

# CCAF~FCVI

## Reporting Performance to Legislatures and Canadians: *Toward Guiding Principles*

### ***A Briefing Paper for Legislators***

In 1999, we launched our Public Performance Reporting Program to promote meaningful advances in the way that governments report their performance, to help them get full value from their investments in accountability reporting and to help them get better results.

Reporting involves many choices and much judgment. Legislators, managers and auditors have all said that an agreed framework of principles would support good judgment, promote better reporting in practice and help build greater understanding and trust between those who make reports and those who use them. We have obtained the perspectives of the audit and management communities on such principles.

We have prepared this briefing paper for the specific purpose of supporting our consultations with legislators. Such consultations are – for us – the next logical step toward an agreed set of principles. The briefing paper synthesizes the considerable degree of coincidence of the main messages contained in three longer documents, namely: • **Going Public** ~ *Leadership for Transparent Government* ; • **Principles for Building A Public Performance Report** ~ *A Discussion Paper from Canada's Legislative Audit Community*; and • **Public Performance Reporting** ~ *A Management Perspective*.

The briefing note provides an **Agenda for Consultations** (overleaf) and addresses:

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*Additional copies of this briefing paper, or the full text of the documents it synthesizes, can be downloaded from [www.ccaf-fcvi.com/ccaf\\_pprp/support\\_e.html](http://www.ccaf-fcvi.com/ccaf_pprp/support_e.html)*

# ***Reporting Government Performance to Legislatures and Canadians: Toward Guiding Principles***

## ***Agenda for Consultations***

### **1. Views on emerging principles**

1. Are the emerging principles and guidance – as reflected in this briefing paper – appropriate?
2. Should any of them be approached from a different perspective?

### **2. Possible gaps and relative emphasis**

CCAF sees a number of issues that are “on the reporting horizon.” These have not been dealt with at this stage in the development of guidance. We would appreciate your sense of the importance of addressing – at the level of principles – such matters as

- Continuous disclosure as well as formal reporting (usually annual).
- Tailoring reporting to respond to different stages in underlying cycles of a program.
- Informing Canadians about governance processes, and how they affect results
- Reporting on the government’s approach to matters of values and ethics in the conduct of its business
- Interim reporting – reporting on performance at early stages of programs and before there are tangible results to indicate the value being created for Canadians

Regarding matters of **emphasis**, does the emerging guidance give appropriate emphasis to matters that bear on a fair discussion of performance, including:

- **Capacity** (the human, physical, financial, information, and organizational resources used to achieve results) and whether capacity is being maintained, run down or built up?
- the nature of the **risks** inherent to the operations, the levels of risk deemed acceptable and the approaches taken to manage them
- the approach to **control** and to balancing pressures for results and achievements with a concern for how results are achieved and the standards of conduct inherent to the government’s “business methods.”

### **3. Connecting to Canadians**

- What aspects of government performance do Canadians most often ask legislators about? We would like to know about specific examples of the kind of information that resonates with Canadians and connects them with their government.

# Reporting Government Performance to Legislatures and Canadians: *Toward Guiding Principles*

## Reporting is on governance and management agendas

The interest shown by the elected and appointed officials who have been engaged thus far with CCAF's Public Performance Reporting Program speaks to the place that reporting currently occupies on their agendas.

Demands for accountability, coherence between aims and actions, fiscal restraint, globalization and rapid and continuous change are putting pressure on governments to work differently and better. Public reporting is on the agenda because it is an integral element of the governance and management responses of many governments to these pressures. Good performance reporting to legislatures and Canadians contributes to governments' initiatives by:

- **... enhancing results achievement.** The effects of initiatives such as business planning, performance incentives, service quality and innovation depend, at least partly, on bringing into better focus what governments achieve and how they can achieve more. Public reporting can help to reinforce and sustain their pursuit of better results.
- **... engaging Canadians and their representatives.** When they report publicly, governments provide a basis for public discussion of their directions and performance. Disciplined reporting by governments about their plans, results and capabilities, can also help them to work better with transfer partners and support understanding by Canadians.
- **... building public trust and confidence.** Robust public reporting not only meets accountability obligations. It also helps to establish clear understanding and reasonable expectations of performance – preconditions for trust and confidence in government.

