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E DIPARTIMENTO
DI ECONOMIA
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UNIVERSITÀ DEGLI STUDI DI FERRARA

DIPARTIMENTO DI ECONOMIA E MANAGEMENT
Via Voltapaletto, 11 - 44121 Ferrara

Quaderno DEM 3/2021

April 2021

FROM NEW PUBLIC MANAGEMENT
TO PUBLIC RISK MANAGEMENT:
AN OVERVIEW OF ITALIAN MUNICIPALITIES

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Quaderni DEM, volume 10

ISSN 2281-9673

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From New Public Management to Public Risk Management: An overview of Italian municipalities

Monia Castellini¹, Caterina Ferrario², Vincenzo Riso³

Aprile 2021

Abstract

Since the early 1990s, New Public Management has influenced the management of organizations in the public sector that have implemented managerial behaviors increasingly similar to those of the private sector.

More recently there have been claims that also Risk management should be implemented in the public sector. In light of the above, this research aims to understand if and how Italian municipalities perform risk management practices. The analysis focuses on a sample of 502 large municipalities (in terms of population) distributed in all Italian regions and develops a quali-quantitative approach – departing from a qualitative content analysis based on documents published in the municipalities official websites. The main results are that a significant percentage of municipalities are performing risk management and that in this they display a significant isomorphic behavior.

Keywords: new public management, risk management, qualitative content analysis

JEL classification: H83; M00

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From New Public Management to Public Risk Management: An overview of Italian municipalities

1. Introduction

Since the 1980s, New Public Management (NPM from now on) has influenced the management of organizations in the public sector (Hood, 1991). According to NPM provisions, public sector organizations (either government or public agencies) should undertake managerial behaviors increasingly similar to those of the private sector for the purpose of improving quality, efficiency and effectiveness in the delivery of public services (Parker, Jacobs and Schmitz, 2019; Osborne, Radnor and Nasi, 2013; Larbi, 1999).

Indeed, since the advent of NPM, public administrations in many countries have changed their approaches to achieve their organizational goals and have introduced new procedures, process innovations and a new overall managerial attitude (Hood and Jackson, 1992; Dunleavy and Hood, 1994).

This new approach to public administration has favored a move away from a bureaucratic attitude toward management practices committed to the effective and efficient achievement of an organization goals (Ewan, Fitzgerald and Pettigrew, 1996; Parker, Jacobs and Schmitz, 2019)

Some scholars maintain that private organizations' approaches and techniques are replicable in the public sector and therefore may be successfully transferred and applied in public organizations (Diefenbach, 2009; Bouckaert and Van Dooren, 2003; Ring and Perry; 1985). As a result, NPM reforms have also introduced in public sector organizations some well-established private sector financial management tools, such as risk management systems, fraud and corruption control systems and internal audit (Chowdhury and Shil, 2019).

In these same years Risk Management practices integrated in the Management Control System were introduced in the private sector. They rapidly became widely used to the point that international organizations created the first framework and standards, like the Enterprise Risk Management proposed in the CoSO Framework (2004) or ISO 31000 by the International Standard Organization (2009), just to name few.

As result of these evolutions, the International Organization of Supreme Audit Institutions (INTOSAI) provides guidelines to implement a recommended framework for applying the principles of entity risk management in the Public sector, called INTOSAI GOV 9130 (Hatvanti, 2015).

Risk Management has become well-embedded in public administration to an extent that this process has been described as a move form New Public Management to New Public Risk Management and many scholars claim the need to improve researches about this process (Rana, Wickramasinghe, and Bracci, 2019; Hinna, Scarozza and Rotundi, 2017; Soim and Coiller, 2013).

