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Perspective of Contingency and Institutional Theory on Implementation of Risk Management at West Java Provincial Government

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Abstract
The research will report findings on case studies of risk management implementation in local government, in an effort to fill the gap in risk management literature dominated by corporate risk management. In this study, we will conduct an analysis of the drivers and implementation of risk management in West Java Provincial Government. This study was conducted with an exploratory case study on the implementation of risk management in West Java Provincial Government by using two perspective approaches namely contingency and institutional theory. We analyzed the driver and implementation of risk management in West Java Provincial Government. First, this study result supports the prior research conducted by Woods (2009) because central government policies, information and communication technology, and size are the three contingent variables affecting drivers and risk management processes in West Java Provincial Government, viewed from the perspective of contingency theory. Then, from the standpoint of institutional theory, this study result also supports research conducted by Collier and Woods (2011) which states that the institutional context influences the application of risk management, in this case, the central government. The study is important as an input to reform in the public sector in general as it will provide input on the development of risk management in the government sector, especially local governments. From the study, it will open up opportunities for further research to conduct more in-depth research on the subject.
Keywords: Risk Management, Government, Local Government, Contingency Theory, Institutional Theory

1. INTRODUCTION

The implementation of risk management in the last decade has been increasingly recognized by various organizations, both private and public sector organizations. Particularly in the public sector, several countries that have been widely known to implement risk management in the government sector are United Kingdom, United States, Australia, New Zealand, Canada and Finland. The importance of risk management is increasingly recognized as risk management continues to grow more strategically in strengthening the organization to achieve its objectives from planning to implementation (Fraser and Simkins, 2016).This is because risk management continues to evolve since its introduction in the 1950s on insurance management functions in the United States. Then, risk management begins to be adopted by other functions such as taxes, human resources, procurement, and logistics (Hopkin, 2012). However, this function is still applied separately, ie one department with other departments runs risk management without coordination with each other or called a silo-based approach (Chapman, 2006).

The silo-based approach has the disadvantage that lack of coordination leads to the possibility of risk between departments that is not clear who the owner is. Therefore, a new approach emerges, promoting risk management to a higher level of organizational structure or called Enterprise Risk Management (ERM). Chapman (2006) argues that ERM is promoted in response to a silo-based risk management incapacity in managing interconnected risks. This is due to increased interconnected risks, where a risk can catalyze other risks, so it is necessary to coordinate and integrate risk management processes across the organization. This is also because ERM not only focuses on measurable risks but also on risks that can not or can not be measured, such as a failed strategy risk, reputation risk, and operational risk (Mikes, 2005).

Particularly on governance frameworks in the government sector, government sector organizations are responsible for meeting the needs of very complex stakeholders such as political, economic and social objectives. More specifically, at the local government level, organizations must deal directly with the people in providing services. Implementation of risk management is mentioned as a proponent of effective organizational governance and performance, including in delivering services to the community(McRae and Balthazor, 2000; Collier and Woods, 2011).In line with the benefits provided, the drivers of the formal implementation of risk management development between private and public sector organizations are alleged to have much in common, but evidence of support for this, especially in the government sector, is still very low (Woods, 2009). Woods (2009) in his research linked the drivers of the implementation of risk management in the public sector with the perspective of contingency theory. Then, the study was developed by Collier and Woods (2011) which adds another perspective in addition to the use of contingency theory, namely institutional theory. Percentage of public sector organizations in Indonesia such as Ministries, Institutions, and Local Governments that have adopted formal risk management is still low. One of the local governments that have started to build risk management in their organizations is the West Java Provincial Government. Based on these two studies, in this study will be conducted an exploratory case study on the implementation of risk management in West Java Provincial Government by using two perspective approaches namely contingency and institutional theory.

This research will report findings on case studies of risk management implementation in local government, in an effort to fill the gap in risk management literature dominated by corporate risk management. In this study, we will conduct an analysis of the drivers and implementation of risk management in West Java Provincial Government. The issue is important as an input to reform in the public sector in general as it will provide input on the development of risk management in the government sector, especially local governments, whether the implementation of risk management should be regulated by the central government or not. This study will also provide additional research evidence on the implementation of risk management in government, in particular, evidence from emerging countries such as Indonesia. This is important because so far, the studies conducted using the object of research on the risk management implementation in local governments in developed countries such as the United Kingdom and Australia.