## Leadership issues in reporting

### *Human dimensions of reporting*

Reporting infrastructure and technology are key underpinnings of good public performance reporting. Alone, however, they are not enough to support reporting of the richness and reach that will contribute appreciably to better government and greater respect and confidence by Canadians. It is necessary also to attach importance to the influence of human factors on reporting behaviors and requirements.

Senior leaders who have counseled CCAF consistently agree that the human dimensions of public performance reporting are manageable – with courage, persistence, time and,

above all leadership. They identify four broad categories of human factors that merit the attention of leaders in the governance and management communities.

- ❑ **Creating relationships built on respect and fairness.** Achieving excellent results and excellent reporting both demand a climate and a culture in which comfort with, and commitment to, good public performance reporting is both natural and nurtured. Legislatures, legislative committees, ministers, public servants, unions, auditors, media and the Canadian public all influence the climate and the culture. There is a need to focus on issues of relationships, respect and fairness to improve understanding of and respect for the responsibilities and entitlements of those who make and those who use reports
- ❑ **Creating reasonable expectations for what should be reported.** Creating, agreeing to and sustaining a better understanding of the reasonable expectations that should be shared between those who provide public performance reports and those who receive such reports is a critical human factor. The first and most important issue is having a sense of confidence that reporting judgements are neither arbitrary nor self-serving and that they reflect a shared sense of reasonable expectations.
- ❑ **Creating rewards and recognition.** To get people to report on results, organizations must be prepared to reward the results themselves – to manage a portfolio of financial and non-financial incentives tailored to the specific organization, its values and culture and its operation environment.
- ❑ **Creating individual and organizational capacity to generate and use robust performance information.** Enhanced individual and organizational capacity is needed to benefit from more robust public performance reporting. Enhancement efforts need to address not only those who provide reporting but also the organizational arrangements that determine its flow and use and the capacity of its users.

### *Leadership – the overarching human factor*

Leadership – at the top of the hierarchy, in management, specialist and legislative positions, among peers – is consistently rated as the most important human factor in public performance reporting.

Leadership that can deal individually and collectively with the above human dimensions of public performance reporting can be characterized as **focused** – it has a purpose clearly linked to the achievement of better results and it aims to achieve and report on a manageable number of critical outcomes. It comes from the top and penetrates throughout the organization. It is **manifest** – showing itself in decision making, in policy, principles and values, and in incentives. Leadership is **persistent** – both steadying the organization in the face of criticism and tenacious in promoting improvement over time. It should also be **values-based, supported** throughout the organization; and **pragmatic**.

CCAF and its advisors believe that there is an opportunity to significantly advance public performance reporting – with appropriate leadership in respect of the human factors.

*The balance of this paper focuses on one of these human factors – creating reasonable expectations for what should be reported – and summarizes the guidance that is emerging to provide a basis for reporting judgments.*

## **Emerging Guidance for Reporting**

### ***Basic Precepts: reliability, fairness, timeliness and consistency***

Managers and auditors agree that reliability, fairness, timeliness, and consistency – basic precepts associated with financial reporting – also extend to public performance reporting. It is important to recognize them explicitly.

- 1. Good performance reporting to Canadians should be reliable** – accurate enough to support intended uses, capable of being replicated, and sensitive enough to reflect changes in underlying performance.
- 2. Good performance reporting to Canadians should be fair** – presenting relevant information without undue bias.
- 3. Good performance reporting to Canadians should be timely** – presented to users in time to be useful and relevant to their decisions.
- 4. Good public performance reporting should be consistent** – presenting information on a basis that is consistent from period to period.

Building on agreement about the qualities of reported information, the consultation process addressed itself to principles to guide reporting content. As summarized in Annex 1, the papers developed by auditors and managers also show substantial convergence around a number of reporting principles.