Similarly to other countries, also in Italy NPM has deeply influenced the public administration reform process since the late 1990s (Mussari, 2002). In this time span, various reforms of public administration procedures and management approach were introduced (Cassia and Magno, 2011; Anessi-Pessina and Steccolini, 2005). In particular, a legislative obligation to implement a Management Control System in public organizations with an internal auditor has been recently approved⁴ (Guthrie, Manes-Rossi, and Orelli, 2017; Arena, Arnaboldi and Azzone, 2006). The aim of this paper is to analyse the extent to which risk management is adopted in the Italian public sector, using evidence and data from a specific level of government, that of the Italian "comuni", as

⁴ Legislative decree 267/2000.

municipalities or municipal governments are called. This level of government in Italy has significant responsibilities in service provision. Total annual expenditures by Italian municipalities amount to approximately 30 percent of total public budget and cover a wide range of services, from urban transportation to health care and social activities, from education and research to public support to businesses, from public housing to cultural services, and so on (Piperno, 2013). For this reason, the effective adoption of risk management practices by this level of government may have a significant effect on the efficiency of Italian public sector as a whole. Moreover, the evidence on the adoption of risk management procedures by municipalities may be suggestive of the implementation of this technique/tool in the wider public sector in Italy. In addition, our research does not only pursue a better understanding of the extent to which risk management procedures are implemented by Italian municipalities, but moves forth to investigate whether there is an effective deployment of risk management in the Italian public sector, again based on evidence from Italian municipalities. Therefore we also investigate how municipalities do risk management activities. Evidence from Italian municipalities, besides being suggestive of how risk management is implemented in the wider Italian public sector, is also interesting in a wider international perspective, as it describes how risk management is initially introduced in the public sector and allows to derive conclusion on the features of this process.

We therefore aim to provide answers to the following two research questions:

RQ1: Do Italian municipalities implement risk management practices?

RQ2: Are risk management activities properly performed?

To answer our research questions, we shall implement a methodology based on a qualitative approach. By implementing a content analysis (Di Fatta, Musotto and Vesperi, 2016) on documents published on the Municipalities' official websites we shall collect relevant information which we then use to construct specific quantitative indicators that shall allow us to derive conclusion and answer our research questions.

The structure of this paper is as follows: Section 2 presents a literature review on NPM and risk management in the public sector. Section 3 describes the research approach used in this paper, section 4 presents our main results and section 5 discusses them. Section 6 concludes.

2. Literature review

The process of managerial reform that has departed from New Public Management and has developed into New Public Risk Management is characterized by a constant influence of private managerial techniques and developments (Keers and van Fenema, 2018; Ahmeti and Vladi, 2017). Indeed, risk management has become a key feature in private organizations. And the concept of risk assumes different meanings depending on the context in which it is applied. Bullock et al. (2019) investigate the concept of 'risk' distinguishing it from uncertainty, hazard, errors etc, and apply this concept to risk management in the public sphere. Indeed, they define 'risk' as "determined by the known (or estimated) probability of an event occurring and the resulting consequences" (Bullock et al., 2019, p. 77). In the following paragraphs we shall embrace this definition when using the word "risk".

As reported above, while in the Italian public sector developed the NPM approach in the private sector change the role of the Internal Audit integrating Risk Management in Management Control System (Spira and Page, 2003).

Moreover, the integration between risk management and management control system in the Italian context is little contemplated (Riso and Castellini, 2019) and the legislative framework provides in

abstract instruments to ensure the function of the Internal Control System but which does not appear informed to the risk logic (Peta, 2014, p 24).

This phenomenon derives probably from the difficulty – especially in small municipalities – to switch from a bureaucratic to a managerial approach (Mussari and Sorrentino, 2017).

