

Odhiambo, AL 2025, 'Challenges and Solutions in the Administration of Human Resource Control Systems in Africa Inland Church: Nakuru Town Region', *African Theological Journal for Church and Society*, vol. 6, no. 2 pp. 214-241

Challenges and Solutions in the Administration of Human Resource Control Systems in Africa Inland Church: Nakuru Town Region

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Abstract

This research intended to discover the challenges confronted in the administration of human resource control systems in the Africa Inland Church (AIC), Kenya. The objective was to identify the control systems, evaluate the challenges that are prevalent to the administration, and to propose solutions to such challenges. Mixed research methodology was used to respond to the study questions. The population of the study included the pastors and support staff from the 11 churches within AIC Nakuru Town Region church council jurisdiction giving a total number of 76 respondents. To determine the sample size, random sampling method was used to settle for a sample of 64 participants out of the population. Quantitative data was analysed using SPSS version 24, while qualitative data was analysed using NVivo version 12. The study found that most churches have not developed effective human resource management control systems as there was a serious lack of control documentation like policy manuals, church vision and mission, organisational structure, and code of conduct. The study also found several challenges in the administration of human resource management control systems. Such include lack of proper job supervision, unclear church vision and mission, and conflict between the various departmental leaders and among the pastoral staff. The study recommended proper orientation of all appointees and church staff on their various job descriptions and on church vision and mission statements. The study also recommended training of church leaders

on the importance, and effective use of human resource control systems. It further recommended that churches should develop and inscribe the human resource control systems in their structure to ensure consistency and ownership of the system by all stakeholders.

Introduction

Management Control Systems (MCS), as defined by Longfield-Smith (1997), refer to “the processes through which managers guarantee that resources are acquired and utilised efficiently and effectively to achieve the organisation’s objectives.” The church as an organisation should have its objectives, for as we read in the Bible, “where there is no vision, people perish” (Prov. 29:18, KJV). These visions and objectives are to be aimed at and fulfilled satisfactorily. Management control systems are critical for the church in gathering and analysing information to assess the performance of its resources, ultimately influencing the church’s behaviour in implementing its strategies. This definition is in line with scriptural teachings on accountability and controls. The Bible build the concept of internal control system in many ways. For example, whenever money was handled by the Levites, the Bible spell out that it was given to specific people who carried the work (2 Chr. 24: 11-12). God himself demanded internal accountability in the Ten Commandments (Exod. 20: 2-17), and required the acceptance of professional church administrators (Exod. 18:21).

MCS provide essential information for managers to perform their roles effectively (Otley, 1999). Its purpose is to solve the problem of overwork, burnout, and unnecessary anger in the line of ministry. This information provides organisation in performance (Otley, 1999). It is general knowledge that work performance by church staff is key, though it is not given as much priority by church leadership as have the growth of membership, giving, and member’s participation in the ministries in church, without an awareness that these are all glued to the concept of performance.

In his study, Anthony (1965) distinguished “the management control system from strategic planning and operational control.” He further noted that management control entails tools and processes that influence the behaviours of individuals in an organisation to attain its objectives. He broadened the

discussion by identifying key components of management control systems, including strategic plans and structures. He emphasised that leaders should ensure that employees' decisions align with the organisation's objectives while distinguishing management control systems from decision-support systems. He argued that the management mechanism is a cohesive system that should evaluate the organisation from every perspective. Therefore, controlling the behaviours of organisational actors strictly from an accounting or management viewpoint does not contribute to a comprehensive system. This distinction is crucial because many times organisations, including churches, focus on developing strategic plans and then stop, mistakenly believing that they have adequately controlled their human resources.

A perfect MCS must monitor both the internal environment and external changes. Such external changes affect the church employees in various ways including the handling of human resources from other churches, the distance between workplace and the residence of an employee, the environment, and the family stability (Hanzlick and Brühl, 2013). MCS are systems and machinery that organisations use to accomplish goals, achieve objectives, and positively implement strategies. These systems help integrate efforts, motivate employees, support decision-making, communicate objectives, and provide feedback. (Hanzlick and Brühl, 2013).

