

FACTORS MOTIVATING AND INHIBITING THE ADHESION TO RISK MANAGEMENT IN FEDERAL HIGHER EDUCATION INSTITUTIONS

MOTIVADORES E INIBIDORES DA ADESÃO À GESTÃO DE RISCOS EM INSTITUIÇÕES FEDERAIS DE ENSINO SUPERIOR

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ABSTRACT

The aim of the present research is to identify different attributes contributing to, or inhibiting, adherence to Risk Management (RM) in Federal Higher Education Institutions, also known as IFES, by the top management. The study was substantiated by the Institutional Theory and by its legitimacy, isomorphism and institutionalization assumptions, as well as by discussions about the adoption of Public Management models. Data were collected through qualitative research of the exploratory type, as well as through semi-structured interviews, documental survey and observation in six IFES in Rio Grande do Sul State. The content analysis technique and data categorization were used in the study. Results have shown that the need of complying with the standards and with Federal Control and Audit Bureaus were the main factors motivating adherence to RM in IFES. These bureaus act as coercive isomorphism inducers by contributing to homogenize practices put in place by IFES. Furthermore, it is possible identifying the presence of two management concepts, by induction, which can either contribute to, or inhibit, adherence to RM by top management, namely: Vanguard Management and Critical Management. All the identified attributes, either the motivating or inhibiting ones, pointed out paths for IFES that have not yet adhered to the herein addressed process.

Keywords: Risk management. Institutionalization. Federal Higher Education Institutions. Management attributes. Institutional Theory.

RESUMO

Esta pesquisa objetivou identificar diferentes atributos que contribuem ou inibem a adesão, por parte da alta administração, à Gestão de Riscos (GR) nas Instituições Federais de Ensino Superior (IFES). Embasaram o estudo, a Teoria Institucional e seus pressupostos de legitimidade, isomorfismo e institucionalização; e as discussões sobre adoção de modelos na Administração Pública. Os dados foram obtidos a partir de uma pesquisa qualitativa, de natureza exploratória, por meio de entrevistas semiestruturadas, documentos e observação nas seis IFES do Rio Grande do Sul. Foi utilizada a técnica de análise de conteúdo para análise e categorização dos dados. Os resultados revelam que o principal motivador para a adesão ao modelo de GR nas IFES estudadas foi a necessidade de atendimento às normas e Órgãos Federais de Controle e de Auditoria. Estes Órgãos atuam como indutores do isomorfismo coercitivo, contribuindo para a homogeneização das práticas realizadas pelas IFES. Complementarmente, pode-se identificar, de forma indutiva, a presença de duas concepções de Gestão, que tanto podem contribuir ou inibir a adesão à GR por parte da Alta Administração: a Gestão de Vanguarda e a Gestão Crítica. Todos os atributos identificados, tanto motivadores como inibidores, indicam caminhos para as IFES que ainda não aderiram ao processo.

Palavras-chave: Gestão de Riscos. Institucionalização. Instituições Federais de Ensino Superior. Atributos de Gestão. Teoria Institucional.

1 INTRODUCTION

Public organizations play important social role, since they account for, continuously and efficiently, keeping the order and providing services such as education, healthcare and safety to citizens. Based on the paradigm of the new public management, it is possible observing the growing adoption of managerial practices deriving from the private sector, which aim at improving performance in society. Accordingly, Risk Management techniques emerged and were adopted as managerial instrument for the Governance and Managerial Control of public institutions (BERMEJO *et al.*, 2019).

From 2016 onwards, this topic has been included in the management agenda of Federal Higher Education institutions, also known as IFES, given the enactment of the Joint Standardized Instruction issued by both the Planning Ministry – current Economy Ministry – and Comptroller General of the Union, the so-called IN 01/2016, from May 11, 2016, which provides on internal control, risks management and governance at Federal Executive Power scope. By late 2017, Presidential Decree 9.203/2017 put pressure over IFES by providing on the governance policy of direct, autarchic and foundational federal public management. The evaluation and control actions by the Union Court of Auditors, also known as TCU, were at the very origin of such movements. Since 2012, TCU has been systematically proposing improvements in the management of public institutions, be them through Reports to Screen the Public Governance situation at national scope (TCU, 2012; 2014; 2017, 2018, 2018a), Self-Evaluation of Public Institutions (TCU, 2012; 2014; 2017, 2018, 2018a) or in Decisions published by this organ (TCU, 2013).