Although NPM theories were developed in the last forty years, not all public administration were able to change and implement this approach (Steccolini, 2019; Hinna and Ceschel, 2020). NPM policies, indeed, aimed to introduced managerial instruments – like management control system, reporting system, etc.– in public organizations enabling them to increase their performance (Iacovino et al., 2017). This aim was embraced by the Italian legislator, and is clearly reflected in the Italian public sector reform. In particular, article 196 of the Consolidated text of laws on the organization of local authorities (Legislative Decree 267/2000), establishes that Local Authorities should introduce in their organization an office specifically dedicated to Management Control (Sancini and Turrini, 2009). The introduction of Management Control Systems in public administrations aimed to enhance the achievement of institutional objectives and the efficient and effective use of public resources. This was a rather drastic transformation for Italian public administration, where previously the main concern was to use resources consistently with law requirements, with little concern for efficiency and effectiveness

However, as suggested by Bullock et al. (2019), although the definition of a Management Control System seems to include also risk assessment, actually it isn't so: "the implicit consideration of the management of risk is fairly oblique but tacitly considered in a couple of additional areas of public management research" (Bullock et al., 2019, p. 79). Nevertheless, the potential from applying risk management strategies in public administration are well explained in the literature (Nicholson-Crotty et al., 2017).

Indeed, Public Risk Management is pivotal to ensure the achievement of municipalities and public organizations' objectives (Stanton, 2013; Keban, 2017). However, the analysis of the extent to which risk management is implemented in the public sector is rather neglected in the literature and, aware of this, some scholars suggest to research on Public Risk Management (Bullock et al., 2019; Hinna, Scarozza and Rotundi, 2017; Wood, 2009; Leung and Isaacs, 2008).

Furthermore, in the Italian legislation makes reference to risks of corruption, and of environmental damages, but there isn't an overall provision concerning how to implement public risk management with regards to overall organizations risks (Peta, 2016; Riso and Castellini, 2019) specifically for public organizations (Florio and Leoni, 2017).

Indeed, Reginato et al. (2012, p. 395), when comparing INTOSAI guidelines and Public Internal Financial Control (PIFC) model with the Italian legislative framework, show how all control activities are contemplated (like *Reviews of operating performance*, *Review of operations processes and activities* or Specific Information technology control activities) but there are no specific concerns for risk management activities (like Risk identification, Risk evaluation, Risk appetite assessment and Responses to risks). This is so although there is wide evidence that Public Risk Management increases the ability to meet organizational objectives and improves the performance of public organization (Gates, Nicolas and Walker, 2012).

A further area of research concerns the integration between Performance Management and Risk Management. In this respect, Bracci et al. (2021 p. 18) explain how it is far from being a mere technical issue and state that "paying attention to the boundary objects, it is possible to understand how information and knowledge can be transferred among experts and non-experts and can perhaps create new knowledge".

More in depth, Capaldo et al (2017) analyze the issue of the relationship between Performance Management and Risk Management in the Italian public sector and explain how a risk-focused approach could increase the Performance Management process.

Despite this wide theoretical evidence Various issues contribute to slow down the introduction of the Public Risk Management within municipalities: Nilsen and Olsen (2005, p. 45) impute this delay to the fact that municipalities are characterized by bureaucracy, lack of management attention and institutionalized modes of task performance. In addition, they show how overall organizational strategies are often ignored at the operational level).

3. Methodology

Our research aims to understand if Italian municipalities perform risk management, and further, to what extent these activities are effectively implemented..

Through a quali-quantitative approach (Di Fatta, Musotto and Vesperi, 2016) the analysis develops in three main steps. First, we construct a sample of 502 municipalities (out of the total 7.914 of Italy). Second, we investigate whether risk management activities are performed in these municipal organizations using qualitative content analysis (QCA) applied to documents published on the municipalities' official websites (Eckerd, 2014; Kohli, Kaur and Singh, 2012; Mayring, 2004). By analysing these documents, we seek evidence that risk management practices are discussed in them. We are confident that the analysis of published documents allows us to detect whether municipalities perform risk management activities. These activities are completely new to the Italian public sector and we expect that, at this stage, public organisation do not possess adequate competencies and knowledge to perform them. Therefore, if municipalities are to implement them, they necessarily need to contract out at least part of these activities (similarly to what has happened also in the private sector. By law such contracts have to be published online and therefore we are able to know whether a municipality is performing risk management with a good degree of certainty. Third, based on data collected through the QCA we present some descriptive statistics and measure synthetic indicators which we purposely construct.

