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Management Control in Cameroon Municipal Areas: A Response to the Urgent Issue of Risk Management

François-Xavier Mayegle
Faculty of Economics and Management
University of Ngaoundere, Cameroon

Isaac Lea
Faculty of Economics and Management
University of Ngaoundere, Cameroon

ABSTRACT

Generally, Cameroon municipalities encounter organisational risks. This research has identified a typology of such risks and presents management control as a cursor of enlightenment and governance in controlled risk. This objective is achieved after using a quantitative method through a hypothetico-deductive approach aimed at testing three hypotheses; the study was conducted using a questionnaire administered in 9 out of 10 regions in Cameroon. At the end, this study highlights that management control in Cameroon municipal areas is void of proactive tools, and uses only traditional tools. It also highlights that ways of implementing management control in Cameroon municipalities are not conducive to reduce risks.

Key words: control management, organisational risks, municipality.

INTRODUCTION

In a more inclusive world where public administrations are in competition with each other, public administrations should be more and more efficient to keep up with the world. Productivity in the public sector is a key factor in the development of a nation. It is also the people desire that their public service has quality services at the best possible cost. To achieve this objective, the State must limit its intervention in managing decentralised services and give them free rein. As such, it is compelling that people take into account the local realities of the community through decentralisation policy. Municipal organisations, like all public organisations, are undergoing major transformations today, which require changes in public management. Several authors explain the causes of this change. Lorrain and Stocker

1. point out that the proliferation of organisational forms requires public-private partnerships. Le Galès
2. highlights the complete transformation of the State's role with emphasis on contractual relations with municipalities. Borraz [3] points out the increasing role of the deputies expected to attend to the complex demands in each sector of public action.

In Cameroon, municipal organisations still make ends meet with informal management methods which are subjected to many risks whose control becomes chaotic. According to Besson [4], the concept of risk is based on the theory and practice of management control (MC) in organisations. Thus, there is a need to put MC again as a subject of organisational sciences whose subject matter is the control of organisational risks [5]. Risk is a concept from the society that varies according to times and places. The perception of risk is by no means "an objective assessment of dangers, but rather the result of a projection of meaning and value on certain events, practices, objects dedicated to the overall expertise of the community or specialists" [6]. The issue of risk management is compelling in the running of municipal activities. Each municipality must have a risk management manual for the safety of its employees and material assets. In this case, municipalities encounter the same challenges as private companies. Currently, there is no legal rule imposing a risks management tool to municipalities. However, they must have one if they want to be efficient and up to date with the expectations of those assessing its results. Therefore, risk has an atypical definition and a typological polysemy depending on the subject matter. Assessment of these different criteria is highly subjective. This may explain why in scientific and technical fields a quantifiable and more rigorous definition of risk has been given. There is a wide range of risks. Darsa [7] identifies thirteen major classes of risk that all organisations will be or are potentially exposed. These are geopolitical risks, economic risks, strategic risks, financial risks, operational risks, industrial risks, legal risks, IT risks, human resources risks, image and/or reputation risks, knowledge management risks, integrity risks, and accounting management risks. Four classes of risks, out of those mentioned, caught interest because they are in line with the purpose of this research.

Strategic, financial and operational risk: Whatever the size of the organisations, they all conceive and suggest a strategic model that constantly changes and adapts. Consisting of multiple strategic segments, the strategic model is exposed to several risks such as the risk of inconsistency between its constituent elements. Like a wheel system, implementing the strategic model generates complex financial risks that directly impact the sustainability of the organisation. Liquidity, credit, financing and accounting risks are just a few examples of the many risks that can affect the organisation. These risks also have an operational impact according to Jezzini [8] and Darsa [9]. Operational risk is an extremely broad and important concept, defined by the Basel 2 Committee as "the risk of losses resulting from the inadequacy or failure of internal processes, people and systems or resulting from external events". Indeed, Jezzini [8] defines operational risk as the risk of diversion between the profit related to a service offer and the expectations of managerial planning. The operational risk therefore corresponds to the positive or negative difference recorded in relation to the expected profit. Darsa [9] defined operational risk as any risk that may result in damage, loss or cost created or incurred during the company's day-to-day business.