Despite such a sequence of demands by the Audit Bureaus to implement the risk management model, it is possible identifying the low adhesion to this process, the presence of slow implementation processes or, yet, the “late adoption” (SOUZA *et al.*, 2020, p. 60) of Risk Management in several public institutions. According to Araújo (2019), lack of consistent practices and of a systematized literature on the risk management topic in public management, in Brazil, points out lack of critical basis for discussions about it, a fact that brings up the need of having control bureaus putting this topic in the agenda of their discussions, as it has been recently done. By understanding the relevance of this topic, either to this study field or to the enhancement of university management practices, the aim of the present article is to answer the following research question: **which attributes contribute or inhibit the adherence, by the top management, to Risk Management in IFES?**

Thus, the aim of the present research was to identify the main attributes contributing to, or inhibiting, the adhesion to Risk Management in federal higher education institutions based on a study carried out in six IFES in Rio Grande do Sul State. This study resulted from the diagnosis that has evidenced the current RM implementation situation in the assessed institutions. It can work as reference to these, and other, IFES interested in adhering to and in implementing the RM process. In order to do so, the research was substantiated by the concepts and history of Risk Management, in the Institutional Theory – mainly when it comes to the legitimacy, isomorphism and institutionalization assumptions – and in the Models Adoption references focused on Public Management.

Although the literature makes different studies available about the Risk Management topic (MARTINS *et al.*, 2010; PELEIAS *et al.*, 2013; POLO; PEIXE; GALEGALE, 2013; BOTINHA *et al.*, 2013; RIBEIRO, 2017), only few of them regard Public Management. Studies about Public Management are more often found in countries that have adopted RM longer ago, such as the United Kingdom, Australia and Finland (CRAWFORD; STEIN, 2005; WOODS, 2009; COLLIER; WOODS, 2011; OULASVIRTA; ANTTIROIKO, 2017). With respect to the university scope, studies by Sedrez and Fernandes (2011), De Freitas Alves *et al.* (2017) and Sousa (2018), which were applied to IFES in Brazil, as well as some studies in the higher education field, based on similar methodologies and topics developed abroad (TOMA *et al.*, 2014; BICHSEL; FEEHAN, 2014), have shown results linked to similar perceptions and initial risk management development stages. Accordingly, it is possible identifying a potential space for knowledge generation on this topic, mainly in IFES.

The following sections will approach the study's theoretical fundamentals; its methodology; data analysis and results; as well as the final considerations, which will be presented along with the study limitations and with suggestions for future research.

2 RISK MANAGEMENT IN PUBLIC ADMINISTRATION

The article “*The Risk Management Revolution*”, published in Fortune Magazine, in 1975 (FRASER; SIMKINS, 2010) was the milestone of Risk Management. It was followed by the so-called Sarbanes-Oxley law, from 2002 (BRASIL, 2018b). The risk management topic advanced in the agenda of governments, industrial initiatives or of the private sector, since it aimed at improving the internal risk and control systems. This process has been reflecting similar stimuli on the public sector. Either governmental controllers or

professionals in this field nowadays see such a technique as integrating part of the governance process, and as mechanism to help reaching strategic goals (WOODS, 2009).

With regards to risks management at public scope, it has been adopted globally by several governmental bureaus. It is possible identifying the introduction of this topic in financial institutions in Brazil, as well as its expansion to other sectors in the market and application in the public sector, mainly in the Federal Executive Power, in some Governmental Ministries.

Based on the implementation of risk management projects in Public Management, Miranda (2017) highlights resistances observed in organizations, by managers, when it comes to the need of implementing their own risk management given some myths resulting from lack of knowledge about this subject. Braga (2017) points out some limitations accounting for the effective addition of risk management to the Brazilian governmental agenda, based on the identification of the main Public Administration attributes, namely: lack of planning and the importance given to the real objects of public organization; the existence of a strict and detailed standardizing framework aimed at fulfilling the demand of several segments; lack of risk culture, as something to be embodied in practices of the functional body; fear and accountability observed in Public Administration resulting from the valorization of agents' punishment – it puts the preventive and systemic aspects in second positions -; and, finally, to be faced as one more 'fashion', given some previous experiences, such as Total Quality Management.

Based on Miranda (2017), the international experience has shown the need of three-to-five years in order to consolidate the very bases of a proactive risk management culture. This author highlights that implementing a risk management program demands a multidisciplinary effort and the joint participation of people from different sectors. It must be done in order to develop a perspective that would gather the risk factors of organizations as a whole – it is necessary not making the mistake of only analyzing risk itself, or other specific fields, in separate. These observations are essential for Risk Management analysis applied to Federal Higher Education Institutions (IFES), which are better detailed below.

2.1 THE UNIVERSITY FIELD AND RISK MANAGEMENT IN IFES

According to Azevedo (2017, p. 37), “higher education institutions (IES) are organizations showing peculiar attributes that stand out for being complex and diversified, and

are inserted in a context of changes that is getting more dynamic”. It is also important highlighting that all teaching institutions face external and internal factors that can influence their performance. These factors represent some risks that affect the organizations’ ability to operate their own business and to reach their strategic goals (TOMA *et al*, 2014).