In this way, we elaborate the qualitative information published and disclosed by the municipalities and convey information in a quantitative, comparable and synthetic way.

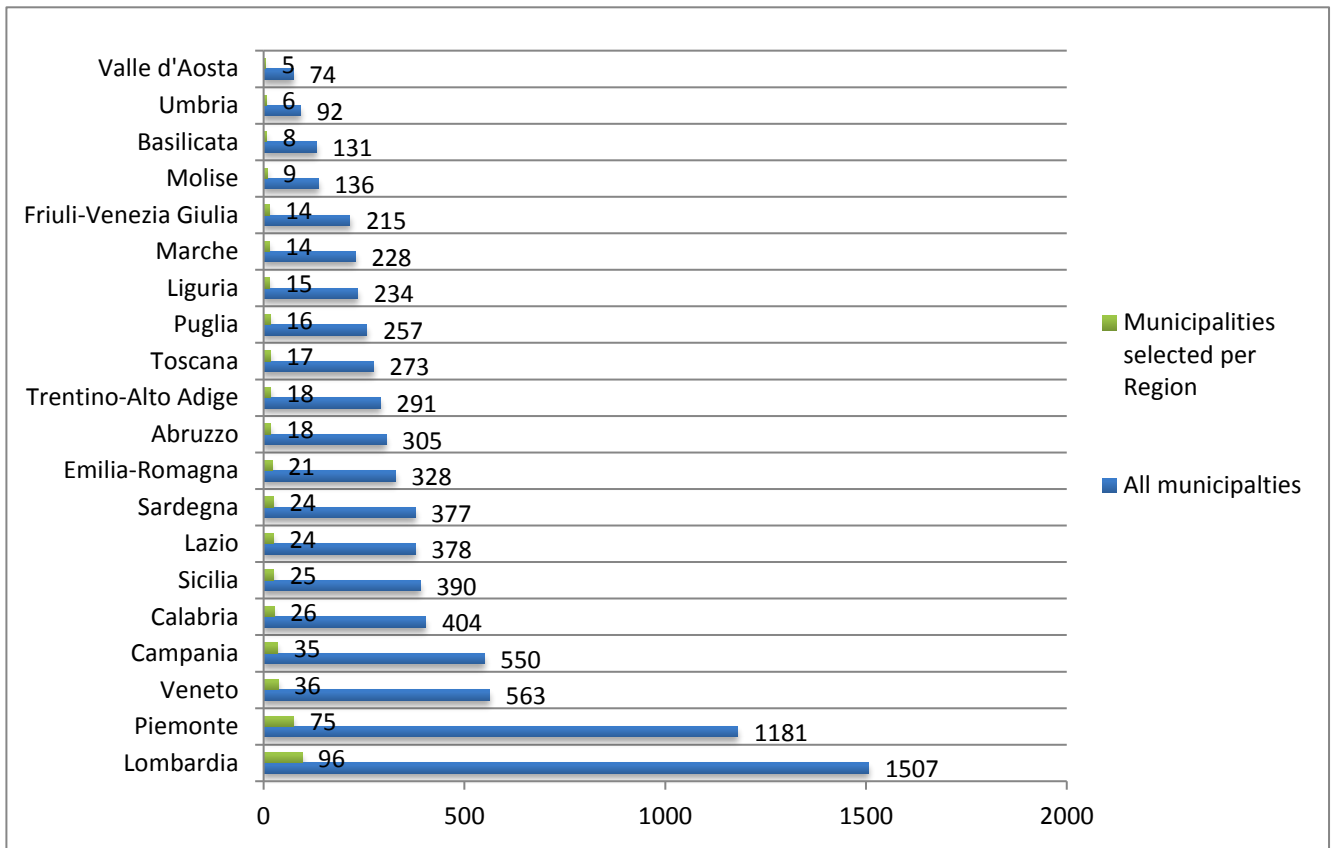
To investigate risk management activities by Italian municipalities we construct a sample of 502 municipalities out of the 7.914 existing in Italy across the 20 Italian Regions (in a three tier government structure, composed of the central government, regional governments and local governments). Municipalities vary significantly in terms of population, from the biggest, Rome with its 2.808.293 inhabitants, to the smallest, Monterone, counting only 30 inhabitants.