Human resources risks: According to Darsa [7], they are made up of two main types of risk. Social risks (social climate, turnover, competence management, loss of key personnel, etc.) and psychosocial risks (poor living conditions, stress, sexual and/or moral harassment, suicides). They are indirectly linked to operational risks so, they will require a special and delicate treatment given the scope and sensitivity of the field concerned.

Image and/or reputation risks: Tassin [10], defines reputation risk as any action, event or circumstance that could have a positive or negative impact on the reputation of an organisation. According to him, it also involves an image risk defined as the difference between the image of the structure as seen internally and the image perceived externally, with an organisational risk, resulting from an internal risk to the structure (operational risk, financial risk).

Knowledge, integrity, accounting management risks and others: Knowledge and know-how of the organisation, teams and employees, its evolution and capitalisation are the structure's main assets that expose it to risks related to what Anglo-Saxon terminology calls knowledge-management. Controlling this risk is seen as delicate and remains critical. Integrity risk is at the top of the pyramid. In fact, the individual integrity of a leader is the ultimate and individual risk likely to undermine the sustainability of the structure (bribes, illicit competitive practices, discriminatory approaches). Integrity involves all employees. Accounting management risks are directly related to the organisation of the company's accounting system and all the tools used to manage this organisation daily. These tools include information technology and financial statements. Over the years, accounting management has improved due the introduction of new information and communication technologies, with the creation of software dedicated to the keeping of transaction records, thus enabling the shift from manual to computerised accounting. Other risks include risks related to over-quality, environment, sustainable development, internal control system failures, management and corporate governance failures.

Mismanagement by agents particularly marks the context of decentralised local authorities in Cameroon. An adequate MC system is therefore relevant to manage and anticipate these risks. The current situation is characterised by "the entry into the world of uncertainty and therefore the generalised emergence of risk" [11].

It is in this sense of risk management with an efficient and specific MC in the Decentralised local authorities that this research is concerned with knowing how the practice of an efficient MC can lead to a good risk management in the municipalities, in the light of Le Galès [12] works.

The article is divided in three parts. The first part presents the theoretical framework that helps to understand the relations between MC and risk control in the municipal environment, the second part describes the research methodology and the third part presents the results of our research.

MC AS RISKS CONTROL TOOL

The MC tools are developed within local and regional authorities even though no text obliges them to do so, as is the case for State administrations. Moreover, the establishment of MC in local authorities is not linked to an obligation of profitability and survival of the organisation as may be the case for private sector companies. One may then question the span of this phenomenon and the manner with which MC's practices are disseminated within the local authorities. A reading of the works and articles dealing with management control highlights the existence of a consensus around the idea that MC may appear as an

ambiguous concept with poorly outlined contours. This may even cause us to speak of a 'chameleon' concept [13]. As Bouquin [14] indicates, there is a real awkwardness and major questions about several ways of conceiving what the MC should be. One of the obstacles to provide a definition of MC would be linked to the existence of a strong tendency to reduce the concept of MC to the tools necessary for its implementation [15]. Whereas MC cannot be simply reduced to an instrument. In fact, the most recent definitions of MC emphasise both the instrumental and teleological aspects. Anthony [16] defines it as *"the process by which managers influence other members of the organisation to implement the organisation's strategies"*. More recently, Simons [17] defined it as *"the formal information-based processes and procedures that managers use to maintain or change certain patterns of the organization's activities"*. As Bouquin and Pesqueux [18] point out, over the last twenty years or so we have witnessed an expansionist approach from control to general management. Management control development in the public sector can be compared to a real *'MC policy'* which has been on the agenda over the last twenty years. A public policy can be defined as *"the sum of the actions taken by a public authority to solve a problem or maintain a satisfying situation in a field for which that authority is deemed competent"* [19]. *"A set of decisions and activities that interdependent State and social actors with varying values, interests, institutional affiliations and resources take and carry out to solve, in a coordinated and targeted manner, a problem identified as collective"* [20]. *"A disruption of a system"* [21]. Developing MC in public organisations would be based on a theory of State-led change embodied in the production of a set of texts.