One can observe that the action of control bureaus in Brazil, such as CGU and TCU, has been inducing some changes that were incorporated to IFES management. It was from the enactment of IN 01/2016 on that these bureaus started exerting stronger pressure over Risk Management implementation; consequently, it gave birth to the deeper interest for studies on this topic. Sousa (2018) analyzed how Brazilian federal universities deal with risk management based on the IN 01/2016 perspective – in total, 88% of managers from the 43 participating institutions observed the importance of this topic; managers of universities mainly located in the Southeastern and Southern regions have presented neutral perception about its importance.

De Freitas Alves *et al.* (2017) have shown that either IFES’ managers, who know the subject and the applicable methodologies, or the ones who do not know them, acknowledge the benefits from adopting risk management to reach goals, to decision-making, to reduce uncertainties and errors, as well as to optimize resources. However, managers have been observing a set of challenges, difficulties and limitations, mainly related to lack of trained and dedicated personnel; to lack of a culture focused on risk management; to lack of interest by public servants; to reduced budget; to risk management complexity; and to low involvement by top management with this topic. All these factors end up hindering the adhesion to and implementation of processes aiming at risk management in their institutions.

2.2 ADOPTION OF MODEL IN PUBLIC ADMINISTRATION

Secchi (2009) compared organizational models that have been adopted to promote reforms in the structures and processes of Public Administration, be them bureaucratic, managerial public administration, entrepreneurial government or public governance, and revealed that, although they work to bring along changes, the replacement of a more bureaucratic model by more managerial and entrepreneurial ones, for instance, does not lead to ruptures, only to the progressive replacement of more bureaucratic practices. This process is much more translated into symbolic policies, since it advances more in self-promotion by governments than by concrete facts applied to improve the management process.

With respect to the Risks Management model, the study by Oulasvirta and Anttiroiko (2017) has shown that, based on screening carried out in some municipalities in Finland, risk environment and institutional attributes of entities in the public sector do not provide a particularly strong incentive for politicians or public managers to voluntarily pursue the adoption of a vast RM model. In case the management models and tools are not adjusted enough to the needs of local governments, assumingly, their voluntary adoption would be short.

Accordingly, the research by Fowler, Mello and Costa Neto (2011) about the adoption of models by IFES has analyzed the use of Quality Programs by Federal Institutions, mainly by GESPÚBLICA, proposed in 2005. It was pioneer in approaching organizational risks for Brazilian public bureaus (BRASIL, 2013) and identified a whole series of motivating and inhibiting factors that could cooperate to IFES' adhesion, or not, to the program. These authors have concluded that the adoption of the model only happens with support by top management; moreover, power to change is not found in servants or in processes, but in management skills and in managers' perception that the benefits from adhering to the program would be greater than the energy spent to put it in place. These authors also identified aggravating factors that can destroy such a motivation, like attachment to bureaucracy, insufficient resources, lack of commitment, reduced staff of public servants, pressure from the interested parts and lack of institutional expertise on quality programs.

2.3 THE INSTITUTIONAL THEORY APPROACH TO THE ANALYSIS APPLIED TO ADHESION TO RISK MANAGEMENT IN IFES

Understanding how the adoption of models and the adhesion to Risk Management implementation in IFES take place is a process substantiated by the Institutional Theory, since it subsidizes the confrontation between research results and its concepts and assumptions, as well as helps identifying its contributions to initiatives focused on adopting models that help organizations' management. Propositions extracted from the Institutional Theory and applied to the current study mainly focus on legitimation and isomorphic processes based on rules imposed to organizations by external parts, be them the government or regulating bureaus. They are also based on values and standards that are not internalized as part of socialization and professionalization processes – all defined by certain methods of work (DIMAGGIO; POWELL, 1983; MEYER; ROWAN, 1977; SCOTT, 2008).

If one understands that the Institutional Theory provides an organizational perspective, according to which, institutions are influenced by standardizing pressure from external factors, such as the State, or by the organization itself (ZUCKER, 1987), it is easy observing its recommendation for the analysis of Risk Management methodologies applied in Brazilian public organizations. Certain pressure from the government ends up forcing similar tools and practices to become more homogeneous through the implementation of models.

Meyer and Rowan (1977) state that organizations are oriented to embody the standards and practices prevailing in the organizational environment and institutionalized by society in their structures in order to be legitimated. Organizations seek to have similar structures, the so-called isomorphism, to reach legitimacy (DIMAGGIO; POWELL, 2005). They start developing processes similar to those observed in other organizations, and it is done to make their inter-organizational relationships easier by reinforcing their functioning by using socially accepted rules (MACHADO-DA-SILVA; FONSECA, 2010).

