**EFFECT OF GOVERNANCE ON RISK MITIGATION AMONG COUNTY GOVERNMENTS IN KENYA. A CASE OF MOMBASA AND KILIFI COUNTY**

**Mbaru, E. M., Mathuva, V., & Nyamongo, M.**

The Strategic JOURNAL of Business & Change MANAGEMENT
ISSN: 2312-9492 www.strategicjournals.com

*Vol. 9, Iss. 1, pp 838 – 855. March 20, 2022. www.strategicjournals.com, ©Strategic Journals*

**EFFECT OF GOVERNANCE ON RISK MITIGATION AMONG COUNTY GOVERNMENTS IN KENYA. A CASE OF MOMBASA AND KILIFI COUNTY**

**[1] Mbaru, E. M., [2] Mathuva, V., & [3] Nyamongo, M.**

[1] MBA Candidate, Kenya Methodist University [KEMU], Kenya
[2,3] Lecturer, Kenya Methodist University [KEMU], Kenya

**Accepted: March 12, 2022**

**ABSTRACT**

*The purpose of the study was to assess the effect of governance on risk mitigation among county governments in Kenya. Because of the ease with which information could be obtained, the research was carried out in the departments of the Mombasa and Kilifi county governments. The research design used in this study was a descriptive cross-sectional. The target demographic consisted of 85 senior staff members (County Executive Committee (C.E.C.) members, Chief Officers (C.O.s), and Directors) working in 11 departments throughout Mombasa and Kilifi county governments. Primary and secondary data were used in the investigation. Descriptive statistics, such as frequency distributions, means, modes, and standard deviations, were used to compile and analyze the data. In order to guarantee that the information was accurate, detailed, and consistent, it was sifted and changed. The data was organized and recorded in accordance with the study's objectives and research questions, and a range of statistics were obtained. All four independent variables (management accountability P=0.000, public participation 0.006, financial reporting 0.000, and compliance with the rule of law 0.019) had a P value less than the threshold level of significance of 0.05, indicating a significant relationship between governance and risk mitigation in the county governments. Risk identification and mitigation are critical in determining the financial success of county governments in terms of income and expenditure, according to the results of the study. In order to reduce the impact of risks on the organization, they must be mitigated as soon as they are discovered. According to international accounting standards, financial reporting by county governments is standardized to increase accountability and transparency by lowering the complexity of present financial reporting and enhancing the value of financial information for stakeholders and consumers. County government executives, according to the findings of the research, should develop and convey to their staff clear rules and processes for creating, implementing, and modifying conflict-of-interest policies at the appropriate levels in the public sector. It is also necessary for county leadership to establish protocols for sharing and debating financial reports and audit reports with members of the public and other stakeholders in the running of the county.*

***Key Words:*** *Managerial Accountability, Public Involvement, Financial Reporting, Rule of Law, Risk Mitigation*

**CITATION:** Mbaru, E. M., Mathuva, V., & Nyamongo, M. (2022). Effect of governance on risk mitigation among county governments in Kenya. A case of Mombasa and Kilifi County. *The Strategic Journal of Business & Change Management,* 9 (1), 838 – 855.

## INTRODUCTION

According to Smithson and Wilford (2017), risk is uncertainty about what will happen in the future and how things will turn out. It is a way to say how likely and likely an event is to have a positive or negative effect on someone. Risk is a mix of the likelihood of an event occurring (which is often negative) and the kind and severity of the occurrence. Risk mitigation refers to efforts taken in order to reduce the severity or effect of a risk. It is necessary to first analyze the possible effect of risks before taking steps to minimize them (Crabb, 2016).

Risk mitigation is a critical component of corporate governance in public sector organizations, and it is reflected in their organizational structures, procedures, corporate values, culture, and behavior, among other things. For a company to achieve long-term success in both strategy and operations, it must function effectively as a management process inside the organization's governance structure (Wenk, 2016). Effective risk mitigation may have far-reaching consequences for all businesses, big or little, public or private, regardless of size or industry (Ranong & Phuenngam, 2017).

In order to guarantee that the activities of the County Government are carried out properly, a number of legislative requirements exist that serve as criteria for determining performance. In different parts of the County Government Act 2012 (CGA) and the Public Finance Management Act 2012 (PFMA), they are supplied (PFM). A primary goal of the creation and institutionalization of the Performance Management Framework (PMF) in county government was to demonstrate to residents the outcomes of county government actions and how they have influenced their lives (Mburu and Muturi, 2016).

According to the Fourth Schedule of the Constitution, county governments are responsible for ensuring that the public is involved in all aspects of governance. This includes, among other things, ensuring that individuals are equipped with civic education so that they may gain the skills necessary to engage successfully in local government at the local level (Kanyiga, 2016).

It's up to the county government to follow the rules for public engagement set out in the County Government Act 2012 (CGA), the Public Finance Management Act 2012 (PFMA), and the Urban and Cities Act (2011). Under the Acts, the public must be involved in the writing of new legislation, the setting of budget priorities, the review of government departments and agencies, and the reporting of complaints and grievances. According to the law, county assemblies are in charge of making rules and regulations that encourage effective public participation in development planning and performance management (CGA 47, 115). Public participation in policy and plan creation, service delivery, and annual reports on citizen involvement with the county are also responsibilities of the county governments that have been devolved. The counties must also set up a County Budget and Economic Forum (CBEF) to talk to the public about the budget process and other things (PFMA, Section 137) (Murray, 2018)

The establishment of county governments was intended to promote good governance by ensuring a fair allocation of development projects and opportunities, enhanced control of spending, and frequent public engagement in decision-making processes. As a result, among other things, it was intended to curb corruption (Copeland, 2019).

In order to ensure the best possible administration of public funds, the Kenyan legislatures have approved a number of pieces of legislation. Specific provisions for accountability and transparency, as well as high levels of integrity for public officials are included in a number of laws that have been passed, including the Public Officers Ethics Act 2003, the Leadership and Integrity Act 2012, the County Governments Act 2012, the Public Finance Act 2012, and the Public Participation Act 2012. (World Bank, 2020). Additionally, county governments have struggled with challenges that limit their capacity to offer public services and carry

out administrative duties efficiently (Mwongozo, 2019).

Over Ksh.10 billion was missing from county governments, according to a 2020 audit by the Auditor General. A lack of an efficient corporate governance structure is cited as a factor in the problem, according to the same paper. When it comes to policy making, employees don't have a voice, as evidenced by how policies are adopted from the national government, the functions of regulatory bodies are not flexible to county management bodies, and consensus orientation practices to bring all stakeholders on board are not well stipulated in the counties, resulting in less participation from stakeholders.

