives define practitioner-client relations and set achievement targets and performance indicators. Organizational objectives regulate and replace occupational control of practitioner-client work interactions, thereby limiting the exercise of discretion and undermining the service ethic that has been important in professional work (Evett, 2018).

c. Human Resource-based Theory

The human resource-based theory lays emphasis on the importance of exploiting the element of human resource in the strategic management of an organization. Human resource-based theory believes that for an organization to be successful in the business environment, it has to look at the human resource issues because human resource are responsible for the application of organizational systems and machines in converting the raw materials to finished products and
finally supplying them to the customers in the market. This kind of strategic management demands that the organization establishes a good mechanism of managing human resources that include sound recruitment and selection practices to facilitate identification and selection of skilled and experienced employees to the organization.

It should include a good human resource training and development policy to inform the education and development of employees. It should include the development of a performance appraisal system to reward good performance of employees. It should also have a remuneration system that compensates the human resource equitably (Shen et al, 2009). According to Carpenter et al (2015), Hawthorne, Abraham Maslow and Douglas McGregor as the social psychologists, who developed the human resource approach to strategic management through their works, discovered that the performance and productivity of employees does not entirely depend upon the institutional structure and modern machines but also on the state of their wellbeing, motivation and interactions. HRM policies and practices also serve the purpose of reducing employee turnover and absenteeism, enhancing greater marketing capability, and yielding of high organizational performance to make the organization succeed in the business environment against competitors.

d. Accounting theories

There are several accounting theories that supports accountability concept. In this research, the useful accounting theories will include objectivity, periodicity, consistency, materiality, monetary concept and prudence theory. Objectivity theory dictates that business transaction should be at market rates without favors granted to the transacting parties. This theory facilitates accountability in the sense that it tries to inhibit fraudulent and dishonest dealings that managers do in order to obtain business deals. Periodicity theory requires that uniform accounting periods be adopted in order to facilitate comparability, which is a very significant element of accountability. The next theory is the consistency, which requires that when an accounting policy and method has been adopted by an organization, the organization should not change it with an alternative method. However, if the organization makes the changes in the accounting policy and method, then the change and effects of such change should be communicated and fully disclosed within those
financial statements. Transparency and consistency in the accounting method will facilitate transparent accountability (Unegbu, 2014).

Materiality theory dictates that in the accounting statements should consider the usefulness of an item on the decision-making process for it inclusion or omission in the report. Another most critical theory is the money measurement, which explains that some items fail to feature in the accounting reports because of the complexity of measuring their monetary value. These items include goodwill created internally, the quality of the human resources and good industrial relations, which are all valuable assets of a business entity. Another important theory critical for accountability research, is the prudence theory, which talks about precision in the reporting of values in accounting reports. It states that the value of revenue, profits and assets should not be overstated while costs, losses and liabilities should not be understated (Unegbu, 2014). In order to have a proper research on accountability, all these theories are important in establishing the gaps existing within the code of ethics, the accounting standards, and the perception that exist about accountability.

**Empirical Literature**

A significant number of empirical researches on the impact of ethical behavior on organizational performance in the civil service depict varied results and in some cases they are irresolute. In a research conducted by Sakyi and Bawole (2009) focusing on the perception of senior and middle-level public managers about barriers to the implementation of code of conduct in the public sector in five Anglophone West African countries of Ghana, Nigeria, Gambia, Liberia and Sierra Leone, the study revealed that all the countries are making frantic efforts at improving the ethical conduct of public sector managers through the introduction of various reforms measures including code of conduct as key components. However, the practical application of the code of conduct in public administration remains limited. The reasons for this state of affairs include among others deficiencies in code implementation, lack of exemplary leadership, ineffective reward and punishment system and unsupportive public service organizational culture.

In a study by Msanze (2013) to assess the impacts of employees’ ethical conducts to organization performance in DAWASCO, the study revealed that there was a significant relationship between employees’ ethical conducts and organization performance. The relationship was significant in that unethical conducts resulted into poor performance of the organization. The research concluded
that organizational performance is the interplay of variables and that employee’s ethical conduct plays a role in influencing organization performance positively and negatively however, it is not the major role. On the basis of the findings, the researcher argued that organizational performance is a function of variables and not only employee’s ethical conducts.