Unlike popular belief, managerial concerns are not new to public organisations. It would be possible to trace the origins of this phenomenon back to the decades following the Second World War, with greater emphasis since the 1970s [22]. Thus, from this period, several public organisations had already implemented MC experiments. This development of MC occurred alongside the Rationalisation of Budgetary Choices (RBC) introduced in the 1960s, to improve parliament's decision-making process, mostly in the context of the budget vote and its implementation. The aim of this approach was to develop planning and evaluation tools. The RBC, which aimed to ensure better delivery of State services, was also coupled with a desire to develop objectives led management (OLM) in administrations. Several reasons may explain the presence on the agenda of the MC policy that was developed for public organisations and, mostly, for State administrations. Changes in mentalities, the masses level of education and the development of a client-consumer attitude to services among "user-citizens-taxpayers" are factors that contributed to the emergence of the development in policy evaluation and MC. Chevalier [23] highlights that the legitimacy of the administration is no longer acquired in advance, but must be conquered; it now depends on the demonstration, constantly reiterated, of the validity of the operations undertaken and the quality of the management methods used. The transfers of activities and resources between State administrations and certain local authorities since decentralisation have led to a first type of internal reorganisation and restructuring to readapt the functions of each other to the new patterns [22]. The development of procedures termed "contractual" between the State and local authorities has also contributed to the emergence of evaluation practices. The 1980s were rather marked by the spread of functional techniques (analytical accounting and MC, marketing and communication, IT, purchasing) adapted to the public sector in the 1970s, and more or less

naïvely imported by consultants of managerial modes from the private sector. A number of indicators attest for development of management MC not only in the municipalities. Several researchers have found interest in the development of MC in local authorities. Most of the academic works produced over the last fifteen years focus on approaches essentially based on the use of questionnaires and centred on the municipality as the object of research. These analyses are often supplemented by the concise presentation of several examples [24-26]. Some works deal, in a more marginal way, with other communities with qualitative approaches [27]. Others studies focus on territorial authorities other than municipalities [28-30]. In the same way, some researches generally attempt to analyse the emergence of the MC in local authorities [31]. The place of the MC in the performance of an organisation is no longer in doubt. According to Anthony [32], MC is a process by which managers are assured that resources are obtained and used effectively and efficiently to achieve the organisation's objectives. In the case of decentralised local authorities, the search for MC is due to a lack of managerial rationality [33]. Since municipal institutions encounter a high level of personnel management, with heterogeneous trades [34], there is a lack of control of subordinates by superiors over the work actually carried out. Control of execution is then ineffective because superiors are unable to check that tasks are carried out properly [35]. There is a control focused on the actions carried out, even though this control does not evaluate, nor anticipate. It ensures the respect of legal rules without making value judgments. So it is a classic control.

In the same light, Zampiccioli [36] identifies four managerial shortcomings that results to the development of MC in local authorities, namely:

- a strong lack of management tools: the use of inadequate and sometimes out-dated tools,
- the existence of grey areas between elected representatives and administrations: a hierarchical, political and administrative battle,
- The absence of tools to measure public policy: the management of public power, for its part, re-examines the ability for MC tools to bring the dual production function under control to improve public performance, defined as the performance of organisations and public policies. This involves the formalization of master plans and the implementation of tools to monitor their implementation, the evaluation of policies, or strategic segmentation by programme or action. "(Zampiccioli, 2011),
- The inadequacy of the accounting nomenclature to report on management: the MC can be used to inform public opinion and communicate on the organisation actions. This set of arguments leads to the following **hypothesis 1**: "the implementation of MC in Cameroon municipalities is strictly limited to classic tools".

The presence of risks in municipal institutions is explained by the increasing complexity of decision-making due to the decentralisation process. Decentralisation, which is a transfer of competence from central authorities to decentralised institutions, implies change in governance of municipal institutions, increasing organisational risks. According to Busson [37], the ability of elected representatives to act on the territory has become increasingly complex, due on the one hand to the increase in their powers after decentralisation, and on the other hand to the interweaving of different actors and institutions. The increase in powers and competences involved all areas and was accompanied by an increase in powers