Government and resources are brought closer to the people via devolution, but it also empowers local leaders and citizens to make decisions, choose the path of development and politics, and affect the overall course of the nation. In order for a devolved form of government to operate effectively, the intergovernmental fiscal framework must enhance welfare and provide incentives to promote smart government fiscal/financial management, as well as effective political power for subnational taxation and spending. Misappropriation of county funds may be conceivable if effective and strong controls aren't in place. In theory, financial controls like internal and external audits, together with tougher punishments for corruption offenders, might reduce the functional risk factors (KPMG, 2019).

In Kenya, the risks impacting the execution of devolution may be divided into four categories: strategic, operational, institutional, and financial concerns. Strategic risks are those that are regarded to have a negative impact on the future shape and form of devolution in Kenya, particularly in terms of their impact on the expected results in respect to the provisions of the constitution. Misinterpretation of the CoK 2010 provisions in connection to devolution, political posturing, and electioneering procedures, as well as a lack of knowledge of the provisions and repercussions on devolution among stakeholders are examples of such issues (Owuor, Chepkuto, Tubey & Kuto, 2018). However, operational risk refers to any risks associated with the execution of defined provisions in regard to devolution procedures that have an influence on the effectiveness of such implementations. Lack of capacity, ineffective public communication initiatives, half-hearted implementation attempts, and a lack of networks among key players are just a few of the issues (Owuor, Chepkuto, Tubey & Kuto, 2018).

Public participation is a two-way street in which the county governments give chances for residents' engagement in governance and the 5 citizens choose whether or not to take advantage of these opportunities depending on a variety of factors, including their interests, to participate (Finch, 2015). In contrast, both the government and non-governmental organizations continue to engage the people in governance problems throughout the nation, via the devolved governance dispensation, and in a variety of methods across different regions of the country. The operationalization of the policy, legal, and regulatory framework of transparency and public participation into reality, as well as the development of effective platforms for public engagement, have been a major emphasis of these players and state agencies in recent years (World Bank, 2019).

According to the Mwongozo code of conduct (2019), the government has put in place a framework for public bodies to implement institutional risk mitigation policies, strategies, and frameworks in order to mitigate institutional risk. Because the functions of accounting officers in government organizations are clearly defined in the regulations, all government entities are mandated by the government to implement risk mitigation methods.

**Problem Statement**

Decentralizing governance from the national level to the county level was done to improve good governance by giving each county an equal share of development projects, opportunities, and oversight on how money is spent, as well as giving the public

a say in how decisions are made. This, then, was meant to cut down on corruption and other things (Copeland, 2018). Decentralization of government from the national level to the county level was used to try to make sure that development projects and opportunities were given out equally, that money was spent wisely, and that the public was involved in making decisions. As a result, among other things, it was meant to stop people from getting caught (Copeland, 2018). So, in order to avoid the mistakes made in the past and protect devolution from bad governance, the Constitution of Kenya 2010 included very detailed good governance provisions to make sure that public affairs are run in a way that is open to the public. These rules were about accountability, separation of powers, integrity, public funds, and oversight (KPMG, 2019).

It's up to the audit committee to look over all of the information that comes with the financial statements, including the business review and corporate governance reports that are related to the audit, as well as risk mitigation plans. The audit committee should also look over any other financial statements that need to be approved by the board (for example, summaries of financial statements, significant financial returns to regulators, and the release of price sensitive information). However, there has been a long-running complaint about the inconsistencies in financial reporting and audited reports from the County government. This has been sent to the Office of the Auditor General (Kipchirchir, 2018).

Internal auditors have been able to support the county's goals and fend off qualified audit reports by providing acceptable checks and balances on efficiency and effectiveness of internal control, risk mitigation and corporate governance. When it comes to ensuring that county governments operate with transparency, accountability, and integrity, some internal auditors fall short of expectations (Wambugu, 2019).

The inability to appropriately analyze, mitigate, and reduce the harm caused by risks may result in the complete collapse of county governments. Due to the time required to comprehend and assess risks, as well as establish management strategies for monitoring, responding to, and tracking them, unexpected risks may cause considerable delays in project completion). Delays can also happen when risk mitigation activities take longer than expected and they push out other activities on the project schedule. In this context, this study was conducted to analyze the effect of governance on risk mitigation among county governments in Kenya.

**Purpose of the study**

The purpose of the study was to assess the effect of governance on risk mitigation among county governments in Kenya. The study was guided by the following specific objectives;

- To determine the effect of management accountability on risk mitigation in Mombasa and Kilifi county government.
- To analyze the effect of public participation on risk mitigation in Mombasa and Kilifi county government.
- To access how financial reporting affect risk mitigation in Mombasa and Kilifi county government.
- To examine how adherence to rule of law affect risk mitigation in Mombasa and Kilifi county government.

## LITERATURE REVIEW

### Modern Portfolio Theory

Modern Portfolio Theory is ascribed to Markowitz (1952). Markowitz, in particular, emphasized the continual process of portfolio development and demonstrated how a financial backer might reduce portfolio returns' standard deviation by selecting businesses that do not move in lockstep. The guideline expressly states that the financial backer does (or should do) asset allocation among all safeguards that provide the highest expected return (Markowitz, 1952). He then described the essential prerequisites for portfolio creation, which ultimately resulted in the concept of Efficient Portfolios. According to Markowitz (1952), the financial supporter who constructs a portfolio that

generates both the highest predicted returns and the lowest volatility ought to be commended.

**Agency Theory**

Alchian and Demsetz (1972) and Jensen and Meckling (1973) are credited with establishing the foundations of agency theory (1976). It restores the relevance of impetuses and personal accountability in authoritative reasoning according to office theory (Perrow,1986). In Agency theory, data is seen as a physical commodity that can be acquired at a fair cost. If the expense justifies it, firms may invest in formal data structures like planning, MBO, and the Board of Directors. Casual structures include administrative administration.

**Contingency Theory of Enterprise Risk Management**

Using Enterprise Risk Management theory planning, David (1997) considered why risk relief was essential, and traced theoretical assistance under current bank risk moderation; the emphasis was on market and credit chances. An organizations ability to operate swiftly would depend on whether or not it took on market and credit risks, according to the theory. (Eichhorn, 2004). If there is no viable and effective credit hazard mitigation, one would anticipate the credit hazard points to have a negative influence on banks' profits (Ngugi, 2001).

**Empirical Review**

Zeyn (2019) investigated the link between good governance and government accounting standards as well as financial responsibility, with organizational commitment functioning as a moderator in the investigation of the relationship. As a result of the implementation of good governance and government accounting standards, combined with a high level of organizational commitment, the findings revealed that the City Government of Bandung experienced a significant improvement in financial accountability, with a 92.4 percent increase in accountability. This indicates that organizational commitment, which is a contingency variable, has a significant impact on financial accountability.