The Joint Learning Study conducted by the Organization for Economic Co-operation and Development (MENA-OECD) Governance Programme to assess the implementing a Code of Conduct for the Public Sector in Jordan in 2010 discovered that the phenomenon of unethical behavior including favoritism, cronyism, nepotism and patronage is rampant in the Jordanian public administration. The study also revealed that ethical behavior was an element of periodic performance assessment (OECD, 2010).

**Critique of existing literature**

Considering the magnitude of the damage that unethical conduct has been causing in the public service, the existing literature do not seem to be extensive or conclusive, particularly in the new area of devolution. The general understanding among most of the past researches is that all institutions need to entrench ethical behavior since it not only leads to efficiency in service delivery but also build the trust of the stakeholders. However, there seems to be inadequate research on the effect of ethical conduct to the performance of counties in Kenya, an area which require more investigation to guide the sustainability of devolved units.

**METHODOLOGY**

The researcher used secondary data to find information for the research. These secondary literatures consisted of management journals, newspapers, books, magazines, government press release or circulars, articles, and internet sources. The secondary data was collected from public libraries and websites with relevant information relating to ethics in the public service. The reliability and validity of the data from the secondary sources was ensured by picking information from authorized publishers and authoritative websites containing recent publications on ethics and performance management from 2005 up to 2018. Considering the nature of the study, the researcher employed a desk analysis design to analyze data and draw conclusions.

**ANALYSIS OF THE STUDY FINDINGS**
From the desk review, it is evident that Governments all across the globe have incorporated ethical behaviour as a principle of the characteristics of government services and the citizens they govern. More thrilling proof also suggest that the absence of ethical conduct in the part of civil servants has always put at risk the authority of the state by creating anarchy and leading to the collapse of the state. However, in countries where the public service has adopted and observed ethical principles in their service delivery have thrived and have experienced prolonged periods of peace and progress. Ethical governance thus refers to policies, procedures and administrative measures that when applied effectively can result to institutions conducting their affairs appropriately (Kinisu, 2016).

**The effects of code of conduct on performance at the county**
The first objective was to establish the effects of the code of conduct on performance at the County. The analysis revealed that even though the County government of Kisii just like all other counties in Kenya, is still grappling with structural and institutional establishment issues, it has developed the County Code of Conduct and Regulation to guide employees on how they relate with the fellow employees and the public in their daily interaction. The code of conduct and regulation emphasizes on the culture of inclusivity and diversity to embrace the diverse composition of the staff including marginalized, people with disability, and gender. To strengthen the entrenchment of the code of conduct, the Kisii County has adopted the national values entrenched in the Constitution of Kenya as well as adopted the Ethics and Anti-corruption policies in the fight against corruption, nepotism and unethical behavior among County staff. All this effort has been informed by the fact that the proper enforcement of the code of conduct significantly contributes to the enhance discipline and productivity of the employee, which consequently lead to increased performance of the organization.

**The effects of Human Resource Management policy on performance at the county**
The second objective was to determine the effects of HRM policy on performance. The analysis revealed that Kisii County has adopted an elaborate Human Resource Management policy, which incorporates recruitment and selection, training and development, as well as reward and promotion. The HRM policy has put in place a competitive process of employment in which the County Public Service Board is responsible for hiring of County staff in which it matches the placement of staff with qualification. All County government employees are required to sign performance contract to determine their expected output. The County has in place a mechanism
for performance planning and evaluation to facilitate performance appraisal for staff based on the performance contract. However, the performance contracts are just signed as mere formality and not implemented, which has not instilled the intended purpose to the workforce. Consequently, laxity is still rampant among the civil servants because the instrument of reward and punishment is not enforced appropriately. HRM policies and regulation should also serve the purpose of reducing employee turnover and absenteeism, enhancing greater marketing capability, and yielding of high organizational performance to make the organization succeed in the business environment against competitors (Carpenter et al, 2015).

