3

Summary of Major Projects Report 2014-15

Introduction

3.1 This chapter provides an overview of the 2014-15 Major Projects Report (MPR) and a summary of the Australian National Audit Office (ANAO)'s findings in regard to cost performance; schedule performance; capability performance; and governance and business processes.

3.2 This overview is not intended to be exhaustive, particularly as the entire document is almost 500 pages long. Rather, it seeks to highlight a few key aspects of the document and some of the pertinent issues raised through the ANAO and Defence analysis.

3.3 This chapter will review:

- First Principles Review: from DMO to CASG
- Major Project Report fundamentals
  - ⇒ The Project Data Summary Sheets
- Major Projects reviewed in 2014-15
  - ⇒ General
  - ⇒ Entry and Exit of Projects
  - ⇒ Projects of Concern at 30 June 2015
- ANAO Review
  - ⇒ Total Schedule Performance
  - ⇒ In-year schedule performance
  - ⇒ Project Maturity Framework

First Principles Review: from DMO to CASG

3.4 The *First Principles Review: Creating One Defence* (FPR) is a major government review of the Australian Defence Organisation. The FPR is the thirty-sixth substantive government review of Defence since the 1973 *Tange Review* – the report on the re-organisation of the Defence group of departments. The FPR's approach to reforming Defence includes addressing 'waste, inefficiency and rework' by looking holistically at Defence's business structures, materiel acquisition and sustainment capability, and the efficiency and effectiveness of practices within the department.[1]

3.5 As a result, the Defence Materiel Organisation (DMO) was delisted from 1 July 2015, and merged back into the Department of Defence (Defence)[2] as the Capability Acquisition and Sustainment Group (CASG).[3] CASG continues to have the former DMO's objective to provide the materiel equipment and sustainment elements of capability for the ADF in an effective, efficient, economical and safe manner.[4]

3.6 Specifically, the relevant FPR recommendation states:

> significant investment to develop an operational framework which comprehensively explains how the organisation operates and the roles and responsibilities within it; detailing the life cycle management processes which provide project and engineering discipline to manage complex materiel procurement from initiation to disposal; and reviewing architecture to reinforce accountability at all levels and bringing together information upon which good management decisions can be made.[5]

3.7 Under the FPR, CASG will take on the responsibility for developing and delivering integrated project plans that will encompass all Fundamental Inputs to Capability (FIC) (including personnel, training, supplies, facilities, training areas, logistics, support, command and management).[6]

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1 ANAO, Audit Report No. 16 (2015-16), *Major Projects Report 2014-15*, hereafter referred to as '*Major Projects Report 2014-15',* p. 21.

2 *Major Projects Report 2014-15,* p. 21.

3 'First Principles Review: Creating One Defence', <http://www.defence.gov.au/Publications/Reviews/Firstprinciples/Docs/FirstPrinciplesReviewB.pdf> accessed 9 March 2016. Table of Recommendations on p. 4.

4 *Major Projects Report 2014-15*, p. 83. Footnote 185.

5 Recommendation 2:11

6 *Major Projects Report 2014-15*, p. 87.

Accountability for requirements setting and management transferred to the Vice Chief of the Defence Force and the Service Chiefs.[7]

3.8 In addition to its new duties, CASG's role will extend across the totality of the acquisition lifecycle, from contributing to the early stages of project development before formal Government approval, to delivering the materiel elements of major projects as approved by Government, sustaining and upgrading them once in service and eventually managing their disposal at the end of their service life.[8]

Major Project Report fundamentals

3.9 The MPR is structured into three parts:

- Part 1: ANAO review and analysis, which includes:
  - ⇒ Review, scope and approach of the MPR;
  - ⇒ Analysis of Projects' Performance including cost, schedule and capability performance analysis; and
  - ⇒ Developments in Acquisition Governance.
- Part 2: The Defence Major Projects Report itself. This includes:
  - ⇒ Consolidated information on the status of Major Projects, such as project, budget and schedule performances, reflected by the Project Data Summary Sheets (PDSSs).
  - ⇒ Discussion of Major Projects' progress or challenges.
- Part 3: Auditor-General's independent review report; Secretary of Defence statement and 25 PDSSs.
- Part 4: MPR 2014-15 MPR Guidelines. The guidelines as endorsed by the JCPAA.

3.10 Whereas other audit reports may contain recommendations, ANAO does not include recommendations in the MPR.

The Project Data Summary Sheets

3.11 The collection of PDSSs for each of the 25 selected projects form the largest portion of the MPR. The PDSS are presented in a form compliant with

7 *Major Projects Report 2014-15*, p. 87.

8 *Major Projects Report 2014-15*, p. 87.