The MCS concept is divided into two subsections. The first section has to do with output controls, which sometimes is also called result controls. It involves controls where specific results are evaluated against set expectations (Cunningham, 1992). The category allows corrective actions to be taken when necessary. This category of human control builds on administrative controls, action controls, formal controls, standard procedures, manuals, and the monitoring aspects of human control. The second category of human resource control has everything to do with controlling how people behave in an organisation. It also has something to do with the control of personnel and social contracts, which guide individuals in their responsibilities and conduct (Cunningham, 1992). In addition, the category encompasses controls such as values and norms and how individuals within the organization interact and uphold them. It further involves the choice and engagement of personnel with the necessary skills and attitudes, as well as work design and task allocation. Additionally, it includes the observation of employees' work behaviour. These

two categories are not mutually exclusive; rather, they can supplement and strengthen each other within an operative MCS (Cunningham, 1992).

Both internal audits and external audits play important roles in organisations. While external audits have evolved significantly, internal audits lack a guiding theory for academic research and practice. Additionally, the academic literature on internal audits is sparse. Boyle (2010) attributed this gap to the absence of a theoretical framework for understanding the internal audit as a tool for organisational control.

Despite its general recognition in amongst researchers and professionals, the concept largely overlooks the internal audit as a crucial control function for organisations. Consequently, the absence of inquiry has hindered the development of a cohesive theory (or theories) for the use of internal audits.

While MCS has been widely studied in corporate settings, its application in church administration presents unique challenges. Some argue that churches should not be required to implement control systems because they can operate solely on trust. While this might be an ideal situation, it is unrealistic. Welch (2011) captures this idea where he points out a time when the church could say computers were too expensive or were designed for larger church or that to hire someone to operate the computer is too cost prohibitive but in his amazing conclusion he says, "These are no longer valid statements". The church corporation must demonstrate that the property is safe to congregations and other beneficiaries. Without evidence of implemented checks and controls, it cannot provide that assurance and accountability so needed by the congregation today. Studies conducted by Tanui, Omare and Bitange (2016), proves that the internal control system can be used as effective financial management in the church. A study by Agyei-Mensah (2016) further explained that the implementation of an internal control system in the church would encourage the implementation of duties and responsibilities according to existing procedures or regulations to reduce or prevent fraud in the church.

It is important to keep in mind that although only a small minority of people are dishonest, all organisations should take proactive measures to prevent situations that may tempt individuals to commit fraud. Furthermore, if a church does not provide clear guidelines, individuals may unknowingly act in

ways that could harm the church's reputation. For example, they might fail to separate church funds from their personal finances or neglect responsibilities they should have taken on (Welch, 2011).

Management without realistic control systems can be disastrous, confusing, and dangerous. It creates room for compromise, underperformance, unethical conduct, and costly relationships that can lead to a big organisational loss of resources.

For a long time the Africa Inland Church was managed through a system that dictated that one individual, the pastor, with a few supporting elders, was responsible for all managerial responsibilities. This group set ethical standards for the church, determined relationships, and controlled all church resources (AIC, 2009). Within this system, the task of control belonged to a few individuals rather than to an established system. In history, this “big man” concept of leadership and control has been used to silence all other people from questioning when things are going wrong. This kind of inquiry automatically translated to disagreement with the system, leading sometimes to discipline of the inquirer.

The church, like any other organisation, needs a system that transcends an individual or a small group of selected elders to bring control of human resources. Few studies have been undertaken to address the control measures in the AIC. This study explores the challenges faced in the administration of human resource control systems in the AIC, specifically within the Nakuru Town Region, identifying key issues and proposing strategic interventions. In so doing, it addresses the following questions: What are the challenges that the local church leaders and support staff face in the administration of human resource control systems in AIC Nakuru Town Region? In addition, what are the solutions to the challenges that the local church leaders and support staff face in the administration of human resource control systems in AIC Nakuru Town Region?

This study will benefit pastors and church leaders who establish control systems in their churches, thus developing good relationships with the congregations. This study is also important for developing young leaders—future top-level church administrators—who will be well grounded on the

principles of management. It will benefit the next-level structural offices like the Area Church Council and Central Church Council, which will have an easier time overseeing the regional church council because the management will be effectively cascaded to the lower-level leadership with a clear structure.