**The effects of professionalism on performance at the county**

Another objective was to find out how professionalism is playing out in influencing performance of employees at the county. According to Gilman (2005), when applied to certain classes of people (public servants or doctors), professional codes are the ultimate terms of reference. They are the framework upon which professions are built. Often professional codes are what professionals use to make the claim that they are “professionals” and are often the founding document for a profession, e.g. the Hippocratic Oath. While it is true that not all such oaths are professional codes, it is often the case that professional codes are built into oaths or other related ceremonies related to become a professional. They can be found in the ceremonies ordaining religious leaders in many faiths, and in swearing the oath of office for many political leaders around the world. Therefore, the main intension of establishing a profession has always been to create a behavior pattern for all practicing in a particular field with a view of improving performance.

Kisii County has had to grapple with high level of unprofessionalism and incompetence owing to the fact that a huge number of its staff was inherited from the defunct local authorities in which case most of these employees do not have skills to perform. In the absence professionalism, service delivery becomes a sham and the organizational performance compromised.

**The impact of accountability on performance at the county**

The final objective was to establish the effects of accountability on performance at the county. The analysis reveals that accountability is a critical ingredient for the sustainability of an organization as it bonds the organization with the stakeholders and creates an environment for the going concern of the business. Accountability exists both as an individual moral responsibility and as a mechanism of achieving success in an organization. Accountability in an organization leads to better performance, strengthened relationships among employees and between the organization
and other stakeholders and better and high quality services to the customers. A good accountability report includes elements of timeliness, understandability, comparability and a corporate social responsibility. However, accountability has not been fully entrenched in the county government of Kisii as funds are embezzled or misappropriated by officers while some report late to work or fail to turn-up for work without being accountable for such wastages of time and loss of public resources.

Clearly, rules and regulations, laws, checks and balances and threats to individuals are not enough to ensure accountability. Accountability is multifaceted and should be considered into two categories, that is, accounting for material assets of the organization and the moral obligation that individuals have to create relationships with other stakeholders. Moreover, there are two aspects of accountability; as a mechanism and as a virtue. As a mechanism, accountability refers to the behavior of individuals within a setting as they observe laid down procedures, rules and regulations that govern operation within such institution. As a virtue, accountability refers to such standards used to appraise the behavior of public actors such as organizations or public officials. These broad analysis of accountability is still missing at the county.

CONCLUSION

Having reviewed the importance of ethical behaviour to the overall performance of institutions more so in the public sector, it is therefore the responsibility of the respective county governments to ensure that their institutions have in place policies and systems that ensure ethical behaviour in their area of work. Studies have shown that where ethics in public service are weak, corruption, unethical conduct, inefficiency, poor services and general poverty of the citizenry abound. There has been established a strong correlation between public service management systems founded on strong ethical standards and prosperity of nations. It was manifest in the analysis that a clear code of conduct, proper human resource management policy, enhanced accountability and entrenched professionalism are significant for the increased organizational performance at the counties. A concise code of ethics increases the probability that people will behave in certain ways, can focus public servants on actions that result in doing the right things for the right reasons, provide almost
a strong prima facie reason to act in a certain way and can function as a professional statement. Proper human resource management policy is critical because all other factors of production require effective application by the human resources to be able to deliver desired results. On professionalism, public servants employed to provide vital services to the citizens ought to act in a professional way in discharging their duties because they have been trained and given the required tools and equipment to provide services efficiently and effectively. Finally, on accountability, from an interactive perspective, the obligation of an individual and the organization is not only to be responsible for a set of material assets, but also to be liable to the business stakeholder who they have a common business relationship with and in terms of the implicit sense of moral modesty that grows over time between associates and colleagues. In essence, public servants have a responsibility to be accountable to the public, which they serve, thus calling for ethical behavior towards the citizenry in service delivery.

RECOMMENDATION

For effective enhancement of performance at the counties, the County Governments need to inculcate ethical behavior in their workforce. To this end, a number of recommendations need to be implemented by the respective county governments depending on their areas of weaknesses. They should formulate a concise Code of Conduct and enforce it to ensure employees behave within the set rules and regulations. Counties should not only develop HRM policy in paper but also ensure that they are implemented and closely monitored to ensure optimal effects on employees. Going forward, the counties need to hire their employees based on merit and professional qualification to ensure professionalism in the civil service. In order to realize accountability from employees, organizations need to set out clear and realistic expectations. Among other initiatives, counties should also have in place a strong leadership, ensure rigorous application of a reward and punishment system and support organizational culture as noteworthy remedial actions necessary to curb unethical behavior and enhance organizational performance.
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