

Analysis of the Critical Success Factors of Integrated Financial Management Information Systems in Selected Kenyan Counties

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Abstract

This study sets out to analyze the critical success factors of integrated financial management systems in selected county governments in Kenya. The study focused on the following objectives: perceived benefits, top management commitment, change management, human capital development and technological infrastructural development as success factors for IFMIS implementation at county governments. A descriptive survey was adopted targeting 135 county employees who use IFMIS in selected counties. The research sample size consisted of 45 county employees in Kiambu, Bungoma, Machakos, Nairobi and Nakuru counties. The study involved finance departments of two counties with significant financial wastage and 3 counties with good financial records. The sampling technique used was snowballing sampling technique which involved 45 participants. Questionnaires were the main tool for data collection. A pilot study was conducted using 10 IFMIS employees in Mombasa County. It enabled the researcher to improve on reliability of the instrument used and familiarize researcher with data collection process. Data obtained was both quantitative and qualitative. Quantitative data was coded and keyed into an SPSS package for statistical analysis. The study revealed that change management, technological infrastructure, human capital development and top management commitment are all critical success factors in adoption of IFMIS in county governments. The study recommends that for IFMIS implementation to be very effective and efficient in enhancing transparency and accountability within the counties: change management should be handled better; the National treasury and Counties should organize regular skills advancement courses on IFMIS, encourage phased implementation and testing of the financial management software. A political class support is mandatory at county levels to ensure good financial management and hence reduced corruption.

Keywords

Integrated Financial Management Information System, Accountability, Kenyan Counties

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