### ***Focusing on the few critical things that matter***

- 5. Good public performance reporting to Canadians should focus on the few, critical aspects of performance.**

Canadians and their representatives have diverse interests, priorities and perspectives and will seek to use performance information for different purposes. Governments have a capacity to measure and report on a myriad of different aspects of performance, at many different levels. In their totality, these can easily exceed the public's capacity to absorb and deal with this information in ways that are of genuine use to them. Excessive detail, jargon and overly technical descriptions obscure rather than illuminate the performance of governments.

Public performance reporting needs to focus more selectively – and more meaningfully – on a smaller number of critical things. The issue then becomes how to determine what these few things should be and how to engender confidence that selections are made to illuminate performance. To engender confidence, the selection process must be rigorous, and it must be transparent.

#### **A Word About Access to Information**

More focused and selective performance reporting does not suggest or infer any restriction in access to information. On the contrary, good public performance reporting identifies additional or more detailed information that is available and tells Canadians how it can be obtained.

Three considerations are central to determining the appropriate focus for public reporting:

- ❑ What's important to Canadians and legislatures – an understanding of what users feel they need to know, of what they want to do with the information and what they can do with it. The focus of reporting should be driven by the likely use of the information as much as by the government's obligation to report that which it thinks is important for the public to know.
- ❑ Core objectives and key results commitments of the organization.
- ❑ Aspects of performance that government judges as critical to the success of the organization in achieving its core objectives and meeting its performance commitments.

It is insufficient to exercise rigorous judgement. As discussed later, it is also necessary to explain the judgments that shape reporting – including the basis for focusing on a few, critical, aspects of performance.

### ***Linking goals and achievements***

#### **6. Good performance reporting to Canadians should**

- ❑ **identify and explain goals and expectations; and**
- ❑ **relate results achieved to stated goals and expectations**

Performance concerns the future as well as the past. Performance reporting supports meaningful discussion of performance when it identifies and explains goals and expectations in their own right and when it compares actual results to those expected.

Explaining what they intend to achieve can help governments start and sustain a “performance conversation” with Canadians. A meaningful performance conversation should help Canadians appreciate the level of performance that they can reasonably expect. Reasonable, and openly developed, expectations help to connect Canadians to their government and reduce the risk that results will be judged unfairly after the fact.

It is recognized that criticism may follow when achievements fall short of declared goals.

### *Linking resources, strategies and results*

#### **7. Good performance reporting to Canadians should integrate financial and non-financial information to show how resources allocated and strategies adopted influence results.**

Canadians effectively trade their tax dollars for the achievement of public interest goals – a relevant public reporting should address this relationship. Discussing results without reference to the financial resources used to achieve them (or vice-versa) invites unrealistic expectations. Public performance reporting needs to help people understand how the nature and level of spending influences results.

A meaningful discussion about resources and results also extends to the choice of strategies that have been, or might be, adopted. Describing strategies and relating results to them can help to explain how governments intend to achieve goals and how it allocates resources. It also helps to make visible the assumptions on which programs operate.

There is no single or simple way to put this guideline into practice. Nevertheless, the integration of financial and non-financial performance information is central to meaningful reporting and too important an issue to shy away from.

### *Presenting results in the context of capacity, risks and other factors*

#### **8. Good public performance reporting to Canadians should present results in the context of:**

- the capacity that exists to sustain or improve performance;**
- risk; and**

□ **other factors critical to the organization’s performance.**

A meaningful discussion of performance almost always embraces issues of capacity and risk. Other factors may be important to a balanced discussion of performance depending on, for example, the nature of the operations or the actions of other parties.

**Capacity.** Good reporting looks forward as well as back. Capacity — the ability of an organization to continue or to improve performance — is often a critical factor in selecting strategies, setting goals and allocating resources. Informing Canadians about capacity is central to meaningful reporting and discussion of performance.

**Risk.** Governments make choices about what to achieve and how to achieve it. Making these choices — and explaining the results that come from these choices — invariably involves risk.

Risk is a key ‘front-end’ consideration in directing an organization. When governments pursue a direction, choose a strategy or set performance expectations, they implicitly or explicitly accept certain kinds and levels of risk. Broadly speaking, issues of risk and related matters of control are becoming more explicit elements of the management discussions that take place within government. To date, however, there has not been a strong tradition of reflecting risk in public discussion – or reporting – of performance.