2. LITERATURE REVIEW

2.1 The Benefits of Risk Management

Every organization, whether corporate or government, has strategic objectives to be achieved. Hardy (2015) explains that both have the same goal which is to achieve maximum performance and protect assets and take advantage of opportunities that exist. Organizations in the private sector use Return-Driven Strategy (RDS) to achieve their goals. While in the government sector achieve it with Mission-Driven Strategy (MDS). The company has a strategic goal of maximizing shareholders' value. This means that the capital given by the shareholders is needed by the company to run its business activities. On the provision of such capital, shareholders expect the return of a maximum increase of invested capital to the level of risk that should be faced by shareholders (Harrington and Niehaus, 2003; Chapman, 2006). On the other hand, the MDS approach is initiated from the question of "whether the organization has taken the right steps for the right reasons?" And "has the organization focused on the right initiatives and objectives?". In the government sector, government agencies also focus on running their services to internal and external stakeholders (Hardy, 2015).

2.2 Perspective of Contingency Theory

The perspective of contingency approaches explains that structures within organizations including management controls vary on contextual factors such as size, strategy, structure, and technology (Langfield-Smith, 1997; Otley, 1980; Waterhouse and Tiessen, 1978). More specifically on risk control systems, research with the object of Birmingham City Council conducted by Woods (2009) identified that central government policies, information and communication technology, and firm size as contingent variables.

The first contingent variable is central government policy. Collier and Woods (2011) explained that at the central government level, the risk management implementation agenda was first initiated by the National Audit Office (NAO) United Kingdom, a supreme audit institution that roles and positions similar to the Supreme Audit Agency (BPK) Indonesia, through its report in 2000 entitled "Supporting innovation - managing risk in government departments" and "Risk - improving government's capacity to handle risk and uncertainty". In response to the NAO report, the Ministry of Treasury issued "Management of Risk - A Strategic Overview" in 2001, the document that became the forerunner of the Orange Book.The guideline entitled "The Orange Book: Management of Risks - Principles and Concepts" released in 2004 is a revision and development of the previously released Orange Book in 2004, outlining the basic concepts of risk management and providing guidance on steps implementation of risk management in government organizations. The guidelines also state that government organizations may adopt risk management based on other existing standards such as IRM, ALARM, COSO and other standards. It is stressed in the guidelines that what should be prioritized in the implementation of risk management is not on the side of compliance with certain standards but rather focuses on how the organization's ability to demonstrate that the organization is able to implement risk management that supports the achievement of organizational goals. It means the UK central government prefers to provide guidance on the implementation of risk management rather than making specific regulations to oblige government organizations to implement the system.

In addition, Woods (2009) also found that transfer of knowledge was also made through the Improvement and Development Agency (IDeA) established by the Local Government Association (LGA), an association of 415 local government representatives in the UK. IDeA through their website provides access to information and communication for its members to exchange experiences including in applying risk management.

The second contingent variable is information and communication technology (ICT). Woods (2009) argues that the system of risk management is directly contingent upon ICT due to the integration between the risk management and ICT. At Birmingham City Council, Woods (2009) found that they use Magique, an ICT form that is beneficial for providing online training on risk management to all levels of staff within the organization, enabling all parties within the organization to update the risk registers that can be monitored by internal audit and senior council staff.The existence of sophisticated and integrated ICT simplifies the tasks performed by the staff as it saves time and expedites the information channel thus improving the effectiveness of risk management implementation.

Then, the last contingent variable is size which are usually measured by the number of the employees or the population size of local government (Woods, 2009; Collier and Woods, 2011). The research found that in large organizations tend to have a formal management control system by employing several specialists to support the system. Large organizations tend to have excellent documentation systems for risk management processes, such as policy statements, strategies, methodologies, and tools for risk management managed by risk specialists. Collier and Woods (2011) conclude that from a contingency perspective, the selection of an organization's risk management system may be driven by contingent factors such as information technology, size, or central government policy.