In order to analyse the implementation of risk management procedures, we decided to focus only on the 502 largest municipalities by population (approximately 6.3% of all municipalities). In fact, it is exactly in these municipalities that risk management may be particularly useful, due to the variety and complexity of services offered to a consistently large population. In addition, large municipalities are exactly those that may as well have sufficiently developed administrative capacity, more structured organizations and more personnel to implement risk management schemes and to be more endowed to respect transparency provisions and disclose their information.

Italy is characterized by significant territorial disparities under institutional perspectives (Putnam, 1993). These differences may also affect managerial performances in the public as well as the private sector. For this reason, besides the population dimension, we decided to pursue territorial representativeness in building our sample. Therefore, our sample is distributed across regions reflecting the actual distribution of cities across regions: we selected the largest municipalities in each region, and for each region the number of municipalities selected is proportional to the number of municipalities in that Region on total Italian municipalities. In this way we took into account the significant interregional disparities in terms of number of municipalities belonging to

each region. The number is actually wide ranging, from a minimum of 74 in the small and mountainous Valle d'Aosta, to a maximum of 1.506 in the big, densely populated Lombardia. Figure 1 describes the distribution across Regions of our sample of municipalities, and displays also the total number of municipalities in each Region.

Figure 1 - Sample of Italian municipalities by Region



Source: our elaboration based on data available on Istat.it

On this sample we developed the QCA using descriptive statistics and specific indicators related to risk management activities. Table 1 summarises these descriptive statistics and indicators.

In particular, given our sample S , composed of 502 municipalities, and N , the number of municipalities in S publishing documents on risk management, through the QCA on municipal documents, we present three descriptive statistics related to the risk assessment process (Lark, 2015, p. 14):

- X_1 : absolute frequency of municipalities whose documents contain AT LEAST ONCE the words 'Risk Identification';
- X_2 : absolute frequency of municipalities whose documents contain AT LEAST ONCE the words 'Risk Analysis';
- X_3 : absolute frequency of municipalities whose documents contain AT LEAST ONCE the words 'Risk Evaluation'.

According to Lark (2015), these are the three fundamental processes in risk management. Only the presence of all three processes ensures that risk management is properly and effectively implemented. Therefore, through these variables we sought evidence that besides declaring that risk management was in operation, municipalities were also effectively conducting it. Based on

these variables, we then constructed some indicators to describe risk management in our sample of municipalities, as detailed in table 1.

Table 1 - Risk assessment in Italian municipalities – Variables and indicators

| Variables and indicators | Description |
|--|---|
| S | Sample = number of municipalities in the sample |
| N | Number of municipalities in the sample that publish documents on risk management on their websites |
| $\alpha = \frac{N}{S}$ | α is an indicator of the municipalities' propensity to publish on their website about risk management → when the value is 1 all the municipalities in the sample publish documents |
| X ₁ | Absolute frequency of municipalities whose documents contain AT LEAST ONCE the words 'Risk Identification' |
| X ₂ | Absolute frequency of municipalities whose documents AT LEAST ONCE contain the words 'Risk Analysis' |
| X ₃ | Absolute frequency of municipalities whose documents contain AT LEAST ONCE the words 'Risk Evaluation' |
| X ₁ /N | Relative frequency of municipalities whose documents contain AT LEAST ONCE the words 'Risk Identification' |
| X ₂ /N | Relative frequency of municipalities whose documents AT LEAST ONCE contain the words 'Risk Analysis' |
| X ₃ /N | Relative frequency of municipalities whose documents contain AT LEAST ONCE the words 'Risk Evaluation' |
| Nsum = (X ₁ +X ₂ +X ₃) | Number of municipalities whose documents contain AT LEAST ONE of the words 'Risk Identification', 'Risk Analysis', 'Risk Evaluation' (absolute frequency) |
| $X_{max} = \max\{X_1, X_2, X_3\}$ | Maximum value of X _i |