and responsibilities; anything that increases risks. According to Besson [4], the concept of risk underpins the theory and practice of MC in organisations. Thus, MC must be reconsidered as an organisational science discipline whose purpose is the control of organisational risks [5]. Risk is a concept used society, which varies according to time and place. The understanding of risk is by no means "an objective assessment of dangers, but rather the consequence of a projection of meaning and value on certain events, certain practices, certain objects dedicated to the broad expertise of the community or specialists" [6]. The particular context of decentralised local authorities is mainly marked by the risk of mismanagement on the part of its agents. A suitable MC system is relevant to manage and anticipate these risks. The current situation is characterised by "the entry into the world of uncertainty, thus the generalised emergence of risk" [11]. In fact, we note that companies appear, and especially in the municipality, to have a management that does not anticipate risks.

The risk management mechanisms in municipal institutions are generally focused on the leaders and are designed to force them to put the general interest ahead of their selfish interests. The observation is that the latter can manipulate the disciplinary mechanisms submitted to them with their more or less broad discretionary power and their entrenchment or valorisation [38]. This observation is common in municipalities of developing countries still struggling to change to proactive mechanisms that will help to anticipate and detect risks to avoid them, or else to capitalise on experience to improve knowledge after being the victim of an increased risk. From the above, we arrive at **hypothesis 2**: "the lack of proactive MC tools has a negative impact on risk management in Cameroon municipalities".

The MC has gradually stood out as a vital element for companies in both private and public sectors. Public sector companies face risk and performance management issues. The problem is more acute in municipal institutions due to effects of the decentralisation process, notably in developing countries. According to Godener & Fornerino [39], public management reforms have followed one another for several decades with the aim of improving public performance. It therefore proved necessary to borrow certain management methods from private companies, such as the financial MC. The financial MC enables to control risks and reduce their negative effect on of organisations performance. Introducing MC in the public sphere has certainly improved the management of public institutions, but its impact in terms of improving performance remains weak. This limit is due to the systems used; performance measurement systems have improved very little. These systems are essentially accounting-based and have remained focused on the data of a traditional MC: internal and external costs, productivity ratios, general financial ratios. Focused on the measurement of past performance and reactive management of organisational risks, they are of little use in monitoring the implementation of a strategy. From the above, we come up with **hypothesis 3**: "the existence of a body in charge of financial MC minimises risks in Cameroon municipalities".

Our objective is therefore to assess the impact of the MC on the risks that may affect the proper functioning and performance of municipalities in Cameroon through the research methodology.

METHODOLOGY

To find out "how the practice of effective MC can lead to good risk management in municipalities", we mobilised an exploratory and explanatory research framework backed by a questionnaire. This method seemed relevant to us as it makes it possible to analyse contemporary phenomenon but rarely exploited and over which the researcher has little control [40]. In fact, risk control in the municipality through MC is described in the literature as a phenomenon that is difficult to observe.

In this research, the target population is made up of all councils in all the districts of Cameroon. There are 360 councils. Three elements characterise this population: their demographic weight, their regional grouping as well as their social grouping, considering the low target population of the councils. It would have been better to conduct a census after cleaning up to collect as much information as possible that could be generalised. But this is an administrative survey. It is complex in the administration of the questionnaire. This state of things led us opt for a non-probability sampling approach for convenience sake, since it has the advantage of reducing the refusal rate, but also , it is easy to set up, and allows the sample to be made up of individuals whose characteristics meet the criteria set by the researcher. 51 councils responded favourably to the survey questionnaires and they are the basis of this research.

The Size of the Sample

Following the regional grouping criterion, the sample has 35.3% of councils in the cities of Yaounde, the Centre outside Yaounde, the South and East (Grand South), 23.5% of councils in the Grand North (Adamawa, North and Far North), 21.6% of councils in the West and North West (Grand West) and finally 19.6% of councils in the city of Douala, the Littoral excluding Douala and the South West (Grand Littoral).