The three isomorphism processes advocated by DiMaggio and Powell (2005), namely: coercive (deriving from formal pressure or from informal pressure exerted on organizations by other companies they depend on); mimetic (mimicking socially outspread practices as organization's response to an uncertain context); and standardizing (associated with professionalization, since members of a given profession tend to define work methods), are also applicable to this investigation.

Besides matters concerning legitimacy and isomorphism, it is also important highlighting the issue regarding process institutionalization. Discoveries by Tolbert and Zucker (1983) support the argument that adopting a policy or program is essential for organizations, since it is institutionalized by law or by a gradual legislation. Souza *et al.* (2020) broadened the concepts of coercive, standardizing and mimetic forces by DiMaggio and Powel (2005) to analyze how international corporative risk management models are adopted by the standards and orientations of the Brazilian Federal Government. Despite the strong influence of different international standards, their structuring allows maintaining the national autonomy and its customization within Brazilian public organizations. Collier and Woods (2011), who have analyzed this context and used risk management in four local administrations in England and Australia, observed that coercive forces lead to the adoption of accepted risk management methods, even when there is only one expert in management or a team specialized in it. Suardini *et al.* (2018), based on the same theoretical basis and

methodology, have replicated the research by *Collier and Woods (2011)* in the administration of a province in Indonesia; they confirmed the findings by the aforementioned authors. The next section shows the methodological procedures applied in the present research.

3 METHODOLOGY

The present research followed the qualitative approach of exploratory nature. Data from the study were descriptive; they expressed researchers' understanding about how actions are being taken in the investigated institutions (CRESWELL, 2010). This study involved six IFES in Rio Grande do Sul State, which correspond to all federal universities in this state – they were herein called A, B, C, D and F.

These universities were chosen given their geographic proximity to each other, a fact that has made the one-on-one interviews possible, and because they allowed comparing research findings to those in the study by Sousa (2018), who points out the neutral perception of managers in the Southern region about the importance of risk management. These universities are consolidated in their action regions; throughout their trajectory, they have been developing acknowledged teaching, research and extension activities.

Ten semi-structured interviews were carried out in order to collect data; most of them (8) were performed in person, with managers and individuals in charge of this subject in their respective institutions - subjects of research were herein called Leaders. The research instrument counted on six open questions (Chart 1) built on a broad and general way, so that participants could freely disagree about the matter (CRESWELL, 2010) and give dynamics and fluency to the conversation. All interviewees have signed the Free and Informed Consent Form to authorize interviews to be recorded. Interviews were subsequently transcribed to make their analysis easier.

The previous identification of leaders in institutions took place through verbal and written contact, as well as through interview appointment. Variations in the number of interviewed leaders per institution depended on indications from the first leader - who had been contacted in each one of them. Interviews lasted 34 minutes, on average, and were carried out between November 2019 and April 2020. In March 2020, one of the interviews was conducted online, and another one was written, because of the COVID-19 pandemic. All interviews were made in private environments (managers' offices or meeting rooms, or in individual work stations); they were not interrupted by noise or work activities. Interview

duration, be it shorter or longer, reflected interviewees' communication profile, speech pace, management background and Risk Management implementation stage in IFES.

Chart 1 Interview script

Inquires on research instrument
About the Risk Management Policy: Does this IFES have such a policy or is it into development process? What is its historical context? What does it contemplate or will contemplate: (Adapted from Bermejo <i>et al.</i> , 2019)
Was the beginning of discussions/activities about risk management authorized by a single person or was such a responsibility shared by a team of actors? Who is/are this person (people) – person, function and position?
What were the motivations (matters that can lead to the wish to authorize the implementation of a program) for the IFES to start a movement focused on structuring the Risk Management in the institution?
Does the institution seek expertise and good practices applied by other IFES or Federal Public Organs in order to start the process? If yes, what was the reason for the choice?
In your opinion, is the Risk Management model proposed by IN 01/2016, based on the methodologies in standards ISO 31000 and COSO ERM, appropriate for IFES? (adapted from Fowler, Mello e Costa Neto, 2011)
How has the process to make IFES' leadership aware of the need of adhering to the model? (adapted from Fowler, Mello and Costa Neto, 2011)

Source: elaborated by the author.

Documental survey was also carried out in the sources available, in documents published between 2016 and 2020. The early-2016 period was selected by taking into account the enactment of IN 01.2016. Data collected from public websites and documents made available by IFES and by Control and Audit bureaus, applied to Risk Management, have subsidized the conduction of documental analysis. The following IFES' documents were analyzed: Risk Management Policy; Annual Internal Audit Reports - RAINTE -, which is expected to elaborate items specific for this topic; and Management Reports, as they were called up to 2017, and that, nowadays, are known as Integrated Reports. The idea was to also identify documents about the topic that became part of the agenda in the analyzed institutions, such as meeting minutes, standards, Integrated Reports, Audit Reports, records about lectures and training, technical visits and other events.