All of these policy makers and leaders will benefit by developing human resource policies that are aligned with biblical and theological truths. Further, theological schools will benefit by the inclusion of controls courses in their curriculum. This study helps them know how to teach pastors to develop and implement such policies.

Critical Review – Theoretical Literature Review

Attribution Theory

Attribution theory is a concept in social psychology that explains how individuals interpret the causes of events and behaviours, including their own. This theory can be applied in human resources (HR) to help managers understand employee behaviour and to assist employees in reflecting on their own thought processes.

At the core of attribution theory is the idea that people are continually seeking to explain the events they encounter. For example, they might wonder why their research proposal was rejected, why they received a poor performance rating, or why a train is running late. Attribution theory was initially developed by Heider in the early twentieth century. It sparked scholarly interest in causal reasoning. Subsequent contributions from researchers like Kelley and Weiner led to the development of several related theories of attribution (Fiske & Taylor, 1991).

Attribution theories aim to clarify how people form causal inferences, the inferences they make, and the resulting behavioural and attitudinal consequences. To succeed in a study examining the challenges faced in the administration of human resource control systems, attribution theory will be critical, as it will help explain the participants' reasoning regarding the challenges they encounter.

Stewardship Theory

Stewardship theory builds on the fact that a management should not be motivated by individual goals but rather aimed at their primary outcome goals for the benefit of the organisation (Hernandez, 2012). The theory assumes a strong relationship between church members' satisfaction and performance in terms of financial strength and numerical growth. The theory shows that the church board is not motivated by individual goals but rather prioritises the interests of the church. Church boards have accountability or responsibility in managing the church in terms of both church finances and other church activities. Church boards or church management teams act as stewards who serve to manage church resources. The congregation as the principal is the owner of these resources. This is carried out so that the church treasurer has responsibility for the management of church finances. Hence, they can be held accountable to the public or the church congregation.

Critical Review – Empirical Literature Review

Importance of Human Management Control System

The control function is becoming increasingly important in today's organisations for several reasons. These reasons include the need for accountability, the necessity to detect environmental changes that can significantly impact organisations, the growing complexity of modern organisations, and the need to identify operational errors to prevent excessive costs (Ghosh, 2005). Controlling is crucial for managers to detect irregularities, identify opportunities, navigate complex situations, decentralise authority, reduce costs, and manage uncertainty.

Every organisation, whether large, medium, or small, for-profit or nonprofit, exists to achieve specific goals. Achieving these goals is universally expected to be done with high performance. Reich (2011) emphasises that the ability of organisations to attract, develop, and retain a talented workforce will be a crucial factor in creating a high-performance organisation today and in the future. The desire for a high-performance organisation is a fundamental aspect of human resource management. While Reich refers to the future importance of human resource control systems, Sims (2002) clearly states that the long-term, sustained success of an organisation in today's dynamic and challenging

business environment requires a commitment from top management to design and implement human resource management programs focused on developing both high-performing employees and organisations.

It is important to note, as Chandramohan (2008) emphasises, that controlling involves checking, verifying, and regulating processes to ensure that everything aligns with the adopted plans and provided instructions. Chandramohan (2008) emphasises that within the management process, which includes all the M's—money, markets, materials, machines, and men, the management of people is the most fundamental, dynamic, and challenging task. It is the people, not the machines, materials, money, or markets, who shape the organisation. Therefore, human resource management, particularly the control of human resources, is crucial for achieving effective results. It plays a vital role in gaining commitment and winning the cooperation of employees to successfully accomplish all desired goals (Chandramohan, 2008).

Methods of Human Management Control

There are many reasons and factors that require control, and correspondingly, there are various methods to achieve these goals. When considering methods, it is wise to combine different methodologies to obtain more accurate and satisfying results. One control method is supervision, which involves day-to-day scheduling, observations, and oversight of work. This process may not always be formally planned; it often takes shape based on the supervisor's initiative (Suttle, 2016). Another method involves leadership, which utilises formal appointments to empower leaders to fulfil responsibilities and influence the behaviour of individuals in order to achieve organisational goals. In addition, ad hoc control techniques can be employed. This method involves setting up committees to address specific issues, such as discipline, performance management, or budget allocations. These committees oversee particular human resource matters and make recommendations aligned with the organisation's objectives (Suttle, 2016).