Devas and Grant (2016) conducted an investigation of the link between local decision-making and public participation and accountability in Kenya and Uganda, using a sample of municipal administrations from both countries. The pressure from civil society, along with the formation of the Local Authorities Transfer Fund, led them to conclude that although Kenyan local governments have traditionally failed to incorporate the public in decision-making, things are beginning to change. Also revealed was the lack of participation by Kenyan residents in decision-making by local government officials. They observed that public participation in Uganda was greater than in other countries, which they ascribed to the country's decentralized structure. However, the question of accountability has not been resolved.

Mabruk (2018) explored whether the introduction of International Financial Reporting Standards (IFRSs) has an influence on the quality of accounting reports issued by small and medium-sized enterprises (SMEs) in Nairobi County, Kenya, using a case study technique. For the goal of evaluating their respondents' reactions to the implementation of International Financial Reporting Standards, the researchers conducted a correlation analysis on the responses they received (IFRSs). Results demonstrated that there was a positive and statistically significant association between the relevance of accounting reports and the overall quality of the reports, with the latter being more important. According to the findings of an investigation into the quality of accounting reports and the application of International Financial Reporting Standards, there is a positive and statistically significant relationship between the quality of accounting reports and the application of International Financial Reporting Standards (IFRSs).

According to the findings of an Adrian and Dorel (2020) research on risk mitigation in corporate governance, it indicates that the notion of risk mitigation for an organization is a relative newcomer in the context of the concept of corporate governance. This notion gives an

integrated view by functioning as an integrative factor of the many elements of a whole, which in this instance is the organization, resulting in an integrated perspective. The standards for strategic risk mitigation emphasize that risk mitigation should become an integral part of the way any organization operates; in other words, because risk mitigation is the foundation of management approaches, it should not be separated from any organization's day-to-day operations. When it comes to corporate governance, risk mitigation is essential in any organization because there are uncertainties about the nature of the threats that may arise in the course of achieving the objectives, as well as the nature of the opportunities that may arise in the course of achieving the objectives.

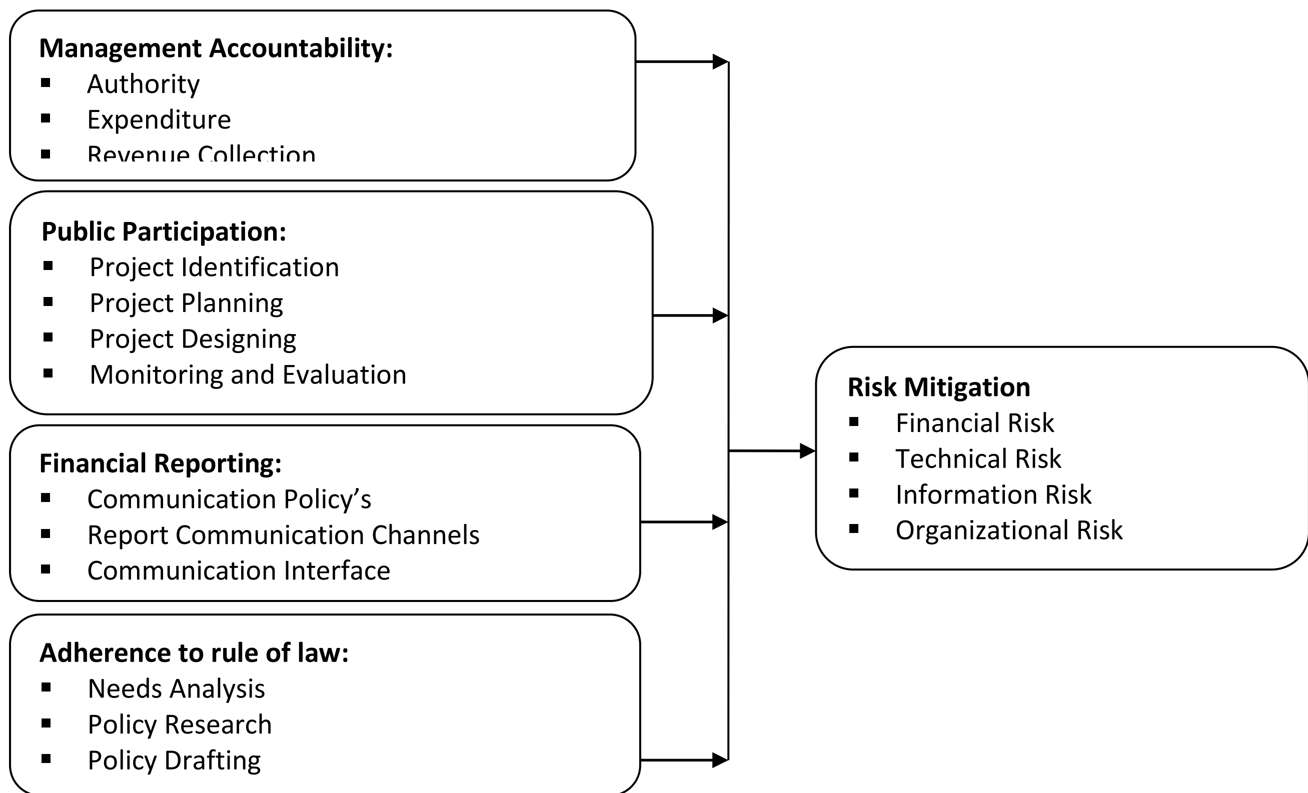


**Figure 1: Conceptual Framework**

## METHODOLOGY

A descriptive cross-sectional research approach was used in the study. Target population was 85 top county government employees from 11 departments in Mombasa and Kilifi counties (county executive committee, chief executive officer, and directors). The sample size for the research was determined by the use of a census sampling approach. The researcher employed both primary and secondary data in their work. Primary data was gathered using surveys, while secondary data was received from the county governments themselves. The researchers used both inferential and descriptive statistical approaches, which they found to be effective. The following is how the multiple regression models were calculated:

$$Y = \beta 0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where;

**Y**=Risk Mitigation (value of dependent variable)

$\beta_0$=Constant Variable

$X_1$=Management Accountability

$X_2$=Public Participation

$X_3$=Financial Reporting

$X_4$=Adherence to the rule of Law

$\varepsilon$=An error term

**β1...β4** =The corresponding coefficients for the respective independent variables.



The Strategic Journal of Business & Change Management. **ISSN** 2312-9492 (Online) 2414-8970 (Print). www.strategicjournals.com

## FINDINGS

**Table 1: Management Accountability**

| Statements | N | Mean | S.D |
|---|---|---|---|
| The heads of departments in the county government are accountable to all resources allocated in their department. | 71 | 4.37 | .784 |
| The heads of departments develop and review the county development plans for efficient implementation. | 71 | 4.32 | .673 |
| The heads of departmental Supervise devolved units and support in coordination of stakeholders | 71 | 4.27 | .579 |
| The head of departments ensure strict compliance with all financial, budgetary and procurement procedures | 71 | 4.15 | .655 |
| The heads of departments ensure that revenue designated to their departments is collected and accounted for as per set rules and regulations | 71 | 4.11 | .594 |
| **Aggregate** | **71** | **4.244** | **0.657** |

In table 1 above, the researcher wanted to determine the effect of management accountability on risk mitigation in Mombasa and Kilifi county government. The heads of departments in the county government are accountable to all resources allocated in their department had a mean of 4.37. The heads of departments develop and review the county development plans for efficient implementation indicated a mean of 4.32. The heads of departmental Supervise devolved units and support in coordination of stakeholders had a mean of 4.27. The head of departments ensures strict compliance with all financial, budgetary and procurement procedures showed a mean of 4.15. The heads of departments ensure that revenue designated to their departments is collected and accounted for as per set rules and regulations derived a mean of 4.11.