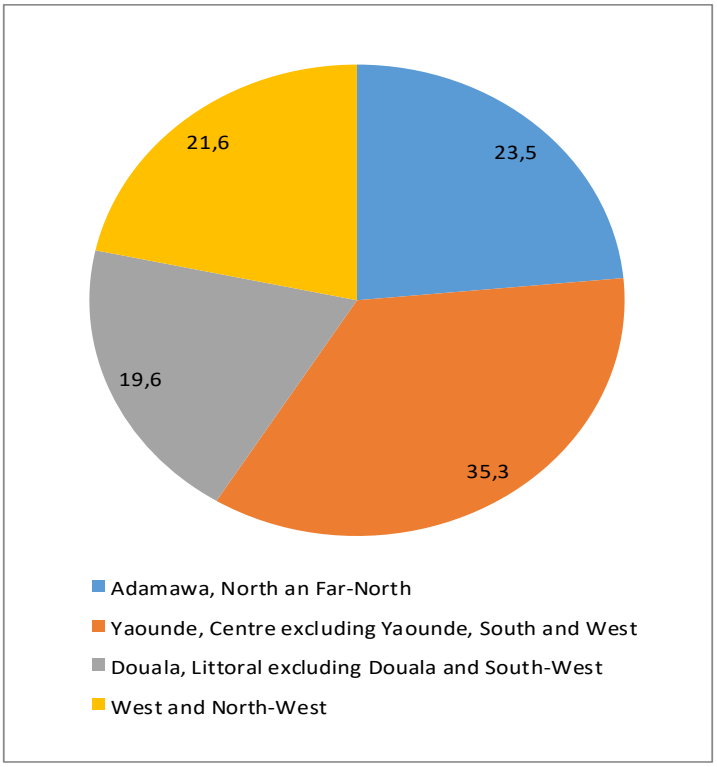
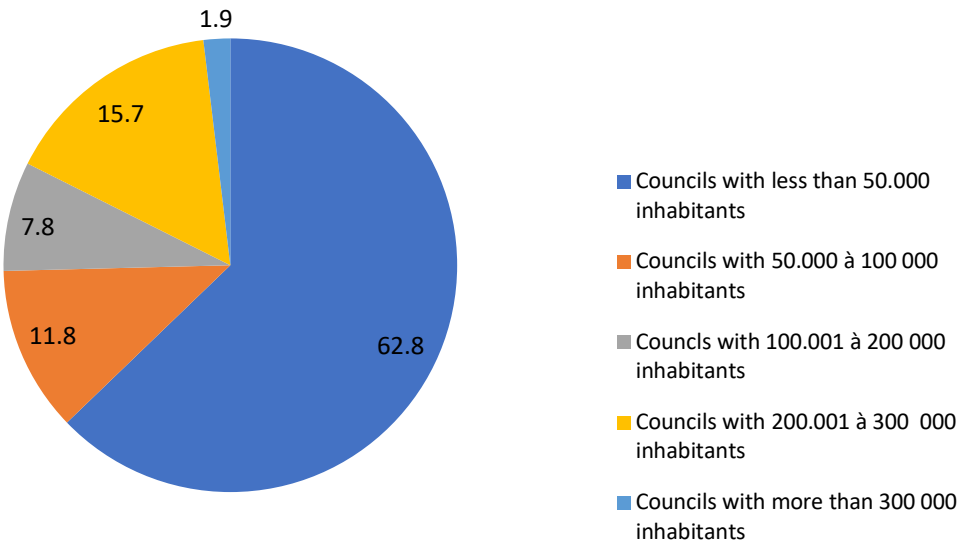


Chart 1: Distribution (in %) of the sample of councils that responded favourably to the survey

Source : Enquiry

Moreover, following the criterion of demographic weight, the sample is made up of 62.8% of councils with less than 50,000 inhabitants, 11.8% of councils with 100,001 to 200,000 inhabitants, 7.8% of councils with 100,001 to 200,000 inhabitants, 15.7% of councils with 200,001 to 300,000 inhabitants and 1.9% of councils with more than 300,000 inhabitants.