2.3 Perspective of Institutional Theory

Institutional theories assert that there are regulations issued by external parties, especially by the government, which have an effect on the organization, values and norms that are internalized as part of the organization's socialization process, and cultural controls that support the belief system supported by professionals (DiMaggio and Powell, 1983; Meyer and Rowan, 1977; Powell and DiMaggio, 1991; Scott, 1995).

Regarding the implementation of risk management, Collier and Woods (2011) explain that institutional theory may be able to explain the pressure from external parties on the uniformity of risk management implementation in different organizations. Expectations from stakeholders and requests from regulators are enforced through organizational leadership that uses its influence on adopting risk management in organizations. Collier and Woods (2011) found support for Collier et al. (2007), who find that compliance with laws and demands for improving organizational governance is a dominant driver for many organizations in implementing risk management. Collier and Woods (2011) explain that uniformity in the application of risk management is also influenced by internationally accepted risk management standards such as COSO, ISO 31000, IRM, etc.

Regarding the motivation of risk management implementation, there is a difference between local governments in the UK and Australia. Central government intervention in Australia is not as strong as the central government in the UK. In particular, the value of resourcing and the important reputation of CPA scores to local governments in the UK is absent in Australia. The Comprehensive Performance Assessment (CPA) conducted by the Audit Commission in assessing the performance of each local authority and the services they provide to local communities, indirectly encourages the application of risk management. That is because, in one part of the assessment indicator, it also measures the allocation of resources to the local government risk management system. Therefore, the existence of such indicators will indirectly encourage local governments to adopt risk management in order to obtain good assessment results.

By contrast, in Australia, insurance companies have a more dominant role than in the UK and local governments are very concerned about audits conducted by the VMIA and their impact on their reputation and insurance premiums. However, the consequence of reputation in the UK is higher than in Australia because the CPA evaluation of the local government in the UK is more visible than the audits of insurance companies and audit reports to regional governments in Australia. External stakeholders who control the control system may come from the public or private sector. Central government policy plays a key role in the UK, but in Australia, insurance companies provide significant stimulus in the implementation of risk management systems, although ultimately through the legislative (Victoria Managed Insurance Authority Act, 1996 or VMIA). Therefore, the institutional context appears to be an important driver of the risk management system.

3. RESEARCH METHOD AND CASE STUDY SITE

3.1 Research Method

Cassell and Symon (2004) explain that the research design is the preparation of arguments in the form of logical steps used as a link between research questions, data collection, analysis, and interpretation. Using the "post-positivism" paradigm, research uses theory as its frame of reference.In this section, we will discuss the method used in this research which is case study related to the adoption of risk management on local government organizations in Indonesia. The selected research object is West Java Provincial Government. This study will report findings in an attempt to fill gaps in risk management literature which is dominated by corporate risk management literature where the capacity of literature associated with risk management in the public sector is still far behind. In this research, we will analyze the driver and implementation of risk management in West Java Provincial Government. Data collection is conducted by document study which then deepened through the interview. The research data is tested for validity using triangulation to check the accuracy of data.

Case study method is used in this study to provide a way for researchers to gain a deeper understanding of drivers and risk management implementation in West Java Provincial Government. In the first step of the study, we have an understanding of the way organizations perform their risk management systems. Then, as a core part of the study, we identify factors affecting drivers and implementation of risk management associated with contingency and institutional theory perspectives.

3.2 West Java Provincial Government

The purpose of this section is to provide an overview of the West Java Provincial Government and the implementation of the risk management system in the organization. This will provide the background for the construction of the argument from this study. West Java Provincial Government was chosen as the object of research because until now, the number of provinces that have implemented risk management in local government is still minor.

West Java Province is located in the western part of Java Island, located between Central Java Province and DKI Jakarta Province. Based on the results of population census conducted by the Central Agency of Statistics in 2010, West Java Province is the province with the largest population of 43.02 million people with a total population in Indonesia as many as 237.56 million people, or 18.11% of the total population of Indonesia living in West Java Province(Vivanews, 2010). Then, measured by the number of employees, West Java Provincial Government categorized as a large organization because the number of employees in 2017 is 12,500 employees(Republika, 2017).