4. Results

Our results depart from the measured values of our variables and indicators, which are reported in table 2, decomposed by regions.

The results of the QCA show how 366 municipalities (N), 73.2 percent of the selected sample (α), publish documents and notices about their risk management activities: all documents found are published in force of a legislative obligation of transparency (i.e. Legislative Decree n. 33 year 2013), which compels municipalities to publish information on contracts assigned to third parties, such as insurance firms, consultancy firms, professionals, and so on. Thanks to this law provision, we can identify those municipalities that implement risk management activities through contracts given to external professional – especially from the insurance sectors We then expect that only those municipalities that are contracting out are implementing risk management. In fact, at this stage it is rather unfeasible that public organisations possess the knowledge and competencies to implement internally these activities. Our hypothesis is therefore that through published documents we can identify with a good degree of certainty those municipalities that are implementing risk management.

Furthermore, the index α on the 20 regions has wide ranging values, from a minimum of 0.08 to a maximum of 1. This shows how some regions are particularly virtuous with regard to risk management, those where the number of municipalities publishing documents is significant, while in some other regions the percentage of municipalities publishing documents on risk management

is rather low. This confirms our hypothesis that the territorial distribution of risk management activities would show relevant regional disparities in Italy.

The analysis of the frequency of “risk identification” shows that 204 municipalities out of 366 use this concept in their documents (X1), 236 municipalities out of 366 use the concept of ‘risk analysis’ in their documents (X2) and 221 municipalities out of 366 the concept of ‘risk evaluation’ (X3) for a total of 661 observations (Nsum). With reference to relative frequencies, these values correspond, respectively, to 56%, 64%, 60%. Therefore, we can infer that there is no one concept that is significantly more used than the others. In addition, Xmax is equal to 236, meaning that the most frequent expressions in all regions occur for a total of 236 cities.

Table 2 - Risk assessment in Italian municipalities – Results (Regions are listed from the largest to the smallest in terms of number of municipalities)

| N. | Region | S | N | α | X ₁ | X ₂ | X ₃ | X ₁ /N | X ₂ /N | X ₃ /N | X _{max} | Nsum |
|----|-----------------------|------------|------------|----------|----------------|----------------|----------------|-------------------|-------------------|-------------------|------------------|------|
| 1 | Lombardia | 96 | 68 | 0,71 | 24 | 44 | 40 | 24 | 44 | 40 | 44 | 108 |
| 2 | Piemonte | 75 | 53 | 0,71 | 36 | 41 | 37 | 36 | 41 | 37 | 41 | 114 |
| 3 | Veneto | 36 | 34 | 0,94 | 24 | 27 | 24 | 24 | 27 | 24 | 27 | 75 |
| 4 | Campania | 35 | 13 | 0,37 | 3 | 5 | 4 | 3 | 5 | 4 | 5 | 12 |
| 5 | Calabria | 26 | 2 | 0,08 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 2 |
| 6 | Sicilia | 25 | 24 | 0,96 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 24 |
| 7 | Lazio | 24 | 21 | 0,88 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 51 |
| 8 | Sardegna | 24 | 20 | 0,83 | 10 | 11 | 10 | 10 | 11 | 10 | 11 | 31 |
| 9 | Emilia-Romagna | 21 | 21 | 1,00 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 60 |
| 10 | Abruzzo | 18 | 16 | 0,89 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 27 |
| 11 | Trentino-Alto-Adige | 18 | 6 | 0,33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 12 |
| 12 | Toscana | 17 | 17 | 1,00 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 42 |
| 13 | Puglia | 16 | 14 | 0,88 | 5 | 6 | 5 | 5 | 6 | 5 | 6 | 16 |
| 14 | Liguria | 15 | 12 | 0,80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 12 |
| 15 | Marche | 14 | 14 | 1,00 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 33 |
| 16 | Friuli-Venezia-Giulia | 14 | 13 | 0,93 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 15 |
| 17 | Molise | 9 | 7 | 0,78 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 6 |
| 18 | Basilicata | 8 | 6 | 0,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 12 |
| 19 | Umbria | 6 | 2 | 0,33 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 |
| 20 | Valle d’Aosta | 5 | 3 | 0,60 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 6 |
| | Total | 502 | 366 | 0,73 | 204 | 236 | 221 | 204 | 236 | 221 | 236 | 661 |