Chart 2: Distribution in (%) of the sample of councils following the demographic weight of the respondents to the survey

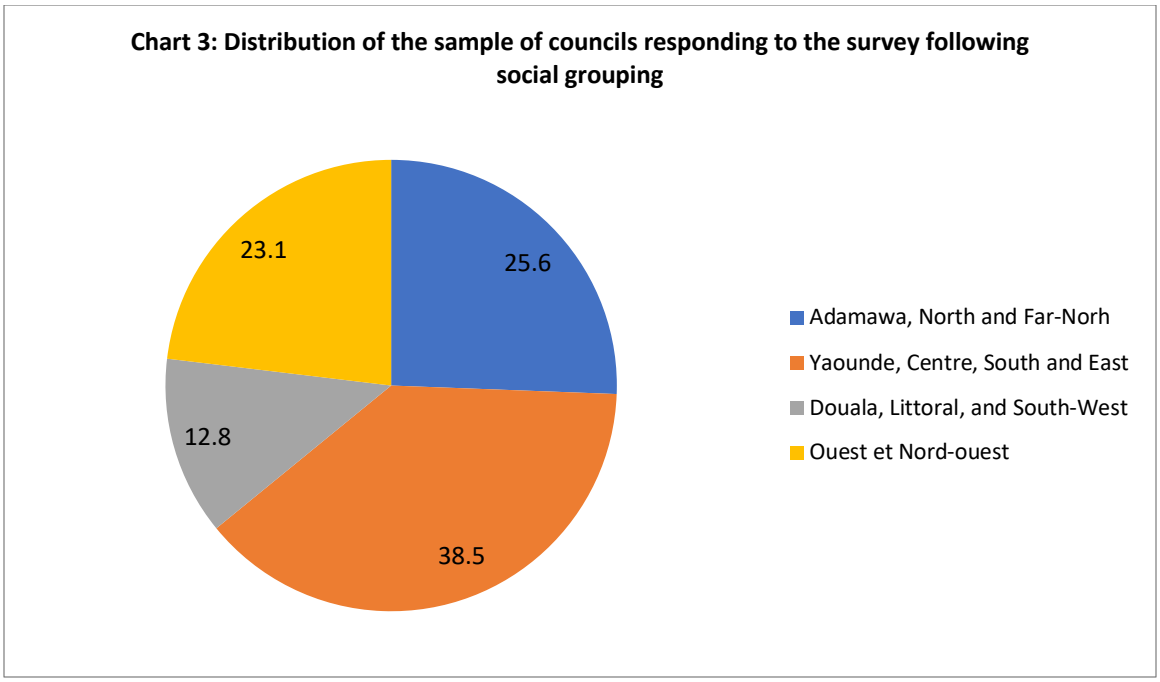


Source: Enquiry

Following the criterion of social grouping, the sample has 23.5% of district councils and 76.5% of rural councils.

Our sample also has of 25% of district councils in the cities of Yaounde, the Centre outside Yaounde, the South and the East, 16.7% of district councils in the Grand North (Adamaoua, North and Far North), 16.7% of the district councils in the West and North-West Regions and finally 41.6% of district councils in the city of Douala, the Littoral excluding Douala and the South-West.

following the social grouping, our sample has 38.5% of rural councils in the cities of Yaounde, the Centre outside Yaounde, the South and the East, 25.6% of rural councils in the Grand North (Adamawa, North and Far North), 23.1% of rural councils in the West and North West Regions and finally 12.8% of rural councils in the city of Douala, excluding Littoral Douala and the South West.



Source: Enquiry

Data Analysis

To study the data collected, we used univariate analysis, bivariate analysis, Chi-square test and Cramer's V test. In this article, which aims to analyse the influence of MC on risk reduction in Cameroon councils, we formulated three objectives, notably: the MC measures implemented in the councils, the identification of management risks to which councils are exposed, and the evaluation of the risk management process in the council area. Formulated as such, these objectives lead us to use two statistical tools: descriptive analysis and statistical tests.

Descriptive Analyses

Given our data, we used univariate analysis, which consists of studying a single variable, and bivariate analysis, which is done by crossing two variables at the same time.

Statistics Tests

In this article, two statistical tests were used to study associations between variables used to assess MC and those used to measure risk. The chi-square test used to test the null hypothesis and determine whether there is an effect between the two qualitative variables crossed in a contingency table, and Cramer's V test, which compares the intensity of the bond between the two variables studied.

RESULTS

These are results of statistical analyses. The three hypotheses stated proved to be consistent with the prediction of our conceptual model.

Implementation of MC in Cameroon Councils is strictly limited to Traditional Tools only.

In almost all of the councils surveyed, there is a local planning document in the councils.