In addition, just as important as interviews and documental research for the best understanding and triangulation of the collected data, one finds the non-participatory observations carried out in the institutions and events (Dean's Forums, University Council Meetings and Work Teams, lectures and training). They counted on the presence of their representatives and were registered in field journals.

Content Analysis technique was applied after data collection (BARDIN, 1977). The three chronological phases proposed by this author were used, namely: pre-analysis (material organization); material exploration (the analysis itself, and the creation of codes and categories); and results treatment, inference and interpretation (to translate them into likely knowledge generation). After the analysis categories were defined, it was possible establishing the constitutive definitions (CD) resulting from the Institutional Theory, which are supported by social legislation assumptions (MEYER; ROWAN, 1977) and isomorphism (DIMAGGIO; POWELL, 2005), as well as by the molds of Model Adoption in Public Management, reported by Secchi (2009) and Fowler, Mello and Costa Neto (2011); and by determining operational definitions (OD) deriving from leaders answers' to questions in the research instrument.

4 RESULT ANALYSIS AND DISCUSSION

The current section addresses the attributes contributing to, or inhibiting, adhesion by top management to Risk Management in the six IFES in Rio Grande do Sul State. The interviewed leaders were in the age group 30 to 63 years, they were mainly men (eight leaders were men and 5 were women). Most leaders had paid function (PF), with managerial positions (Vice-Dean, Principal, Dean, Coordinator, Assessor and Manager), and were part of work teams or committees in charge of developing the Risks Management in their institutions.

All leaders had major degree and Post-Graduation degree in fields such as Biology, Business, Accounting, Production Engineering, Economy, Law, Architecture, Pedagogy, Veterinary Medicine and Language. Mean time in the current managerial position did not exceed 7 years, except for one of them, who retired few days after the interview – he was replaced by a peer, who was also interviewed.

4.1 RISK MANAGEMENT CONTEXT IN THE INVESTIGATED IFES

It is possible observing the very sequence of standards introduced after IN 01.2016, and by Decree 9.203/2017 and Ordinance 57/2019 (which was replaced by Ordinance 1.089/2018) – which established the Integrity Program and created an Integrated Management Unit – that have imposed overlap of actions to the assessed IFES. Therefore, there was no time to deepen this topic and to create the basis for the next steps.

Risk Management would not be in IFES horizon if not for the standards, although one already finds institutional motivation beyond them, as stated by the Vice-Dean (Leader IA):

So, nowadays, I believe, I think it is important, I think that IFES A must follow and we are committed to it. We hope to catch up and really get to make it effectively operational. What makes me a little more optimistic about it is this set of things, mainly about technicians who are around [...] we got to set a group of business technicians in education, thus, based on a good theoretical input and with good understanding of the process that is going to make it happen. I guess that as long as it is in managers' speeches, as long as it is in the speech, it is not actually happening (Leader IA).

IFES B showed the legal need of implementing Risk Management and of later implementing Governance. This process led to the strategic action of setting the Governance structure and of implementing Risk Management and University Control. Based on Leader IIB, IFES B's management, given RM's complexity, age and size, he has decided to adopt a model more adjusted to the University's reality, although it could jeopardize the deadlines initially established by CGU's standards.

The expertise of a technical servant in this topic was highlighted, as well as the fact that the “[...] movement has been bought by top management” and “[...] quite moderated in this very sense, and it saw the opportunity of gaining with governance, with transparency and with risk management” (Leader IIB).

IFES C started its Risk Management in 2018, with the relevant help and support internal audit “consultants” forming the group working to implement Risk Management, as reported by Leader IC. This information was found in the Annual Report of Internal Audit, rather than just in the use for “emergences” (Leader IC). The 2019 Audit Report corroborates the advisory role and the advice for the author's advisory role concerning Risk Management's Audit, namely: to manage and consolidate this topic in IFES C.

According to Leader ID, in IFES D, the logic of the Risk Management Policy is already set at direction level, since the board of managers has acknowledged the idea of Risk Management, although this policy was not yet formalized and implemented:

I would say that managers, assistants and the whole managerial staff, let's put it this way, already acknowledge Risk Management as knowledge field, a field of action, an instrument of planning, managing, evaluating, but still there is no formalized policy. It was not a decision to start from the policy (Leader ID).

However, IFES D's management has made the decision to start from Institutional Governance and Integrity. It has understood that a university that accounts for its own actions and managerial processes is more relevant than Risk Management, itself (Leader ID). It is possible to realize, based on his speech, this IFES' way of seeking to legitimize itself as institution, based on the models by Meyer and Rowan (1977), since, even by delaying Risk Management implementation, it feels that it is not fulfilling a duty; however, on the other hand, it introduces its duties, which are supported by the sense of getting stronger internal legitimacy.