### Public Participation

**Table 2: Public Participation**

| Statements | N | Mean | S.D |
|---|---|---|---|
| Public participation enhance transparency on utilization of funds allocated on each department | 71 | 2.76 | .542 |
| Public participation has improved on decision making during budget making by provision of immediate reports | 71 | 2.63 | .547 |
| The public are involved in identifying the types of projects to be executed depending on their need. | 71 | 2.59 | .497 |
| The public are involved in the planning of the project and coming up with a suitable design of the projects selected. | 71 | 2.43 | .553 |
| The county government involve the public in monitoring and evaluation of the project so as to ensure the project is well executed and meets its set objective | 71 | 2.31 | .397 |
| **Aggregate** | **71** | **2.544** | **0.507** |

As seen in table 2 above, the researcher sought the researchers view on the effect of public participation on risk mitigation in Mombasa and Kilifi county government. Public participation has enhancing transparency on utilization of funds allocated on each department indicated a mean of 2.76. Public participation has improved on decision making during budget making by provision of immediate reports showed a mean of 2.63. The public are involved in identifying the types of projects to be executed depending on their need has a mean of 2.59. The public are involved in the planning of the project and coming up with a suitable design of the projects selected indicated a mean of 2.43. The county government involves the public in monitoring and evaluation of the project so as to ensure the project is well executed and meets its set objective indicated a mean of 2.31.

**Financial Reporting**

**Table 3: Financial Reporting**

| Statements | N | Mean | S.D |
|---|---|---|---|
| International public sector accounting standards provide information used to evaluate performances in all departments in the county government | 71 | 3.42 | .783 |
| International public sector accounting standards have helped to harmonize and standardize government accounting and reporting | 71 | 2.81 | .688 |
| IPSAS has made the government more transparent with all of its resources. | 71 | 2.10 | .576 |
| Each department is equipped with information systems that offer top managers and directors with timely updates on the county government's financial health, operational performance, and risk exposure. | 71 | 2.87 | .545 |
| The use of proper reporting has aided in finding chances for the future usage of resources by giving important information. | 71 | 2.56 | .497 |
| **Aggregate** | **71** | **2.752** | **0.618** |

In table 3 above, the researcher wanted to access how financial reporting affects risk mitigation in Mombasa and Kilifi county government. International public sector accounting standards provides information used to evaluate performances in all departments in the county government had a mean of 3.42. International public sector accounting standards have helped to harmonize and standardize government accounting and reporting showed a mean of 2.81. IPSAS has made the government more transparent with all of its resources showed a mean of 2.10. Each department is equipped with information systems that offer top managers and directors with timely updates on the county government's financial health, operational performance, and risk exposure indicated a mean of 2.87. The use of proper reporting has aided in finding chances for the future usage of resources by giving important information showed a mean of 2.56.

**Adherence to Rule of Law**

**Table 4: Adherence to Rule of Law**

| Statements | N | Mean | S.D |
|---|---|---|---|
| All departments formulate and implement appropriate risk mitigation policies | 71 | 4.21 | .457 |
| In implementing their mandates, all departments follow all the rules and regulations set by both central and county governments. | 71 | 4.07 | .422 |
| All department carry out in-depth research and need analysis before formulating rules and regulations | 71 | 4.40 | .596 |
| The county government reviews all its set policy and procedures frequently | 71 | 4.11 | .395 |
| There is no restriction on access to documents, property or persons needed to carry out any engagement by internal auditors, provided that they are held accountable for the confidentiality and protection of records and information. | 71 | 4.05 | .491 |
| **Aggregate** | **71** | **4.168** | **0.472** |

In table 4 above, the researcher wanted to examine how adherence to rule of law affects risk mitigation in Mombasa and Kilifi county government. All departments formulate and implement appropriate risk mitigation policies showed a mean of 4.21. In implementing their mandates, all departments follow all the rules and regulations set by both central and county governments showed a mean of 4.07. All departments carry out in-depth research and need analysis before formulating rules and regulations indicated a mean of 4.40. The county government reviews all its set policy and procedures frequently had a mean of 4.11. There is no restriction on access to documents, property or persons needed to carry out any engagement by internal auditors, provided that they are held accountable for the confidentiality and protection of records and information. had a mean of 4.05.

### Risk Mitigation

**Table 5: Risk Mitigation**

| Statements | N | Mean | S.D |
|---|---|---|---|
| Risks are continuously reviewed, updated, scrutinized and investigated by departmental heads | 71 | 4.33 | .461 |
| Controls are in place to evaluate the efficiency of the risk mitigation program | 71 | 3.59 | .744 |
| There is a regular review of risk mitigation efforts and reporting to senior management | 71 | 3.40 | .625 |
| All department monitor and coordinate the risk mitigation processes and the outcomes | 71 | 4.19 | .674 |
| The county government conducts awareness on risk mitigation across all departments frequently | 71 | 4.07 | .496 |
| **Aggregate** | **71** | **3.916** | **0.6** |

In table 5, the researcher wanted to get researchers view on risk mitigation in the county governments. Risks are continuously reviewed, updated, scrutinized and investigated by departmental heads had a mean of 4.33. Controls are in place to evaluate the efficiency of the risk mitigation program had a mean of 3.59. There is a regular review of risk mitigation efforts and reporting to senior management had a mean of 3.40. All departments monitor and coordinate the risk mitigation processes and the outcomes revealed a mean of 4.19. The county government conducts awareness on risk mitigation across all departments frequently derived a mean of 4.07.

**Pearson Correlation Coefficient**

For the purpose of determining how strong a link exists between the independent and dependent variables, Pearson's correlation analysis was carried out. Product moment correlation was used to determine the strength of the link. Its values ranged between -1 and +1. The strength of the association is shown in Table 6.