Based on the Law of the Republic of Indonesia number 32 of 2004on local government, there was a shift in the development of the region which initially centralized into decentralization, namely by providing flexibility to the region to build its territory including development in the field of economy. The regional government, which regulates and administers its own governmental affairs according to the principle of autonomy and assistance tasks, is directed to accelerate the realization of community welfare through improvement, service, empowerment, community participation, and enhancement of regional competitiveness by taking into account the principles of democracy, equity, justice, and the specificity of a region within the system of the Unitary State of the Republic of Indonesia(Ristanti and Handoyo, 2017). In the administration of government to realize the goals of the state, presenting the rights and obligations that need to be managed in a state financial management system. The scope of the system governs from the financial management of the central government to the local government. The law implies the need for a more accountable and transparent state financial management system. This can only be achieved if all levels of top management organize control activities on the activities in their organization. Thus, the implementation of activities in a Government Agency, ranging from planning, implementation, supervision, to accountability, must be implemented in an orderly, controlled, and efficient and effective.

Referring to Indonesian Government Regulation No. 60 of 2008 on Government Internal Control System (SPIP), it is emphasized that both central and regional government agencies must establish effective internal control systems. SPIP consists of five elements, namely the control environment, risk assessment, control activities, information and communication, and monitoring of internal control. Government agency that conduct guidance on the implementation of SPIP is the Financial and Development Supervisory Board (BPKP), an organization of government internal audit who is directly responsible to the President. The guidance of SPIP includes the preparation of technical guidelines for the organization, socialization, education and training, guidance and consultancy, and enhancement of the competence of the auditors of government internal audit.To assess the effectiveness of SPIP implementation in all government agencies in Indonesia, the Head of BPKP issued Head of BPKP Regulation No. 4 of 2016 on Guidelines for Assessment and Strategy of Maturity Improvement of Government Internal Control System. Briefly, SPIP maturity assessments were conducted by assessing the application of the five elements of SPIP, detailed in several sub-elements. That means the organization must apply the five elements of the SPIP to obtain a good maturity assessment results.

From the assessment result of SPIP maturity level on West Java Provincial Government in 2016, it is concluded that in general, the implementation of SPIP on West Java Provincial Government has been able to meet the criteria at the level of "stub" with a score of 1.7841 of 5. In the assessment, the element that obtains the lowest score is the risk assessment element.

West Java Provincial Government responded with the guidance of BPKP Representative of West Java Province, as representative of BPKP at the provincial level, issued Decree of Governor of West Java in 2016 on the Improvement of Government Risk Management Effectivity based on ISO 31000 in West Java Province.To support the implementation of risk management, the Government of West Java Province built a system that utilizes information technology called Risk Assessment Tools (RAT). RAT application is a software used in the implementation of risk management to facilitate risk managers in performing their tasks, such as in identifying, analyzing and evaluating risks, determining risk levels and establishing risk priorities.RAT application can be used by various levels in West Java Provincial Government, namely the level of section/field, OPD, and Local Government.

4. DISCUSSION

In this section, we will conduct an analysis of the drivers and implementation of risk management in West Java Provincial Government.

4.1 Contingency Theory Explanations

The first contingent variable is central government policies. Woods (2009) finds evidence that the UK central government places more emphasis on providing risk management guidelines rather than regulating a specific regulation of public sector risk management. The central government prioritizes support for shared learning, as is conducted by IDeA which is pioneered by Local Government Association (LGA). Then, Collier and Woods (2011) state that in contrast to the conditions in the UK, the central Government in Australia is not overly regulating the local government. This is because the transfer of funds from the central government is relatively small, thus reducing the influence of the central government. While in Indonesia, the central government prefers the regulatory approach, with the issuance of PP no 60 of 2008 on Government Internal Control System (SPIP). In the regulation, one of the elements that should be applied by all government agencies both at central and regional levels is a risk assessment. The risk assessment element consists of two sub-elements: risk identification and risk analysis, which substantially describe the risk management process. Then, if in the UK, sharing knowledge related to the implementation of risk management was spearheaded by LGA, in Indonesia, a similar task was conducted by BPKP as the supervisor of SPIP implementation. In West Java Provincial Government, the published regulation related to the implementation of risk management is a derivative rule issued as a follow up to the PP no 60 of 2008.