According to Leader IE, Risk Management in IFES E was already in process to be implemented, mainly when the environmental analysis focused on external threats was performed. The process speeded up after IN 01/2016 was enacted. Nevertheless, the enactment of the ordinance concerning the Integrity Program made IFES pay closer attention to the integrity plan, which, based on Leader IE's speech, "*is something much more detailed than Risk Management*". This is the reason why one could conclude that the pressure from Control Bureaus would be stronger for Integrity, although RM was not left aside.

Risk Management and Governance in IFES encompass a large managerial modernization program requested by the Dean. This program comprises management based on process, competence filling and governance, whose documents are all available at IFES websites for public consultation. These and other assessed documents corroborated the collected information and depicted the positive evolution of IFES E's activities regarding RM.

Because IFES F has recently witnessed a managerial change, it was consensus (by the new managerial team) that it was essential having a restructuring RM and Governance process, as observed by Leader IIIIF, who was involved in RM actions between 2016 and 2019. Based on evaluations by leaders who were in charge of management, themselves, one can see that facts reported in recent reports do not seem to correspond to what has actually happened, since they just presented results at documental level.

As one can observe, some situations described by interviewees concern coercive isomorphism in the Institutional Theory, mainly when External Control and Audit Bureaus impose duties for Public Institutions, without understanding the time needed to deepen in each topic in order to reach general outcomes. University institutions, given their own attributes, end up fulfilling and implementing models for a management system *pro forma*, since there is

no implementation time long enough to deepen the processes, as well as to allow them to evolve and sediment, be them through installed structures or through new structures.

4.2 ATTRIBUTES THAT HAVE CONTRIBUTED TO, OR INHIBITED, ADHESION TO RM AND IFES

Pressure of standardizing nature, which corroborates the organizational perspective by Zucker (1987), was the main attributes contributing to adherence to RM, and this finding was consensus among the assessed universities. According to such a perspective, organizations are influenced by standardizing pressure deriving from external factors, such as the State, or the organization itself – this process makes universities even more homogenous. As for IFES, the Control and Audit Bureaus have been playing the aforementioned role. The relationship with coercive isomorphism is also related to this attribute (DIMAGGIO; POWELL, 2005) due to the formal and informal pressures exerted by other organizations that the herein assessed institutions depend on. It includes international corporative risk management models adopted by standards and guidelines by the Federal Government (SOUZA et al, 2020).

According to Bermejo *et al.* (2019), the difference between risk management and other instruments introduced in the past lies on the fact that it has been enhanced by the private sector and inserted in public management protocols through a whole set of standards that, somehow, have imposed its adoption.

Background and leadership are other attributes contributing to adherence to management models that could be verified in the speeches by interviewees. It was possible observing the influence of professional expertise and academic training on adherence to management models and to the dynamism and safety of experts and professionals from fields linked to Management. Managers forming Work Teams comprising experts and experienced technical professionals were much more successful in convincing the top management about the need of adhering to Risk Management.

With respect to leadership, it was possible observing that the topic was inserted in all IFES by a leader, in management position. If one compares this finding to results by Fowler, Mello and Costa Neto (2011), it is possible validating their first conclusion: adherence to the model just happens with support from the top management, and with the perception by managers that the benefits from adhering to the model are greater than the energy spent to implement it. Charts 2 and 3 gather conclusions on the attributes contributing to, or inhibiting,

the adhesion of IFES to Risk Management based on the speeches of the assessed interviewees after they were confronted by the theoretical references in the current study.

Chart 2 Attributes contributing to adhesion to models

Attributes	IFES	Speech by interviewees	Information in the theoretical references
Fulfilling formalisms (standards and Control Bureaus)	A, B, C, D, E and F	Need of fulfilling the standards (formalism) Need of answering to relapses in Audits Fulfilling the demands by TCU through indicators, performance outcomes and ranking Need of answering CGU and TCU's requests Motivation to understand the legislation	- Risk environment and institutional attributes of entities in the public sector do not encourage the voluntary adoption of a large model of Risk Management (Oulasvirta and Anttiroiko, 2017)
Understanding the RM model as instrument to make the main activity of IFES efficient	A, B and D	- Improvements in IFES' planning -Understanding the relevance of legal frameworks -Understanding the RM model as instrument to make IFES' main activity more efficient -Trust in the benefits from implementing it for the management process -Concept of opportunity to improve the management process -Positive impact of RM on university at the time to identify the strategic risks, such as mitigation and management -Forming awareness about the benefits from implementing RM	-Improving Institutional Outcomes (Fowler, Mello and Costa Neto, 2011) -Helping the organization to identify its opportunities for improvements (Fowler, Mello and Costa Neto, 2011)
Existence of a quality team	B and F	-Background -Synthetic and Strong leadership -Qualified team of managers and technical support	-Incentives to servants, motivation to them and acknowledging individual and group contributions by servants towards the programs (Fowler, Mello and Costa Neto, 2011)
Prevalence of Strategic Management	B	-Management process focused on integrated management with control (no latches) -"Tone at the top" management	- Understanding the benefits to reach the goals, to decision-making, to reduce uncertainties and mistakes, to optimize resources (De Freitas Alves <i>et al.</i> , 2017)
Previous awareness by managers about the standards	A and B	-Previous awareness and qualification of Control Bureaus for IFES managers -Previous awareness of the standards	Elucidation, acceptance and legitimization (Tolbert and Zucker, 1983)