**Table 6: Pearson Correlation Coefficient**

| Variables | | RM | MA | PP | FR | ARL |
|---|---|---|---|---|---|---|
| RM | Pearson Correlation | 1 | | | | |
| | Sig.(2-tailed) | | | | | |
| | N | 71 | | | | |
| MA | Pearson Correlation | .261** | 1 | | | |
| | Sig.(2-tailed) | .000 | | | | |
| | N | 71 | 71 | | | |
| PP | Pearson Correlation | .181 | .025 | 1 | | |
| | Sig.(2-tailed) | .015 | .754 | | | |
| | N | 71 | 71 | 71 | | |
| FR | Pearson Correlation | .497** | .584** | .027 | 1 | |
| | Sig.(2-tailed) | .000 | .000 | .712 | | |
| | N | 71 | 71 | 71 | 71 | |
| ARL | Pearson Correlation | .097 | .160 | .060 | .072 | 1 |
| | Sig.(2-tailed) | .185 | .043 | .503 | .402 | |
| | N | 71 | 71 | 71 | 71 | 71 |

**Source: Research Findings (2021)**

The findings revealed that there was a significant positive correlation between each of the independent factors and the dependent variable. The correlation coefficient between management accountability and risk mitigation in Mombasa and Kilifi County government was found to be positive (r = 0.261, P=0.000), indicating that an improvement in management accountability leads to an improvement in risk mitigation in Mombasa and Kilifi County government. Public participation had a strong positive correlation with risk mitigation in Mombasa and Kilifi County government (r = 0.181, P=0.015). This means that an improvement of public participation by the county government leads to an improvement in risk mitigation in Mombasa and Kilifi County government. Financial reporting had a strong positive correlation with risk mitigation in Mombasa and Kilifi County government (r = 0.497, P=0.000). This means that if county governments do proper financial reporting then there was an improvement in risk mitigation in the county governments. Adherence to the rule of law as well got a strong significant correlation with risk mitigation in Mombasa and Kilifi County government (r = 0.097, P=0.000). This strong positive relationship is an indication of the importance of risk mitigation in the County governments if the rule of law is adhered.

**Regression analysis**

**Table 7: Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .885[a] | 0.783 | 0.7698 | 4.437 |

a. Predictors: (Constant), Management accountability, Public participation, Financial reporting, Adherence to rule of law

b. Dependent Variable: Risk Mitigation

R-squared (R2) is a statistical measure that shows how much of a dependent variable's variance can be explained by an independent variable. It shows how much of a dependent variable's variance can be explained by an independent variable (Lewis, Michael and Andrew, 2016). An R-squared result of 70% to 100% means that a lot of the variance of the dependent variables can be explained by an independent variable. If the R2 of a model is 50%, then about half of the observed variation can be explained by the model's inputs. very little variance in the dependent variable is explained by an independent variable that has a score between 0 and 40%, which means that the variance in the dependent variable is very low (Rowley and David, 2015).

The coefficient of determination, also known as the R2, was calculated to be 0.783. As a result, the combined impact of the predictor variables (management accountability, public involvement, financial reporting, and rule of law) accounts for 78.3 percent of the variance in the dependent variable (risk mitigation in Kilifi County government). As a result, additional variables that were not investigated in this study contribute 21.7 percent of the dependent variable, which is significant (risk mitigation in Mombasa and Kilifi County government). Because of this, more research should be undertaken to determine the other variables that account for 21.7 percent of the dependent variable (risk mitigation in County governments).

**ANOVA**

**Table 8: ANOVA**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 6.362 | 1 | 6.362 | 14.492 | 0.00[a] |
| | Results | 30.287 | 69 | 0.439 | | |
| | Total | 36.649 | 70 | | | |



The Strategic Journal of Business & Change Management. **ISSN** 2312-9492 (Online) 2414-8970 (Print). www.strategicjournals.com

a. Dependent Variable: Risk Mitigation
b. Predictors: (Constant), Management accountability, Public participation, Financial reporting, Adherence to Rule of law

The ANOVA statistics was used to test the fitness of regression model. The ANOVA results deduced the probability value of 0.000 an indication further that regression model was significant in predicting the relationship between risk mitigation in Mombasa and Kilifi county government and the predictor variables (Management accountability, Public participation, Financial reporting, Adherence to Rule of law) as it was less than the threshold of significance of 0.05

**Regression Coefficients**

**Table 9: Regression Coefficients**

| Model | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|
| | B | Std. Error | Beta | t | Sig. |
| 1 (Constant) | 1.253 | 1.236 | - | 1.526 | .000 |
| Management Accountability | 0.678 | 0.104 | .161 | 4.233 | .000 |
| Public Participation | 0.573 | 0.108 | .183 | 2.672 | .006 |
| Financial Reporting | 0.454 | 0.219 | .058 | 5.539 | .000 |
| Rule of Law | 0.531 | 0.158 | .165 | 2.373 | .019 |

$Y = 1.253 + 0.678X_1 + 0.573X_2 + 0.454X_3 + 0.531X_4$

A positive change in management accountability, while keeping the other parameters constant, would result in an increase in the risk mitigation process in Mombasa and Kilifi County government by a factor of 0.678, according to the results of the regression. The risk mitigation process in Mombasa and Kilifi County government would be enhanced by a factor of 0.573 if a unit change in public participation were made while the other factors remained constant. Similarly, an increase in change in financial reporting while the other factors remained constant would be enhanced by a factor of 0.454 in Mombasa and Kilifi County government. A unit adjustment in the rule of law, while keeping the other elements constant, would improve the risk mitigation process in the Kilifi County government by a factor of 0.531.

**Discussion of Findings**

Using a p value of 0.000, which is below than the significance threshold of 0.05, the researchers discovered that there is a statistically significant positive link between management responsibility and risk reduction in Kilifi county. This was confirmed after attaining a p value of 0.000. Along with the findings of this study, Wright and Hull (2020) conducted a study on corporate governance from accountability to enterprise, specifically examining the relationship between four corporate governance instruments (board size and composition, CEO status, and review advisory group) and the management of two firm funds. Wright and Hull (2020) also conducted a study on corporate governance from accountability to enterprise (ROE, and net revenue).

According to the study's findings, corporate governance includes mechanisms and structures that serve as a check on managerial self-serving behavior, with the goal of promoting the firm's efficient operation by implementing effective measures to protect the firm from unforeseen circumstances that may jeopardize the firm's operation. Devices that enhance accountability cannot be called efficient if they have a detrimental influence on the company's performance. A mix of technologies, procedures, and structures must be in place to maintain accountability while also fostering


The Strategic Journal of Business & Change Management. ISSN 2312-9492 (Online) 2414-8970 (Print). www.strategicjournals.com

economic entrepreneurship and increased firm performance to be termed "excellent" corporate governance.