Organisational structure is another tool that top managers can use to control workflow and performance. Executives aim to generate organisational frameworks that best suit organisational needs. Some opt for company structures based on numerous functions, such as finance, engineering, and, marketing. Organisations with functional structures often maximise the

efficient use of their resources. A leader may implement a product-based institutional structure to develop the quality of their institutional output. Additionally, those who adopt a customer-focused organisational structure may achieve better control over meeting customer needs (Suttle, 2016).

Human Control and Organogram

A well-designed organogram can significantly enhance the control of human resources within an organisation, particularly in a church setting. Several suggestions have been made regarding what constitutes a good organogram. An organisational chart allows managers to understand the positions of staff within the organisation and clarify the lines of responsibility. Furthermore, it illustrates how each department fits into the overall structure of the organisation (Baker, 2000).

Chandan and Sengupta (2011) emphasise six key points that contribute to a functional organogram, which are depicted in the below.

1. Work Specialisation refers to the division of labor. Rather than having one person complete an entire job, the tasks are divided into smaller steps, with each step performed by a different individual. Key characteristics of work specialisation include increased skills and efficiency among employees, as well as higher overall productivity.
2. Departmentalisation involves grouping jobs in a way that helps accomplish organisational goals. This can be done based on the homogeneity of tasks (functional departmentalisation), product lines (product departmentalisation), or on geographic or territorial bases (geographic departmentalisation).
3. Chain of Command demonstrates the flow of authority from higher levels to lower levels within the organization and clarifies reporting relationships. This concept consists of three key components:
 - a. Authority: the right to issue orders and expect compliance.
 - b. Responsibility: the duty to accomplish assigned duties.

- c. Unity of Command: ensuring that employees report to only one authority figure.
- 4. Span of Control: Denotes a number of staff a manager can efficiently oversee. There are two types of span of control:
 - a. Wider span of control: involves fewer levels of management where each manager supervises a larger number of employees.
 - b. Narrow span of control: consists of more management levels, where each manager oversees a limited number of subordinates.
- 5. Centralisation and Decentralisation: The level of decision-making authority within an organisation can indicate whether it is centralised or decentralised. Centralisation occurs when top management makes key decisions without considering input from lower-level employees. Conversely, decentralisation allows lower-level employees to participate in decision-making and exercise greater discretion.
- 6. Formalisation: Describes how employees are governed by rules, regulations, and standardised operating procedures. In organisations with high formalisation, there are clear job descriptions, numerous rules, and well-defined procedures that direct work processes.

By considering these elements, organisations can create effective organograms that facilitate better management and clearer communication.

Human Control and Politics

Even the most meticulously crafted human resource strategies can be impacted by external and internal changes at any time. Therefore, effective forecasting and flexibility are crucial for successful planning and adaptation. To achieve this, HR managers need to stay informed about developments within the company, the industry, and the broader market regarding the factors that drive change (Dillon, 2016).

Changes in local public opinion or political disagreements, particularly in Kenya where coalition governments rarely agree, can significantly affect funding availability. Factors such as general elections or the emergence of a new industrial superpower in the market also play a role. Politics influences various aspects, including the amount of tax to be paid, minimum wage rates, market regulations, and the excellence and number of personnel open for hire. This political environment has profound implications for the church, as funding is essential for completing church projects and paying staff. It also affects the caliber of staff that the church can recruit for its payroll.

Some administrations are frequently overturned by military coups, while tyrants and autocrats who leverage the opportunity they have to force global companies to purchase goods and services from businesses possessed or managed by the leaders or their associates lead others. In certain regions, one-party rule has resulted in widespread corruption, while in others, the constant change in government is due to the presence of numerous political parties, (Dillon, 2016).

When planning, the church needs to deliberate on the potential changes in budgets, markets, availability of suitable applicants and the potential, recent or anticipated political influences. For example, Kenya is scheduled to hold elections in 2027, so it is important to understand the new administration's priorities regarding markets, industries, businesses, and even religious affiliations.