Table 1: Percentage of councils with a local planning document

	Percentage	Quantity
Adamawa, North and Far North	100	12
Yaounde, Centre, South and East	100	18
Douala, Littoral and South-West	100	10
West and North-West	100	11
Total	**100**	**51**

Source : Calculations made

Globally, over the 2014-2018 periods, the percentage of approved and validated administrative accounts in the councils is fluctuating and remains above 95%. This percentage seems to reflect the good keeping of administrative accounts with the councils.

Concerning the average number of ordinary councils held in the budget years 2014-2018, it can be seen generally that the most municipalities (more than 85%) generally hold 2 municipal councils per year. However, it is worth noting the exceptional case of 2016 where it was observed that most municipalities (91.8%) held an average of 3 ordinary municipal councils.

Table 2: Percentage of municipalities following the average number of municipal ordinary councils held in the budgetary year 2014 to 2018

Number	2014	2015	2016	2017	2018
0	0,0	0,0	0,0	0,0	2,0
1	0,0	0,0	0,0	0,0	4,1
2	89,8	93,9	4,1	93,9	85,7
3	6,1	2,0	91,8	4,1	4,1
4	4,1	4,1	4,1	2,0	4,1

Source : calculations made

The municipality's average budget over the 2014-2018 periods is growing. It increases from 670,812,167 CFA francs in 2014 to 895,475,343 CFA francs, a relative increase of 34.5%. However, the quality of this average is not good (CV>25%), reflecting a very high variability of the municipalities' budget over the 2014-2018 period. In such situation, it is preferable to analyse the median value, which is more reliable.

Thus, in 2014, 50% of the councils have a budget greater than or equal to FCFA 521,623,471. This value increases over the period and stands at 756,259,500 FCFA in 2018, making an increase of 35%. In 9 councils out of 10 (92.2%), there is a body or person in charge of controlling financial management. The observation is the same for the presence of a person in charge of controlling human resources management. In fact, in 9 out of 10

municipalities there is one. The existence of a staff career management policy (motivation, promotion, honorary rewards, retirement) is effective in almost 9 out of 10 municipalities (88.2%). Concerning the existence of a person in charge of controlling the management of equipment in the councils, it is effective in almost all municipalities (98%).

The univariate analysis conducted on the data in our sample clearly showed the existence of traditional management tools such as the local planning document, the approval of administrative accounts, the regular convening of ordinary municipal councils and compliance with statutory provisions in most municipalities. These results confirm the work of Guenoun [41], Carassus [35] and Amar & Berthier [42]. This hypothesis invokes the theory of contingency through Porter's typology developed in the work of Chatelin-Ponroy and Sponem [43].

To conclude on this hypothesis, we can say that it is clearly confirmed with regard to the results obtained.

The lack of MC Proactive tools has a Negative Impact on Risk Management in Cameroon Municipalities

The analysis of risk detection and management tools at the level of the councils helps to make some alarming observations. In fact, there is almost no risk anticipation policy at all in the councils, no risk management system, no risk management process, and even less a system of continuous monitoring of the risk management system. Moreover, there is an internal control body in 1 out of 5 municipalities (21.6%). as concerning the levels of indicators calculated, we observed that the municipalities are very far from having a proactive anticipation management system for risk management. This hypothesis is confirmed in almost all of the municipalities in our sample. The particular context of municipalities is mainly marked by the risks of mismanagement on the part of its agents; an adequate MC system proves to be relevant for managing and anticipating these risks. In fact, we have drawn on the work of Delapace and Fomerand [44] and Beck [45], which show that the lack of proactive MC tools has a negative impact on risk management in municipalities. Hence the confirmation of our 2nd research hypothesis which confirms the validation works of Besson [5] and Busson [38].

The Presence of a Body in Charge of Financial MC Reduces Risks in Cameroon Municipalities

In this part, we examine the relationship between the control of financial resource management and the risks incurred by the municipalities. Among the municipalities with a body responsible for financial management control, the majority (57.4%) did not record cases of resignations in the five years preceding the survey. Moreover, among the municipalities without one, the vast majority (75%) recorded cases of resignations during the 5 years preceding the survey. The analyses show that among the municipalities with a body responsible for controlling financial management, the vast majority (76.6%) did not record any cases of staff dismissals during the five years preceding the survey. Yet, it also appears that even among those municipalities that have no financial management control body; the majority (75.0%) did not record any cases of dismissals in the five years prior to

the survey. The link between financial control and the recording of dismissals of municipal staff is very weak or non-existent (Cramer's V = 0.010).