According to the study's findings, public participation had a p value of 0.006, which is less than the significance level of 0.05, indicating that there is a statistically significant relationship between public participation and risk mitigation in the Kenyan county governments of Mombasa and Kilifi. According to the findings of Jardine, Merry, and Driedger (2019), a study on public participation and risk management: potential and difficulties in Canada looked into the same topic. According to the study's results, including members of the public in risk decision-making is an essential concept in risk management. Individually, the findings indicated that a lack of time, a vested interest, and a lack of passion are all major barriers. To address these problems, it will be important to develop two-way communication that evaluates discordance in co-orientation to the problem and focuses on process elements rather than just the risk issue.

According to the study's results, financial reporting had a p-value of 0.000, which was less than the 0.05 threshold of significance, according to the study's findings. Statistics show that there is a favorable and statistically significant association between financial reporting and risk reduction in the county governments of Mombasa and Kilifi, according to the county governments. According to a research conducted by the Treadway Commission's Committee of Sponsoring Organizations (COSO, 2019), the causal elements that contribute to incorrect financial reporting were discovered, resulting in the establishment of an integrated framework for enterprise risk management (ERM). The study's findings demonstrated that the firm's management's adoption of ERM, as well as the disclosure of this information through financial reports, indicates management incentives to be transparent in its disclosures, which may result in incentives being recorded. Furthermore, according to Grody and Hughes (2016), who conducted a study on the impact of enterprise risk management on disclosure transparency during the period covered by the International Financial Reporting Standards, the Basel requirements for risk management by banks assist bankers in implementing controls over risk that are applicable to accounting data in order to ensure the precision, timeliness, comprehensiveness, and adaptability of risk reporting and disclosure.

The researchers discovered that adherence to the rule of law had an adjusted p value of 0.019, which was less than the threshold of significance, indicating that adherence to the rule of law is important for risk mitigation in the Kilifi county government. These results are consistent with Ferguson and Voth's (2018) findings that the rule of law keeps public sector firms and people responsible via compliance with legislatively required resource limits. The rule of law serves as a guidance for always acting in the public good. To maintain the public's trust and confidence, public sector organizations should be as open as possible about their decisions and actions, plans and resource allocation, predictions and outputs, and outcomes.

The fact that each of the four independent variables (management accountability P=0.000, public participation 0.006, financial reporting 0.000, and compliance with the rule of law 0.019) had a P value less than the threshold level of significance of 0.05 indicated that there was a statistically significant relationship between governance and risk mitigation in county administrations. According to the findings of this study, which corroborate the findings of Mustapha's (2018) study on the association between enterprise risk management and corporate governance quality: the mediating role of internal audit performance, which revealed a direct positive relationship between enterprise risk management and corporate governance quality, the existence of a direct positive relationship between enterprise risk management and corporate governance quality has been confirmed to exist. After conducting their research, researchers came to the conclusion that when internal audit is

present and cooperative, the ERM system provides more value and improves corporate governance quality than when it is not present and cooperative. It has been demonstrated that the use of ERM may aid in the reduction of risks in businesses that operate in hazardous environments.

## CONCLUSION AND RECOMMENDATIONS

Effective risk management improve government's ability to deliver services to its citizens by focusing on performance, encouraging innovation and supporting the achievement of objectives therefore creating and protecting value through continuous review of its processes and systems and improvement. This promotes accountability in use of limited public resources. Enhancing accountability is a key element for effective management of county governments resources. The heads of departments develop and review the county development plans for efficient implementation. The heads of departments in the county governments ensure that revenue designated to their departments is utilized effectively in compliance with all financial, budgetary and procurement procedures.

International accounting standards are being used to standardize financial reporting by county governments, which helps to improve accountability and transparency by reducing the complexity of current financial reporting and increasing the decision usefulness of financial information for users and stakeholders. The purpose of a sound financial reporting process is to provide accurate and transparent financial reports and supporting disclosures. This demands attentiveness on the side of preparers as well as monitoring parties such as the audit committee and auditors.

Effective public involvement results in the avoidance of disputes and delays, which in turn leads to the sharing of information and the achievement of desired goals, as well as the reduction of operating expenses. Stakeholders are involved in county governments' community-based infrastructure projects via participation in procurement planning, monitoring and assessing project performance, risk management, and the policy-making process.

Having international public sector accounting standards in place has had a significant impact on the reduction of financial risk in county governments. Increasing the timeliness of financial reporting, increasing transparency, and increasing accountability have all been achieved through the application of international public sector accounting standards, which has resulted in a reduction in the complexity of current financial reporting while increasing the decision usefulness of financial information for users and stakeholders in the countries. County. Senior managers and directors get timely updates on the institution's financial status, operational performance, and risk exposure from each of the department's information systems. As a result of a lack of financial expertise and a lack of resources, counties are ill-equipped to deal with the complexity of financial matters.

The study recommended that county government executives should put in place clear procedures for establishing, executing, and revising conflict-of-interest policies at the appropriate levels in the public sector, and they should communicate these procedures to their employees. Regular reviews of the implementation, efficacy, and relevance of conflict-of-interest rules should be carried out in accordance with an evidence-based methodology. When creating and evaluating their conflict-of-interest policies, county government officials should interact with key stakeholders, such as the private sector and civil society, to ensure that their policies are effective.

Employees in the county governments should be provided with ethical standards that outline how they can contact with the executive in order to report problems involving unlawful or unethical activity in the variance department. Having clear internal communication policies and procedures will decrease the likelihood that the county government

will find itself in a scenario that might harm its reputation or financial status in the future.

To guarantee that the accounting and financial departments of the counties are well-run, the county government should hire and retain skilled personnel. Individuals in charge of financial reporting and auditing the Counties' should be given all the information they need to create credible financial reports. The county's leadership must also put in place procedures for sharing and discussing financial reports and audit reports with the public and other stakeholders in the county's operations.

To successfully manage their financial performance, county governments should have efficient, reliable and updated accounting software in place to track their goals, the progress they are making, and all of the important performance measures across their financial operations. They should link their accounting software with any other business software they use to operate their operations, automate data flow, and give real-time information to their customers and employees.

In order to perform their roles efficiently and effectively, county governments should ensure that there are clearly defined accountabilities for risk management, and that officials are equipped with the necessary skills and resources, which include people with the necessary skills, experience, and competence, as well as processes, methods, and tools, as well as information and knowledge management systems, as well as professional development.

All development and service delivery initiatives in counties should be reviewed and assessed on a regular basis in order to enhance their overall effectiveness. The development of effective feedback mechanisms for the implementation of decisions reached through citizen participation is essential for improving performance. All development and service delivery programs in counties should be monitored and evaluated on a regular basis in order to improve performance.