Source: Elaborated by the authors

Chart 3 Attributes inhibiting adhesion to models

Attributes	IFES	Interviewees' main speeches	Found in the theoretical references
Lack of understanding about the benefits from the model	A and D	Resistance due to lack of understanding about the model Hard time understating the model Lack of articulation by Control Bureaus and representative entities (Andifes, for example) or deans' hard time understanding the importance of it Energy spent on middle activity rather than on the main activity Lack of understanding about the closeness between the topic and RM at academic dimension and at managerial processes Need of an approach about the technical infrastructural risks	-Excess of bureaucracy (Fowler, Mello and Costa Neto, 2011) -Lack of experience by the institution and its servants (Fowler, Mello and Costa Neto, 2011) -Complexity of Risk Management (De Freitas Alves <i>et al.</i> , 2017) -lack of culture of risks, as something to be embodied by practices of the functional body (Braga, 2017)
Lack of motivation	A, D and E	-Lack of motivation -Lack of managerial motivation -Discouragement to implement the models, without having it in the IFE's budget	-Lack of interest by public servants and reduced budget (De Freitas Alves <i>et al.</i> , 2017) -Servants' qualification (Fowler, Mello and Costa Neto, 2011) -Lack of ability to increase servants' motivation (Fowler, Mello and Costa Neto, 2011)
Lack of strategic thinking	C and E	-Lack of strategic thinking -Fulfilling IN demands without strategic thinking	-Lack of planning and the importance of real goals set by public organizations (Braga, 2017)
Lack of priorities to adopt models	A, D and F	-Lack of priority to this topic in IFES' management -Do not see it as priority -Dean's short time to think about such an issue	-Low involvement of the top management with the topic (De Freitas Alves <i>et al.</i> , 2017) -Sense of wasting time implementing the program without guarantee of success (Fowler, Mello e Costa Neto, 2011)
Level of requirements by control bureaus	E	-Maturity level demands by control bureaus in IFES -Lack of understanding by Control Bureaus about reality in IFES	-Pressure from interested parts (Fowler, Mello e Costa Neto, 2011) -A strict and detailed standardized framework aimed at fulfilling the demands by several segments (Braga, 2017)

Source: Elaborated by the author.

The assessed attributes of adhesion to the Risk Management model did not show association of them with voluntary adoption of the model by IFES, as observed in the study by Oulasvirta and Anttiroiko (2017). Thus, the speeches by leaders, or the perception about some of their reactions to their superior leaders, such as the dean and the vice-dean, or the Top Management, as well as the answers to question in the research instrument for data collection (Charts 2 and 3), can be turned into the two main concepts of management identity,

which can either contribute to or inhibit adhesion to RM: Vanguard Management and Critical Management.

The herein addressed Vanguard Management regards strategies of Universities, which are prone to strategic planning and linked to Management qualification, be them through professionalization or qualification of teams composing the managerial staff, be them by embodying management models. The top management must be associated with Vanguard Management: even stating that the need of fulfilling the legal standards forced the introduction of Risk management in IFES, it understood the relevance of outcomes and quickly realized the need of implementing it. It is a attribute of management processes that give meaning to everything they take as target or that were already working with a more professional and technical management process through strategic planning, process management and budget management in Universities - it is quite complex and hard to associate goals with institutional targets.

The management by IFES B can be seen in the Vanguard classification; it is illustrated by the speech of an IFES' director and auditor:

Then we decided to develop a strategic action and decided to really implement a Risk Management. [...] I think that the great motivation to start was the IN and the Decree, but the motivation to make something meeting IFE B's profile lied on understanding the importance of Risk Management (Leader IB).

Because we were lucky here, we had a previous awareness of it. The group already wanted to do it. So, it makes things easier, although we had other difficulties due to the complexity, size, age, we had the "Tone at the top". It is quite favorable (Leader IIB).