Of the municipalities with a financial management control body, the majority (72.3%) had salary arrears in the last 5 years prior to the survey. While those municipalities without one, almost all (100.0) had salary arrears in the 5 years preceding the survey. The link between financial management control and the recording of salary arrears is very weak or non-existent (V de Cramer=0.171). A relatively higher proportion of municipalities (78.7%) where there is a body responsible for financial management control have not faced any disputes due to non-compliance with procedures in the last 12 months. However, the situation is the same for municipalities with none. There is a link between financial management control and the recording of disputes for non-compliance with procedures, but it is weak (V de Cramer=0.024).

On the whole, it appears that, in both municipalities with a body responsible for the MC and those without one, they are relatively high in number (72.3% and 75.0% respectfully) to have suffered theft of their property or equipment in the 12 months preceding the survey. The link between financial management control and the recording of theft of assets or equipment is very weak or non-existent (V de Cramer=0.016). Among the municipalities with a body responsible for financial management control, a relatively higher proportion (76.6%) had no events that had a negative impact on their image or reputation during the 12 months preceding the survey.

Furthermore, among the municipalities with no financial management control body, they are relatively more likely (75.0%) to have experienced events that have had a negative impact on their image or reputation in the 12 months preceding the survey. There is a link between financial control and the recording of events that have had a negative impact on the image or reputation of municipalities, but it is weak (V de Cramer=0.311).

The analysis of this third hypothesis leads to a true result as regard disputes for non-compliance with procedures and the recording of events that have had a negative impact on the image or reputation of the municipalities. Moreover, for the other risks studied, the relationship is almost non-existent and may thus reflect the fact that the use of traditional MC tools proves to be insufficient, hence the use of contemporary tools which will be effective. The above can be seen in the works of Pariente [25], Denglos [46], Sahut [47] and Lebegue [48]. (2001).

CONCLUSION

Introducing of MC in the municipal area proves to be beneficial. as concerns the first hypothesis, our results show that there is a local planning document in all the municipalities with 85% of them holding ordinary municipal councils with an average of 2 per year, 98% of the municipalities have a person in charge of the MC of the material, 92% of the municipalities have a body or a person in charge of controlling financial management. Concerning the univariate analysis of our sample, it shows that hypothesis 1 is validated. In other words, "the implementation of the MC in the municipalities is strictly

limited to traditional tools". These tools are purely static. This hypothesis confirms the works of Lambert [49].

The results of the second hypothesis show that "the absence of proactive tools of the MC negatively impacts risk management in Cameroon municipalities". In other words, the second hypothesis is validated because, concerning to the levels of indicators calculated by statistical tests, it can be observed that the municipalities are very far from having a proactive management system of anticipation for risk management. Therefore, it is wise to set up a MC that anticipates risks, which will enable municipal organisations to minimise, if not eradicate, risks and be more efficient. We also noted that Cameroon municipalities have a wait-and-see attitude towards risks. Unless risks occur that they intervene without considering those that may go unnoticed. This result confirms the work of Besson [5].

The results of the third hypothesis demonstrate that "the existence of a body in charge of financial MC has a weak influence on risk reduction in Cameroon municipalities". This empirical result is all the more logical with the theory insofar as the MC which uses traditional tools is not very effective in reducing risks. The third hypothesis is not validated because Cramer's V test states that despite the existence or not of a body responsible for controlling financial management in the municipalities, the latter had salary arrears, disputes for non-compliance with procedures, and theft of their assets. Consequently, the implementation of modern management tools enables municipalities to be more efficient and encourages good governance. It confirms the work of Denglos (2004). In other words, in order to be more competitive, modern MC is a necessary for municipal organisations. Our research did not address the performance aspect of MC. Thus, it would be important to conduct a study on MC as a performance system in Cameroon municipalities

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