**Recommendation of Further Studies**

Furthermore, research on the influence of enterprise risk management on diverse components in county governments, including financial and non-financial issues, may be carried out in the future. Further investigation should be carried out to determine the other variables that account for 21.7% of the dependent variable's variance (risk mitigation in County governments).

**REFERENCES**


Alchian, A., & Demsetz, H. (1972). Production, information costs, and economic organization. *The American Economic Review*, 62(5), 777–795.

Armstrong, C. S., Core, J. E., and Guay, W. R. (2016). Do independent directors cause improvements in firm transparency? *Journal of Financial Economics*, 113(3): 383-403.

Ary, D., Jacobs. L. C., & Sorensen, C. (2016). *Introduction to Research in Education* (8th ed). California: Wadsworth

Ashoori M. & Teymouri M. (201). The Impact of Information Technology on Risk mitigation. Tehran, Iran. *European Journal of Operational Research*, 107, 59-174.

Babbie, E. (2016). *The practice of social research*. Cape Town: Oxford University Press.

Beekes, W. (2017). The link between earnings and timeliness, earnings conservatism and board composition: Evidence from the UK. *Corporate Governance: An International Review, 12*, 14-59.

Beltratti, A., Stulz, R.M., (2018). Determinants of corporate borrowing. *Journal of Financial Economics* 5, 147–175.

Berk, T., & DeMarzo, D. (2016). *Financial and legal constraints to firm growth: Does size matter?* World Bank Policy Research Working Paper 2784.

Beverly, H. (2015). Public Disclosure and Risk-Adjusted Performance at Bank Holding Companies. Federal Reserve Bank of New York Staff Reports. Economic Policy Review, 2, 1-15.

Cohen, D., & Hanno, M. (2017). A framework for integrated risk mitigation in international business. *Journal of International Business Studies*, 23, 311–331.

Coleman, J., (2016), 'The Rational Reconstruction of Society', *American Sociological Review*, 58 (1), 1-15

Cooper, D. R., & Schindler, P. S. (2015). *Business Research Methods* (8th edition). USA:McGraw-Hill.

Copeland, D. (2018). *Business strategy orientation, information systems orientation and strategic alignment*. Information Systems Research, 8 (2), 125–150

Dabari, I. J., & Saidin, S. Z. (2016). *A Theoretical Framework on the Level of Risk mitigation Implementation in the Nigerian banking sector:* The Moderating Effect of Top Management Support. Procedia-Social and Behavioral Sciences, 164, 627-634.

David, H. (1997). Bank Risk mitigation. Institute of Business and Economic Research.

Diamond, L. & Khemani, K. (2016). Financial services provision and prevention of financial exclusion (2 nd ed.). Boston: Prentice hall.

Ebrahim, A. (2016). *Business Research Methods.* New York: McGrawHill.

Eichhorn, J. (2004). Managing Risk: Contingency Planning. *Southern Economic Journal*, 40(3), 353-363.

Elloumi, F., & Gueyle, P. J. (2017). Financial distress and corporate governance: An empirical analysis. *Corporate Governance,* 1(1), 15-23.

Ferguson, T. and Voth, H. (2018). Betting on Hitler – the value of political connections in nazi Germany. *Quarterly Journal of Economics*, 123(1), 101-137.

Gay, L. R., Mills, G. E., & Airasian, P. W. (2015). *Educational research: Competencies for analysis and applications* (9th edition). Upper Saddle River, New Jersey: Prentice Hall**.**

Ghoshal, S. (2015), 'Bad Management Theories Are Destroying Good Management Practices', *Academy of Management Learning & Education*, 4(1), 75-91

Hawkins, C, & Wang, X. (2015). "Smart Growth Policy Choice: A Resource Dependency and Local Governance Explanation," *Policy Studies Journal,* 39 (4): 679–707.

ISO. (2019). ISO 9001:2019. International Organisation for Standardisation, 49(4298), 1–9.

Jensen, M. (1986). Agency cost of free cash flow, corporate finance, and takeovers. American Economic Review, 76(2), 323–329.

Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics*, 3(4), 305–360

Kamwenji, J. M. (2016). The effect of adoption of international financial reporting standards on the quality of accounting information of deposit taking Saccos in Nairobi county (Doctoral dissertation, University of Nairobi).

Kasiva, M. V. (2018). The impact of risk based audit on financial performance in insurance companies in Nairobi. *MBA thesis*, University of Nairobi.

Kendrick, A. (2018). Actuarial risk mitigation strategies and financial performance of property and casualty insurance firms: Identification of a moderating variable**.** *International Journal of Humanities and Social Science,* 6(2), 13-27.

Kipchirchir, D. K. (2018). The factors that contribute to the report environment for the internal auditors in Public Universities in Kenya Unpublished MBA Management Research Paper, University of Nairobi.

Kombo & Tromp. (2016). *Proposal and Thesis Writing, An Introduction.* Nairobi, Kenya: Paulines Publication Africa.

Kontio, J. & Basili, V. R. (2017). "Experiences in improving risk mitigation processes using the concepts of the Risk it method", *in Proceedings of the Sixth International Symposium on the Foundations of Software Engineering* (FSE-6). 163-174.

KPMG International. (2019). Devolution of Healthcare Services in Kenya: Lessons Learnt from Other Countries. Accessed July 17, 2018, from https://www.kpmg.com/Africa/en/IssuesAndInsights/Articles-Publications/Pages/

Krishnan, G. V., & Visvanathan, G. (2016). Reporting Internal Control Deficiencies in the Post Sarbanes Oxley Era: The Role of Auditors and Corporate Governance. *International Journal of Auditing*, 11(2), 73-90.

Lavrakas, P. (2017). *Encyclopedia of Survey Research Methods Vol. 1 & 2.* Sage Publications, Los Angeles, United States of America.

Levy PS, Lemeshow S (2017). *Sampling of Populations: Methods and Applications, Fourth Edition.* A Wiley-Interscience Publication, John Wiley & Sons Inc., New York, NY, 576.

Lewis, B, Michael, S., and Andrew S. (2016). "The R-squared: Some straight talk." Political *Analysis*. Vol. 2. Pp. 153-171.

Mabruk, J. A. (2018). The effect of Adopting International Financial Reporting Standards on Quality of Accounting Reports of Small and Medium Enterprises in Nairobi County. *Unpublished MBA project University of Nairobi*.

Madawaki, A., & Amran, N. A. (2018). Audit Committee Characteristics and Financial Reporting Quality: Evidence from Nigerian Listed Companies. *Terengganu International Finance and Economics Journal (TIFEJ),* 3(1), 30-37.

Madhani, P. M. (2017). Role of voluntary disclosure and transparency in financial reporting. The Accounting World, 7(6), 63-66. doi: 10.14419/ijaes.v3i1.4549.