The reality and consequences of risk need to be acknowledged to make the performance conversation – and reporting – more meaningful. Discussion of risk takes all stakeholders into new territory. It will take time to learn how best to deal with this issue, and to build the basis of trust and shared responsibility that fosters forthright discussion about the subject of risk.

**Other factors.** Other contextual factors may influence an organization’s results. These may include, for example: strategic challenges or significant uncertainties; the governance and accountability environment in which it is operating; or overarching objectives of international organizations. The more that such factors influence results, the more that meaningful reporting of performance needs to explain them to Canadians.

More and more, government organizations “do business” through collaborative arrangements. An organization may play a ‘contributory’ role in relation to a larger collaboration, in which its performance will be significantly influenced by the actions of other ‘major players’ operating in the collaboration. Or, an organization may work in a specific “partnership” or contractual arrangement in which its results – and those of other organizations – contribute to a shared purpose. In such situations, it will be important for public performance reporting to help Canadians to see whose activities achieved what results — and which results might have happened without any intervention.

## *Presenting comparative information*

**9. Good performance reporting to Canadians should compare an organization's current performance with:**

- ❑ **its past performance; and**
- ❑ **the performance of similar organizations**

**when it would significantly enhance a reader's ability to use the information being reported.**

As discussed above, good public reporting shows Canadians how an organization's performance compare with what was expected. Other comparative information may help Canadians interpret and use reported information.

Information about past performance shows them whether performance is stable, improving or deteriorating. Trend information can also help them relate current results to long term goals. Information about the results of comparable organizations can help them appreciate the reasonableness of performance expectations and the potential for improvement.

Public Performance Reporting should provide comparative information when it would significantly help Canadians understand or use the information being reported and when relevant, reliable and consistent information is reasonably available.

## *Disclosing key reporting judgments*

**10. Good performance reporting to Canadians should disclose the basis on which it has been prepared and, in particular:**

- ❑ **the basis for selecting the key aspects of performance on which reporting is focused;**
- ❑ **changes in the way performance is measured or presented; and**
- ❑ **the basis on which confidence is held in the reliability of the information being reported.**

As noted previously, reporting that explains the approach by which it focuses on a few, critical, aspects of performance helps users develop confidence – not suspicion – in reporting. Established conventions for reporting the performance of specific types of operations can contribute greatly to confidence in this regard. Where such conventions exist, reporting should inform Canadians that they have been followed, or explain why not.

Understanding and explaining these matters at a point in time is important. When changing circumstances require an adjusted focus, reporting should explain the changes.

Users can better appreciate trends and understand performance when it is reported consistently from one period to the next. Particularly when organizations are developing their reporting approaches, or when they redirect their strategy, however, it may be necessary to change the way performance is reported. Reporting should explain the reasons for changes.

Finally, good public performance reporting finds ways to tell Canadians about the use of judgement and the existence of uncertainty. It neither restricts itself to that which can be known with absolute certainty and measured precisely nor pretends to a certainty it cannot reach. Rather, it acknowledges that some of the information reported will be less reliable than the rest. It tells Canadians how those who make the report have developed confidence in the reliability of reported information. Any significant caveats or limitations that might reasonably influence the judgements of Canadians would be identified.