Human Control and Legal Matters

HR laws and regulations differ significantly across countries in both nature and specifics. In many Western European nations, regulations governing employment and labour unions make it challenging to decrease the workforce. This is often due to the substantial payments required to terminate employees, which can hinder an organisation's ability to downsize effectively. In Kenya in particular, some laws address issues such as employment discrimination and sexual harassment. In others, because of religious or ethical differences, employment discrimination may be an accepted practice (whatishumanresource, 2012).

The church needs to reflect on these things very closely because the time when the church could act in ignorance of the state demands is gone. The time when pastors could be laid off without compensation is far-gone. All actions to the employee will be subjected to close scrutiny in relation to the government's legal demands.

All of these factors reveal that it is crucial for HR professionals to conduct a comprehensive review of employment-related laws before engaging in an administrative decision within any organisation. The role and nature of labour unions should be a part of that review (whatishumanresource, 2012). Perhaps it is time for the church to start thinking of unions like pastors' union and other staff unions and seek for their registration with the government for security of their job and alignment of the pastoral or church work to the basic legal demands of a country.

Cultural Influences on Human Resource Controls

Cultural aspects are intricate for HR professionals to manage. Over the years, many newer ways have emerged in the HR field to address organisational culture. AIC Nakuru Town Region is cosmopolitan, hence people from different cultures are hired which creates diversity. Mismanagement of diversity can cause great damage to the church just like any organisation, as MacKay (2005) points out.

MacKay (2005) asserts that every organisation has an exclusive ethos, and employees typically adapt to the same. He also emphasises the centrality of moral behaviour concerning cultural values. As a result, it has become a common practice in HR to develop a code of ethics for the workplace, which all employees are required to read, sign, and adhere to. Meshksar (2012) adds that, in today's era of globalisation, the influence of cultural factors on HR practices is significant and cannot be overlooked. Meshksar utilises Hofstede's model to examine how cultural factors affect HR practices. His finding asserts that while culture plays a crucial role in reshaping many HR practices, the redesign of these practices is not solely dependent on cultural factors. Hofstede's (1984) analysis also takes into account political, socioeconomic, and legal factors, as well as technological factors. Meshksar (2012) resolved that in countries with high power distance, decision processes related to recruitment, selection, training, and development, as well as pay and benefits,

are centralised. Additionally, it was found that in nations with a collectivist culture, appointments are primarily conducted internally within organisations. In contrast, in individualistic nations, the contracting process typically involves external sources, such as hiring agencies, advertisements, and colleges.

Like no other time in history, the church needs to up their game as far as the care for cultural diversity is concerned. It is unfortunate that some churches are still led within the spectrum of the senior pastor's culture; hence, others who may not necessarily be of that culture are left to be adopted into the practice of that leader.

Impacts of Technological Factors on Human Resource Control System

Technological advancements are affecting all areas of life. Its influence is evident in almost all sectors. For instance, businesses have evolved from an industrial framework to an information technology landscape (Ensher et al., 2002).

Johnson and Gueutal (2011) investigated the effect of information technology (IT) on HR functions and found that IT positively influences HR management. Their study highlighted that IT has altered HR management to a more strategic approach. Additionally, it established that the application of IT in HR has brought about effectiveness and efficiency. Their study emphasised the importance of technology in HR management and practices, with a call for HR professionals to not only excel in HR skills but also to be proficient in leveraging technology to apply those skills effectively in today's advanced technological era.

Ramirez (2007) investigated the impact of technology on HR practices using a neo-contingency approach and found that technology has significantly reshaped HR phenomenon in business. According to MacKay (2005), information technology has improved the efficiency of the hiring process. Today, online recruitment is prevalent, with the exception of most churches in Kenya. In the past, companies would advertise open positions and invite applications through traditional means. As a result, numerous applications were submitted in hard copy, requiring manual processing. In contrast, many companies now offer online application forms that automatically filter

applicant information based on specific criteria, ensuring that only candidates who meet the job requirements are considered.