It is possible observing how Leader IIB, from IFES B, refers to the Top Management as "Tone at the top", and it highlights its administration and the acknowledgement of its managerial actions and outcomes. This jargon is common in consultancy activities and is used to attribute managers who acknowledge the value of models and policies, and who implement them from top to bottom by institutionalizing these policies.

Similar outcome was proven by IFES C. It was possible observing that interviewees referred to their superior managers as accountable for implementing Risk Management, as if they were the ones who are in charge of and understand the importance of following the recommendations about Governance, Risks and Internal Control provided on the IN, on

Decreases and Ordinances, for the institution. The complements expressed by representatives from the strategic fields to the operational fields legitimized the management process.

IFES E showed a dynamic management process in comparison to that of other universities; it uses managerial tools for planning, performing and controlling processes. These actions were observed in the speech of Leader IE and in documents available at IFES website (in a very organized and didactic way), which have translated the “Planning Culture” program developed by the Top Management during its two mandates. Dominating the avant-garde vocabulary of business management is among the attributes of these IFES’ respondents.

On the other hand, there was a set of IFES whose managers need to be convinced about the usefulness and outcomes of the model; and/or they lack understanding of, and encouragement to, Risk Management. These are critical managers who see the University as a very particular public institution that is not similar to other public organs, mainly to private companies. They understand that there is no applicability of models coming from the private sector in the public one, mainly when it comes to teaching institutions.

According to Leader IA, lack of theoretical knowledge and domain on the topic were the main RM-adhesion inhibitors based on the deadlines set by the standards, as well as lack of articulation with representative entities or with university deans in order to make them aware of RM’s importance as efficiency tool. This process ended up leading to a resistance movement by these managers when the standards were enacted. However, as soon as they better understood the topic and its importance, adhesion became necessary for the institution.

Therefore, the term “Critical” Management is not derogatory, this name can be given to managers either to the negative side: being critical to innovation that is not developed by them; or to the positive side, which was the perception by respondents who took longer to encourage adhesion to Risk Management.

5 FINAL CONSIDERATIONS

The aim of the current study was to investigate the attributes contributing to, or inhibiting, adhesion to Risk Management implementation in federal higher education institutions, based on the analysis of six federal universities in Rio Grande do Sul State. It was observed that the overlap of enacted standards (Governance and Integrity Program) after the Risk Management Legal framework (IN 01/2016) requires new efforts for its understanding, although they also approach this topic. Therefore, this top-to-bottom movement, which was

planned by Federal Control Bureaus and performed in the very basis of Public Institutions, rather than just in IFES, exerted coercive isomorphic pressure (DIMAGGIO; POWELL, 1993), if one takes into account the fact that organizations seek to fulfil the standards. However, they are not substantiated by their strategy, and this process impairs the implementation of planned actions that present fast outcomes.

Thus, the need of understanding the new standards and the Federal Control and Audit Bureaus are the attributes mostly contributing to adhesion to Risk Management in the assessed IFES. Based on their own autonomy, universities would hardly implement Risk Management. Based on the current study, Control Bureaus act as significant external force in universities, since they use mechanisms to pressure these institutions to get similar to one another. This game of forces shows, on the one hand, the autonomous and complex universities that present a more political management based on democratic and less formal collegiate; and, on the other hand, one finds the control bureaus, which are represented by TCU (formed by a group of technical professionals, highly bureaucratized and qualified) that has sought risk management models abroad and adjusted their recommendations to the Brazilian public management process.

Attributes and elements extracted from interviewees' speeches – some of them were closer to management, and some to the operational side of it - gave positive value to the relevance of leadership, strategic management, process management, background, specialized technical knowledge. This process allows identifying, through induction, the presence of two concepts of management that can either contribute to or inhibit adhesion to RM by Top Management, namely: Vanguard Management and Critical Management.

The present study provides some contributions to the improvement of knowledge on RM by finding the management attributes contributing to, or inhibiting, adhesion to models, in this case, Risk Management. It also highlights the need of having a different sight by external control bureaus over university management, which is complex and peculiar. With respect to Risk Management, it would have been important observing that such strategy is not only dependent on technical aspects, but also on aspects that involve people and processes, awareness and view of results to be achieved.

When it comes to study limitations, one can highlight the fact that it did not have the opportunity to make participatory observations in the assessed IFES in order to capture the involvement of other parts in the decision-making process regarding adhesion to RM, rather

than just the opinion by interviewees. The fact that these institutions remain at embryonic stage of roles' definition - since there are no operational structures (in any of them) focusing on the specific RM routine - did not open room for researchers to stay in the locations and observe a more consolidated work. Accordingly, it is recommended to replicate this study in universities located in other regions, or even abroad, in order to allow comparing the results. Based on a more specific approach, it is possible suggesting to also assess the Risk Management culture applied to organizational learning.

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