Maletta, M. J. (2016). An examination of auditors' decisions to use internal auditors as assistants: The effect of inherent risk. *Contemporary Accounting Research*, 9(2): 508-525.

Mallin, C. (2017). Institutional Shareholders: Their Role in the Shaping of Corporate Governance. *International Journal of Corporate Governance*, 1(1), 97-105.

Marius, G., & Wallek, C. (2016), Internal audit function quality and financial reporting: results of a survey on German listed companies. *Journal of Accounting Research*, 52(2), 403-456.

Markowitz, H.M. (1952). Portfolio Selection. *The Journal of Finance*, 7(1), 77-91.

Mason, G. & Roger B. (2015). *A capital adequacy framework for Islamic banks: the need to reconcile depositors' risk aversion with managers' risk taking*, Applied Financial Economics, 14(4), 429-41.

Mburu, M. M., & Ngahu, S. (2016). Influence of Integrated Financial Management Information System on Financial Management in County Government of Nakuru, Kenya. International *Journal of Economics, Commerce and Management*, 4(5), 777–793.

McCracken, J. & Shaw, B. (2015). Virtue Ethics & Contractarianism: Towards a Reconciliation‘, *Business Ethics Quarterly*, 5(2). 297-312.

Mugenda, O. & Mugenda, A. (2016). *Research methods*: quantitative and qualitative approaches. (1 st ed.). Nairobi: African Centre for Technology Studies (ACTS).

Muhammad, E., & Bilal, K. (2016). A Review of Risk mitigation Theory in Commercial and Islamic Banks. *International Journal of Management & Organisational Studies*, 3(4), 1-5.

Mustapha, F (2018). The association between enterprise risk management and corporate governance quality: The mediating role of internal audit performance. *Journal of Advanced Research in Law and Economics,* 15(2), 244-260.

Ngugi, P. (2001). Effect of bank innovations on financial performance of commercial banks in Kenya. Unpublished PhD thesis, Juja: Jomo Kenyatta University of Agriculture and Technology.

Odoyo, Adero and Chumba (2018) examined integrated financial management information system and its effect on cash management in Eldoret West District Treasury, Kenya. *Journal of Investment and Management*, 6, 236-245

Okpara, M. (2017). A Review of Risk mitigation Techniques Growth of the Nigeria Economy. *Open access journal*, 12 (3), 48-72.

Perrow, C. (1986). *Complex organizations*. New York, NY: Random House

Protiviti, Y. (2016). Risk mitigation, corporate governance and investment banking: the role of chief risk officer, *Journal of Corporate Ownership and Control*, 10(3), 116-125.

Radu, K. M. & Ramona L. P. (2017). Internal Audit's Role in the New Asset Management Era. *Managerial Auditing Journal*, 6-10.

Rafiee, V. & Sarabdeen, J. (2016). 'The cultural influence in the practice of corporate governance in emerging markets', Communication of IBIMA,. 5(7), 1-10.

Ranong, Z. and Phuenngam, A. (2017). *An Introduction to Islamic Finance: Theory and Practice*, 2nd ed., Wiley, Singapore.

Rejda, G. E. (2018). Principles of Risk mitigation and Insurance, *European Journal of Operational Research*, 107, 59-174.

Richardson, D.C. (2015). PEARLS monitoring system, World Council Information Center, Madison, WI, World council of Credit Unions Toolkit Series No. 4.

Rowley, J., and David T. (2015). "The ins and outs of index tracking." *The Journal of Portfolio Management* Vol. 41, No. 3. Pp. 35-45.

Rudolph, S. Z. (2016). The relationship between risk mitigation and internal audit effectiveness at local government level. *Journal of Social and Development Sciences*, 3(12), 40-54.

Schwab. (2016). *Research methods for organizational studies*. New Jersey: Psychology Press.

Sekaran, U. (2016), *Research Methods for Business*: A Skill Building Approach, Southern Illinois University New York.

Shapiro, S., (2015), Agency Theory‘, *Annual Review of Sociology*, 31(1), 263-284

Shleifer, A, and Vishny, W. (2017). “A Survey of Corporate Governance.” Journal of Finance, 52(2): 737–83.

Sierak, J. (2015). The impact of public management on the effectiveness of public finances at the local level. *International Journal of Business and Economics Research*. 3, (1), 6-14

Sovan, M. (2017). Risk Measures in Quantitative Finance. *International Journal of Business Continuity and Risk mitigation*, 3(2), 130-142.

State corporation advisory committee (2016). Influence of Corporate Governance Practices on Performance in Kenya’s Public Sector: A survey of Selected National Government Ministries: *International Journal of Social Science & Education*, 2 (5), 70-103.

Tavakol, M., & Dennick, R. (2016). Making Sense of Cronbach’s Alpha. In*ternational journal of Medical Education*, 2, 53-55.

Wang H, & Reuer JJ. (2015). Stimulating firm-specific investment through risk mitigation. *Long Range Planning* 36, 49-59.

Weir, C. (2016), "The governance-performance relationship: evidence from Ghana", *Journal of Applied Accounting Research*, Vol. 17 No. 3, pp. 285-310. https://doi.org/10.1108/JAAR-06-2016-0057.

Wenk, A. (2016). Corporate Governance and Risk mitigation in Insurance Sector: A Review of literature organization for economic co-operation and development. *International Journal of Scientific and Research Publications,* 78(3), 501-518.

Whittington, O.R. and Pany, K. (2018): *Principles of Auditing and Other Assurance Services*. New York: McGraw Hill/Irwin.

Wilfred, C. (2016). Philosophy, Methodology and Action Research. *Journal of Philosophy of Education*, 40(4), 421-436. https://doi.org/10.1111/j.1467-9752.2016.00517.

Woods, M., & Dowd, K. (2018). The Value of Risk Reporting: A Critical Analysis of Value-at-Risk Disclosures in the Banking Sector. *International Journal of Financial Services Management*, 3(1), 45-64.

Wright, G. & Hull, W. (2020). Additional Evidence on Equity Ownership and Corporate Value. *Journal of Financial Economics*. 27, (2): 595-613

Wu, D., & Olson, D. L. (2015). Enterprise risk mitigation: Coping with model risk in a large bank. *Journal of the Operational Research Society*, 61(2), 179-190. https://doi.org/10.1057/jors.2015.144.

Zahiruddin, G., & Norlida, A. M. (2016). Enterprise risk mitigation and value creation: Initial findings amongst non-financial public listed companies in Malaysian Bourse. *Asian Economic and Financial Review*, 3(7), 913–922.

Zinbarg R. E., (2015). *Estimating generalizability to a latent variable common to all of a scale's indicators:* a comparison of estimators. Appl. Psychol. Meas. 30, 121–144.