Methodology and Findings

This study adopted a qualitative approach to explore the challenges faced in the administration of HR control system in the AIC Nakuru Town region. By using this approach, the study gains an understanding of underlying reasons, opinions, and motivations behind human resource management control systems and how they provide insights into the problem (Wood, 1998). The population of this study were the pastor and support staff of the eleven local churches of the AIC Nakuru Town Region.

Table 1: Target Population

Church	Pastor(s)	Support Staff	Total
AIC Shabab	4	8	12
AIC Section 58	4	10	14
AIC Milimani	2	4	6
AIC Bondeni	2	10	12
AIC Barut	2	9	11
AIC Crater	1	2	3
AIC Workers	2	2	4

AIC Parkview	1	10	11
AIC Lalwet	1	1	2
AIC Nakuru Town Centre	1	0	1
Total number per group	20	56	76

Response rate

The researcher administered 64 questionnaires to the respondents of which 60 of them were returned, for a response rate of 93%.

Table 2: Response Rate

Respondents	Administered	Returned	No response	Percentage return rate
Pastors	20	18	2	90%
Support Staff	56	52	3	95%
TOTAL	76	71	5	100%

The table below summarises the responses on the issuance of HR documents to new employees.

Table 3: Documents issued upon appointment

Document	Yes	No
Appointment letter:	66%	44%
Job Description:	52%	48%
Church vision & mission statement	12%	88%
Policy manual	10%	90%
Organizational Structure	18%	82%
Copy of Code of Conduct Forms	35%	65%

Human Resource Control Systems

Respondents were asked to state their level of agreement on a five point Likert scale ranging from strongly agree (1), agree (2), neutral (3), disagree (4), to strongly disagree (5) to the following statements about HR control systems.

Table 4: Human resource control systems

Statement	SA(1)	A(2)	N(3)	D(4)	SD (5)
I know what a system of control is	7.9%	16%	16%	31%	29.1%

I know there is a system of control in our church	39%	30.8%	0%	21.2%	9%
My supervisor always refers to a document when evaluating my performance	13%	17%	7.5%	20.5%	42 %
The standard expected of me are very clear	28 %	23%	12%	10%	27%
The control procedures were well communicated to me on the start of my engagement	10%	19%	13%	25%	33%
I know our church’s goal	34%	19%	15%	15%	18%
There is an established standard for my work	29%	20.8	14%	11.2%	25%

A majority (60.1%) of the respondents disagreed with the item “I know what a system of control is”. However another majority (69.8%) of the respondents agreed with the item “I know there is a system of control in our church”. This discrepancy could be attributed to the majority not understanding that a particular control method is actually part of the control system. Another 42% of the total sampled respondents disagreed with the item “My supervisor always refers to a document when evaluating my performance”. On the statement “the standard expected of me are very clear”, only 51% of the respondents agreed. A slightly larger majority, 58%, agree that “The control procedures were well communicated to me on the start of my engagement”. Another majority (58%) of the respondents disagreed with the statement “The control procedures were well communicated to me on the start of my engagement”. Finally only a small majority (51%) and of the

respondents seemed to know their church's goal and (49.8%) agreed that there is an established standard for their work.

The importance of HR control systems has been urged by other previous studies such as Haimann (1974), who observed that one critical place of control is to certify that all things occurs in conventionalities with the principles. He further held that a scientific system of control helps predict deviations before they occur. Controlling is therefore defined as the procedure of examining whether advancement is made toward the purposes and aims, and taking action if it is essential to make right any deviations.

Akrani (2011) equally asserted that the supervisor gets first-hand information, and he has better understanding with the workers. It also noted by Chandramohan (2008) that controlling infers to checking, authenticating and modifying to ensure that everything occurs in conformity with the plans adopted and the instructions given. Chandramohan (2008) further found that HR management and especially control of human resources gains utmost importance in obtaining effective results through people at work and in gaining the commitment as well as winning their willing cooperation for successful accomplishment of all desired goals.

Challenges Faced in the Administration of Human Resource Control Systems

To identify the challenges that pastors, elders, women leaders who are not pastors but leaders of women committees, youth leaders, and the support staff face in the administration of the HR control systems in AIC Nakuru Town region, respondents were asked to respond the following statements with the same Likert scale.