Source: our elaboration based on QCA of documents published on the municipalities’ websites

5. Discussion

The analysis conducted allows us to formulate answers to our two research questions and shows how Italian municipalities embedded risk management practices in their organizations.

In details, with reference to the first research question, the analysis done shows how approximately 70% of the analyzed municipalities published documents about risk management activities.

Another significant result from our analysis is that the municipalities rely on external professionals to carry out risk assessment activities on their behalf ($\alpha=73\%$). In addition, the ‘layout’ of the documents published on the official websites are very similar and, often, exactly the same.

Indeed, Petak (1985) explains how risk management practices are rather specific and require adequate competencies to carry them out, to an extent that not all public administrations may have

skilled personnel and technical tools and supports to implement a control system to evaluate risk management and operational risks. This implies also a relevant problem of accountability, as Petak (1985, p.5) clearly recognizes: “it is important to note that current decision-making approaches tend to put a great deal of power in the hand of technical experts and professional administrator who are not directly accountable to the public” (Petak, 1985, p. 5).

this phenomenon supports the conclusion that actually municipalities are not directly involved in risk-management activities, but rather completely rely on an external help to do them

In a previous study, Young and Hood (2003) explain how local governments do risk management outsourcing. Indeed, they say: “the placement of the risk manager (or, whoever has responsibility for identifying and addressing risks) matters greatly in terms of the local government’s problematic if there is not a broad awareness of the need to identify the risks in the first place”. On this issue Qiao, Y. (2007) investigates the birth of Public Risk Management and the involvement in the RM process of external professionals and advisors like insurers or law firms.

Moreover, the strong similarity in the form and structure of published documents could be explained with a phenomenon of mimetic isomorphism (DiMaggio and Powell, 1983) where municipalities tend to imitate the behaviour of other entities and emulate it. This would not be a new process in the Italian public sector. In fact, it reproduces a well-documented behaviour of Italian municipalities, that, since the early 1990’s implemented New Public Management reforms through an isomorphic behavior (Reginato et al., 2010).

6. Conclusions

Our analysis allows us to describe many facets of risk management in the public sector that are considered worth investigating (Hinna, Scarozza and Rotundi, 2017; Wood, 2009; Leung and Isaacs, 2008).

Indeed, through a QCA we show that big Italian municipalities implement risk management strategies and to what extent these are delegated to external professionals.

Moreover, we demonstrate that a transition from New Public Management to Public Risk Management is occurring and how the managerial theories are in practice embraced by Italian municipalities.

Future research will need to investigate the extent to which competencies and knowledge about risk management are transferred to public organization and to what extent they are able to embed them in their organizational processes. Evidence on isomorphic behaviour calls also for an investigation on the features of this attitude and whether is mutually enriching or produces only a stubborn imitation. Finally, the relationship between risk management and management control system in the public sector is worth investigating, in a setting in which the benefits from risk management are acknowledged, and as suggested by Eckerd (2014) risks are conceived as something that is better to manage rather than to avoid.

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