## Annex 1 to Reporting Government Performance to Legislatures and Canadians – *Toward Guiding Principles*

<b>Summary Comparison of Emerging Reporting Principles</b> <i>as expressed in</i>				
Legislative Auditors – Principles for Building a Public Performance Report	Tri Government Task Force – Public Performance Reporting: A Management Perspective	Synthesis Document for Consultations with Legislators	Notes	
<b>Basic Precepts: Reporting reliably, fairly, in a timely manner and consistently</b>				
Performance information should be <b>reliable</b> . It is reliable when: <ul style="list-style-type: none"> <li><input type="checkbox"/> it is reasonably accurate and complete – free from material error or omissions</li> <li><input type="checkbox"/> it is capable of being replicated or verified by independent and knowledgeable observers</li> <li><input type="checkbox"/> it faithfully represents the event, results or situation it is measuring</li> </ul>	The Task Force’s thinking and deliberation started from acceptance of the traditional hallmarks of good reporting, including that it should <ul style="list-style-type: none"> <li>3. have integrity.</li> <li>4. be unbiased,</li> <li><input type="checkbox"/> be timely</li> </ul>	1. Good performance reporting to Canadians should be reliable <ul style="list-style-type: none"> <li><input type="checkbox"/> accurate enough to support intended uses,</li> <li><input type="checkbox"/> capable of being replicated; and</li> <li><input type="checkbox"/> sensitive enough to reflect changes in underlying performance</li> </ul>		
Performance information should be ... <ul style="list-style-type: none"> <li><input type="checkbox"/> ... neutral and <b>fair</b>, in that judgements made on performance by users are not influenced by the way information is provided</li> </ul>			2. Good performance reporting to Canadians should be fair -- presenting relevant information without undue bias.	
Performance information ... (should be) ... reported in sufficient <b>time</b> to influence decisions			3. Good performance reporting to Canadians should be timely ... presented to users in time to be useful and relevant to their decisions	
<i>Information should .. be reported consistently from period to period</i>			4. Good performance reporting to Canadians should be consistent -- presenting information on a basis that is consistent from period to period	
<b>Focusing on the few, critical things that matter</b>				
Performance information should be understandable. It is understandable if it <ul style="list-style-type: none"> <li><input type="checkbox"/> provides the minimum level of detail needed to enable users to gain a proper understanding of the activities and performance</li> <li><input type="checkbox"/> it focuses on a small set of key performance measures</li> </ul> Performance information should be	Good public performance should: <ul style="list-style-type: none"> <li><input type="checkbox"/> Focus on the few, critical aspects of performance</li> <li><input type="checkbox"/> Explain the basis on which these particular aspects have been chosen</li> </ul> <i>Three considerations are central to</i>	5. Good performance reporting to Canadians should focus on the few, critical aspects of performance  <i>(See # 10)</i>  <i>Three considerations are central to</i>		

## Summary Comparison of Emerging Reporting Principles

*as expressed in*

Legislative Auditors – Principles for Building a Public Performance Report	Tri Government Task Force – Public Performance Reporting: A Management Perspective	Synthesis Document for Consultations with Legislators	Notes
<p>relevant. It is relevant if</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> it relates to the stated objectives of the organization and its strategies and programs</li> <li><input type="checkbox"/> it enables an assessment of the extent to which the objectives are being achieved</li> <li><input type="checkbox"/> it measures something that is significant in that it is used in forming assessments and judgements</li> <li><input type="checkbox"/> It is aggregated at an appropriate and meaningful level</li> </ul>	<p><i>determining the appropriate focus for public reporting:</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <i>What’s important to Canadians and legislators</i></li> <li><input type="checkbox"/> <i>Core objectives and key results commitments of the organization</i></li> <li><input type="checkbox"/> <i>Aspects of performance that government judges as critical to the success of the organization in achieving its core objectives and meeting its performance commitments.</i></li> </ul>	<p><i>determining the appropriate focus for public reporting:</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <i>What’s important to Canadians and legislators</i></li> <li><input type="checkbox"/> <i>Core objectives and key results commitments of the organization</i></li> <li><input type="checkbox"/> <i>Aspects of performance that government judges as critical to the success of the organization in achieving its core objectives and meeting its performance commitments.</i></li> </ul>	
<b>Linking goals and achievements</b>			
<ul style="list-style-type: none"> <li><input type="checkbox"/> Performance reports should be focused on results and achievements</li> <li><input type="checkbox"/> Reporting on performance should be done in the context of expectations</li> </ul>	<p>Good public performance reporting should:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> State the goals and performance expectations being sought</li> <li><input type="checkbox"/> Relate the results achieved to these stated goals and performance expectations</li> </ul>	<p>6. Good performance reporting to Canadians should</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Identify and explain goals and expectations; and</li> <li><input type="checkbox"/> Relate results achieved to stated goals and expectations</li> </ul>	
<b>Linking resources, strategies and results</b>			
<ul style="list-style-type: none"> <li><input type="checkbox"/> Performance reports should relate costs to results</li> <li><input type="checkbox"/> Performance reports should, as far as possible, explain the linkages between achievements and activities</li> </ul>	<p>Good public performance reporting should recognize and explain the important linkage between resources and results through the integration of financial and non-financial information</p>	<p>7. Good performance reporting to Canadians should integrate financial and non-financial information to show how resources allocated and strategies adopted influence results.</p>	
<b>Relating results to capacity, risks and other factors</b>			
<ul style="list-style-type: none"> <li><input type="checkbox"/> Performance reports should clearly describe the strategies, risks and external context</li> </ul>	<p>Good public performance reporting should put results in their proper context by</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Relating results achieved to the ongoing capacity to meet or improve on current performance expectations</li> <li><input type="checkbox"/> Explaining what the key risks are and how risk has influenced choices made in relation to policy, goals and performance expectations</li> <li><input type="checkbox"/> Relating results achieved to the risks, and levels of risk, accepted</li> </ul>	<p>8. Good performance reporting to Canadians should present results in the context of:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The capacity that exists to sustain or improve performance;</li> </ul> <p>5. Risk; and</p>	