Table 5: Challenges in the administration of the HR control systems

Statement	SA(1)	A(2)	N(3)	D(4)	SD (5)
We have a tool to evaluate our performance after a period of time	13%	10%	5%	35%	37%
I always enjoy the evaluation of my performance	25%	33%	13%	10%	19%
I work well with my supervisor	30 %	44%	10%	4%	12%
My supervision matches the initial instruction	14%	24%	5%	31%	26%
Pastors work very well with their staff	25%	40%	13%	3%	19%
There is a very good relationship between the elders, lady leaders, youth leaders, the staff and the pastor {s}.	47%	16 %	11%	16%	10%
The senior pastor and other pastors don't get along very well in our church	25%	25 %	12 %	28%	10%
I love my service in this church and would love to continue serving here.	18 %	23 %	23%	13%	23%

The relationship between workers in this church is great	34%	29%	1%	15%	21%
Corrective actions always match the standards set for my responsibility.	20 %	19%	11 %	13%	37%

A majority (72%) of the respondents disagreed that “We have a tool to evaluate our performance after a period of time”. Another majority (58%) of the respondents, however, agreed with the statement that “I always enjoy the evaluation of my performance”. On whether the respondents work well with their supervisor, a majority (77%) agreed. Further, only 57% of the respondents disagreed with the item “My supervision matches the initial instruction”. Another majority (65%) equally agreed with statement that “Pastors works very well with their staff.

Although 63% of the respondents agreed that there is a very good relationship between the elders, women leaders, youth leaders, the staff and the pastor(s), 50% agreed that “the senior pastor and other pastors don’t get along very well in our church”. This can be explained by the fact that pastors and the senior pastors are all employees unlike the elders, women leaders and youth leaders hence there is some tension between the pastors.

Furthermore, 23% of the respondents were neutral on the statement “I love my service in this church and would love to continue serving here”; while a majority (63%) of the respondents agreed that “The relationship between workers in this church is great”. Half (50%) of respondents disagreed with the statement “Corrective actions always match the standards set for my responsibility”

The findings agree with previous studies. Flamboltz (1996) observed that to help gain control over people’s behaviour in a formal organisation, most enterprises use a mixture of techniques including personal supervision, rules, standard operating procedures, job descriptions, budgets, accounting measurements, and performance appraisal systems. A leader may introduce a

gap in an institutional structure to boost the value of his organization's products. Those who employ structure that is more customer friendly may have better control over attaining the requirements of their customers (Suttle, 2016).

Solutions to the Challenges in the Administration of HRCS

Finally, the study sought to explore solutions to the challenges faced in the administration of HR control systems in AIC Nakuru Town Region. Again, respondents' agreement or disagreement with various possible solutions were measured on a Likert scale.

Table 6: Solutions to the challenges in the administration of HR control systems

Statement	SA(1)	A(2)	N(3)	D(4)	SD (5)
I would love to see a change in the way staff are being controlled in our church	24%	33%	5%	21%	17%
Our church needs education on how to control the human resource	50%	29%	3%	15%	3%
If good controls were in our church things would have been better	44%	22%	0%	30.0%	4%
I believe control human resource should not be the work of one person but inscribed in a system	59.8	19%	1.1%	2.1%	18%

A majority (57%) of the total sampled respondents would love to see a change in the way staff is being controlled in their church. Another majority (79%) also

agreed that their church needs education on how to control the human resource. Further the majority of respondents (66%) agreed that “If good controls were in our church things would have been better” while another majority (78.8%) finally agreed that they believe control human resource should not be the work of one person but inscribed in a system. Flamboltz (1996) observed that a good control system of any resource in an organisation need to be focused on the goal and not just on a personal thinking of the top management.

All organisations whether in business, academic institutions, government, or hospitals are anxious with directing human energies to the accomplishment of organisational objectives. Flamboltz (1996) further contends that to help in gaining control over the conduct of individuals in an organisation, most enterprises use a combination of techniques including personal supervision, standard operating procedures, rules, budget, descriptions, performance appraisal systems, and accounting measurements.