The second variable is information and communication technology. Woods (2009) revealed in his research that communication and information technology is a contingent variable because the existence of information technology affects the risk management process at Birmingham City Council. Software called Magique supports the implementation of risk management through online training packages and updated risk registers. Similar conditions also occur in the Provincial Government of West Java through the use of software Risk Assessment Tools (RAT). RAT application is used in the implementation of risk management to facilitate risk managers in performing their tasks, such as in identifying, analyzing and evaluating risks, determining risk levels and establishing risk priorities. RAT application can be used by various levels in West Java Provincial Government, namely the level of section/field, OPD, and Local Government.

The last contingent variable is size. Woods (2009) found that in large organizations tend to have a formal management control system by employing several specialists to support the system. Large organizations tend to have excellent documentation, strategies, methodologies and risk management tools managed by risk specialists. This is in line with the condition in West Java Provincial Government. Whether viewed from the total population in West Java Province or the number of employees working in West Java Provincial Government, the province can be categorized as a large organization. This suggests that the effect of organizational size can be seen as a contingent variable affecting the implementation of risk management.

4.2 Institutional Theory Explanations

Expectations from stakeholders and requests from regulators are enforced through organizational leadership that uses its influence on adopting risk management in organizations. Woods (2009) found that the implementation of risk management at Birmingham City Council was influenced by central government expectations through the issuance of risk management implementation guidelines namely 'the Orange Book'. While in Indonesia, although equally influenced by the central government, the approach is different because, in Indonesia, the central government provided coercive pressure through PP no 60 of 2008 on SPIP to implement the five elements, one of which is the risk assessment.

Collier and Woods (2011) explain that uniformity in the application of risk management is also influenced by internationally accepted risk management standards such as COSO, ISO 31000, IRM, etc.Woods

(2009) discloses that in the UK, the central government provides the freedom for government agencies to adopt different international standards related to risk management. However, the adoption of standards provides the same uniformity of risk management processes because basically, the risk management framework of the various international standards is identical. In West Java Provincial Government, risk management formally established through the Decree of the Governor of West Java confirmed that ISO 31000 is the standard used as the basis for the implementation of risk management. This means that the standard has an influence on the adoption of risk management in West Java Provincial Government.

The Comprehensive Performance Assessment (CPA) conducted by the Audit Commission in assessing the performance of each local authority and the services they provide to local communities, indirectly encourages the application of risk management. That is because, in one part of the assessment indicator, it also measures the allocation of resources to the local government risk management system. Therefore, the existence of such indicators will indirectly encourage local governments to adopt risk management in order to obtain good assessment results.The same thing happened in Indonesia, with the assessment of the effectiveness of SPIP implementation through SPIP maturity assessment. In West Java Provincial Government, assessment of SPIP maturity shows that risk assessment element is the weakest element among the five elements. It confirms that without any risk assessment conducted by the organization then the value of SPIP maturity will not increase. It is realized by the organization and assisted by BPKP, the West Java Provincial Government to establish a formal risk management system since 2016 through West Java Governor Decree followed by the issuance of implementing regulations.

5. CONCLUSION

This study be conducted with an exploratory case study on the implementation of risk management in West Java Provincial Government by using two perspective approaches namely contingency and institutional theory.The research undertaken was the development of previous research, Woods (2009) with the Birmingham City Council research object in the UK, and Collier & Woods (2011) with the object of research of two local authorities of UK and two Australian local authorities. This research can fill an existing gap of risk management literature, especially since the object used is a local government of developing country. It is important because so far few developing countries have adopted risk management in the government sector, especially at the local government level.

First, this study supports the results of research conducted by Woods (2009) because central government policies, information and communication technology, and size are the three contingent variables affecting drivers and risk management processes in West Java Provincial Government, viewed from the perspective of contingency theory. Then, from the standpoint of institutional theory, this study also supports research conducted by Collier and Woods (2011) which states that the institutional context influences the application of risk management, in this case, the central government.

The study is important as an input to reform in the public sector in general as it will provide input on the development of risk management in the government sector, especially local governments, whether the implementation of risk management should be regulated by the central government or not. However, this study has limitations because it uses only one object so the results are difficult to generalize. Then, since this study only identifies the variables affecting the adoption and risk management process, it cannot capture how risk management practices are performed and their effectiveness. This opens up opportunities for further research to conduct more in-depth research on the subject.

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