## Summary Comparison of Emerging Reporting Principles

*as expressed in*

Legislative Auditors – Principles for Building a Public Performance Report	Tri Government Task Force – Public Performance Reporting: A Management Perspective	Synthesis Document for Consultations with Legislators	Notes
<input type="checkbox"/> Performance reports should be complete and unbiased	<input type="checkbox"/> Describing other key performance factors that are central for users to understand why the entity is doing what it is doing and (to) interpret the meaning and significance of the performance information being reported	<input type="checkbox"/> Other factors critical to the organization’s performance.	
<b>Presenting comparative information</b>			
Performance information should ... <ul style="list-style-type: none"> <li><input type="checkbox"/> .. provide comparative information over time and it explain the context as to what happened and why it happened to enable users to judge whether performance is improving or declining over time; and</li> <li><input type="checkbox"/> include comparative information from similar organizations, when reliable, and information regarding best practice to provide users with a frame of reference for assessing performance</li> </ul>	Good public performance reporting should compare performance to: <ul style="list-style-type: none"> <li><input type="checkbox"/> that of prior periods</li>   <li><input type="checkbox"/> that of similar entities</li> </ul> when such information will significantly enhance the ability of users to understand or use the performance information being reported	9. Good performance reporting to Canadians should compare an organization’s current performance with: <ul style="list-style-type: none"> <li><input type="checkbox"/> its past performance</li>   <li><input type="checkbox"/> the performance of similar organizations</li> </ul> where it would significantly improve a reader’s ability to use the information being reported.	
<b>Disclosing key reporting judgments</b>			
	Good public performance reporting should: <ol style="list-style-type: none"> <li>6. Explain the basis on which these particular aspects (of performance reported on) have been chosen</li> <li>7. State the basis on which confidence is held in the reliability of the performance information being reported</li> </ol>	10. Good performance reporting to Canadians should disclose the basis on which it has been prepared and, in particular <ul style="list-style-type: none"> <li><input type="checkbox"/> the basis for selecting the key aspects of performance on which reporting is focused;</li> <li><input type="checkbox"/> changes in the way performance is measured or presented</li> <li><input type="checkbox"/> the basis on which confidence is held in the reliability of the information being reported.</li> </ul>	

## Annex 2: An Overview of CCAF’s Public Performance Reporting Program, 1999 – present

The program aims to advance thinking and practice in respect of key issues that shape the way governments report to Canadians. Each project undertaken within the program is expected to make its own contribution to one or more key issue(s), building on the contributions of projects that went before it

In general terms, projects in the first phase aimed to establish the state of practices and assess the potential for progress.

The chart below illustrates how projects address key issues and contribute to achievement of program goals over time, starting in 1999 at the top of the page and working down the page to 2001. (The timeline is not to scale.)

Projects are grouped under the heading of key issues. For simplicity, the chart shows only major projects, issues and linkages. In reality, the issue areas are related to one another and projects typically contribute to more than one issue area.

Major projects are identified in boxes like this.

(Dotted lines denote new project s)