The assertion by Suttle (2016) that “ Managers must measure actual performance to determine any variations from standard” is significant in this study. He further found that management in advance through procedures, policies and, practices, could set corrective actions. Some corrective may just happen automatically, while others may have to take exception to established policy, procedure, or practices. Ray (2008) contends that ratio analysis helps to understand the profitability, liquidity and solvency position of the business, while Ray (2008) asserted the importance of planning saying, “Planning is one of the functions of management and this involves the process of defining goals, establishing strategies, developing plans to integrate and coordinate activities”.

Summary, Conclusions and Recommendations

Human Resource Control Systems Used

The study found that most respondents received an appointment letter and a job description upon being hired. However, a significant number were not familiar with important control systems, such as the church's vision and mission statement (88%), the policy manual (90%), the Organisational structure (82%), and a copy of all code of conduct forms (65%). Additionally, it

was discovered that 60.1% of the respondents did not know what a system of control is. Furthermore, supervisors did not refer to any documents when evaluating performance, even though the standards expected of the appointees were clearly outlined. While most control procedures were well communicated to employees at the beginning of their engagement, only 34% of respondents were aware of their church's goals and 29% agreed that there are established standards for their work.

Challenges in Administration of Human Resource Control Systems

The study identified several major challenges in the administration of HR control systems. A significant (72%) of respondents highlighted the lack of a performance evaluation tool as a key issue, attributing it to a general ignorance of the church's vision and mission. Additionally, 58% of respondents noted that the senior pastor and other pastors do not have a good working relationship within the church. Moreover, many leaders expressed a lack of passion for their roles, with only 50% of the corrective actions aligning with the established standards for responsibility. This misalignment makes it difficult to effectively implement control measures, even when they are communicated clearly.

Solutions in the Administration of Human Resource Control Systems

Finally, the study established some solutions to mitigate the challenges in the administration of the various HR control systems. These included change in the way staff are being controlled in their church, education on how to control human resources, implementation of good controls, and ensuring that control of human resources should be inscribed in a system and not the work of an individual.

Conclusions and Recommendations

Churches have not developed effective human resource control systems, which include supervisory methods, leadership policies, and organisational structures. The absence of important documents, such as a code of ethical conduct, and a lack of understanding regarding the relationship between ministry and organisational structure indicate that managing human resources will be a challenge. Most churches face significant challenges in administering various HR control systems. These challenges include inadequate job

supervision, an unclear church vision and mission, and conflicts among department leaders and the pastoral team. To facilitate effective administration of HR control systems several control measures should be implemented. These measures include assessing staffing procedures, providing education on how to manage human resources effectively, and ensuring that human resource management is integrated into a systematic approach rather than relying on individual decisions.

This study recommends several things from the study findings:

1. Morality and relationships

The church should serve as the guardian of honesty, justice, and transparency. Elected leaders and administrators within the church must embrace and embody the teachings of God, particularly the message from Exodus 18:21: “Moreover, look for able men from all the people, men who fear God, who are trustworthy and hate a bribe.” Church board members and leaders should have a deep reverence for God and uphold honesty. They must also delegate responsibilities appropriately and uphold professionalism in their ministry.

Additionally, the church should investigate why pastors maintain good relationships with staff members but struggle to build rapport with one another. God calls upon the church to recruit or elect workers or board members who possess a good attitude and wisdom. This aligns with the guidance found in Acts 6:3, which states, “Brothers and sisters choose seven men from among you who are known to be full of the Spirit and wisdom. We will turn this responsibility over to them.” This reflects the principles of internal control, which require that church employees be both competent and trustworthy, especially regarding financial accountability.

2. Orientation and training

All appointees and church staff should receive proper orientation on organisational structures, vision, and mission, and be guided through the developed documents. The code of conduct and the consequences of breaching it must be clearly communicated to all employees and volunteers

by the top leadership. Church leaders should receive training on human resource control systems to enhance effective administration. The application of the identified solutions from the research should be incorporated, including training on control systems, systemising the control system, and refining staffing procedures.

3. Policy development

Top leadership, in consultation with management experts, should develop several engagement documents to establish effective control over human resources in their daily responsibilities. Churches should develop and integrate human resource control systems into their organisational structure to ensure consistency and foster a sense of ownership among all stakeholders. A policy for volunteer church leaders should be developed to ensure that all church workers are managed effectively to achieve results.

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