Guidelines endorsed by the JCPAA.[9] In their current form, the PDSSs are structured as follows:

- Project Header—including name; capability and acquisition type; approval dates; total approved and in-year budgets; stage; complexity; and image;
- Section 1—Project Summary: including description; current status, including a financial assurance and contingency statement; context, including background, unique features and major risks and issues; and other current sub-projects;
- Section 2—Financial Performance: including the project's budget and expenditure, as well as variations to the budget; in-year variances between budgeted and actual expenditure; and major contracts in place (in addition to quantities delivered as at 30 June 2015);
- Section 3—Schedule Performance: provides information on the design development; test and evaluation process; and forecasts and achievements against key project milestones including Initial Materiel Release (IMR), Final Materiel Release (FMR), Initial Operational Capability (IOC) and Final Operational Capability (FOC);
- Section 4—Materiel Capability Delivery Performance: provides a summary of the Defence's assessment of its progress on delivering key capabilities and whether the milestones were achieved;
- Section 5—Major Risks and Issues: outlines the major risks and issues of the project and remedial actions undertaken for each;
- Section 6—Project Maturity: provides a summary of the project maturity as defined by Defence and a comparison against the benchmark score;
- Section 7—Lessons Learned: outlines the key lessons that have been learned at the project level (further information on lessons learned by the Defence are included in the DMO's Appendix 3); and
- Section 8—Project Line Management: details current project management responsibilities within the Defence.[10]

3.12 In terms of presentation, the PDSSs were largely unchanged from both the 2011-12 MPR, 2012-13 MPR and 2013-14 MPR.

9 *Major Projects Report 2014-15*, p. 8.

10 *Major Projects Report 2014-15*, p. 10.

Major Projects reviewed in 2014-15

General

3.13 In 2014-15, the DMO managed over $11 billion in of acquisition and sustainment programs and other management services. As at 30 June 2015, DMO managed 181 major Defence equipment acquisition projects (major projects) with an average value of $530.5 million.[11] Total value of the 25 MPR projects is $60.4 billion.

3.14 The MPR examines 25 of the largest and most technically challenging of these. The key aspects of this MPR are:

- as at 30 June 2015, all projects are delivering capability within the approved budget. Government is considering a real cost increase for the Air Warfare Destroyer Build (AWD) project;
- analysis has identified that average schedule slippage to Final Materiel Release (FMR), the point at which the DMO has delivered all of the approved materiel requirements, is 14 per cent for the 25 projects in this year's sample compared with 11 per cent for the 30 projects in last year's sample (noting that 23 projects are common to both years);
- the removal of seven projects reported in the 2013-14 MPR (F/A-18 Hornet Upgrade; Guided Missile Frigate Upgrade; Next Generation SATCOM Capability; High Frequency Modernisation; SM-1 Missile Replacement; Artillery Replacement and Follow-on Stand Off Weapon); and
- the inclusion of two projects (Maritime Communications Modernisation and Maritime Patrol and Response Aircraft System (Boeing P-8A Poseidon)) bringing the total number of reported projects to 25.[12]

3.15 The MPR only covers 25 of the 181 major projects as at 30 June 2015 (14 per cent of the Approved Major Capital Investment Program and 61 per cent by value), so caution must be applied when extrapolating any analysis to the entirety of Defence's acquisition effort. This is because the projects in the MPR are not necessarily representative of all projects: the 25 projects are the largest by budget, at the time of inclusion and, in general, involve higher levels of complexity than other Defence projects with relatively smaller budgets.[13]

11 *Major Projects Report 2014-15*, p. 85.

12 *Major Projects Report 2014-15*, p. 85.

13 *Major Projects Report 2014-15*, p. 99.

Table 1 –2014-15 MPR Projects and Approved Budgets at 30 June 2015[14]

Project Number	Project Name	Project Name Abbreviation	2014-15 In-Year Budget $m	Total Approved Project Budget $m
AIR 6000 Phase 2A/2B	New Air Combat Capability	Joint Strike Fighter	296.5	15,181.1
SEA 4000 Phase 3	Air Warfare Destroyer Build	AWD Ships	763.2	7,891.1
AIR 7000 Phase 2B	Maritime Patrol and Response Aircraft System	P-8A Poseidon	516.4	3,977.8
AIR 5077 Phase 3	Airborne Early Warning and Control Aircraft	Wedgetail	53.7	3,893.2
AIR 9000 Phase 2/4/6	Multi-Role Helicopter	MRH90 Helicopters	299.4	3,747.5
AIR 5349 Phase 3	EA-18G Growler Airborne Electronic Attack Capability	Growler	1,202.5	3,531.4
AIR 9000 Phase 8	Future Naval Aviation Combat System Helicopter	MH-60R Seahawk	670.8	3,408.5
LAND 121 Phase 3B	Medium Heavy Capability, Field Vehicles, Modules and Trailers	Overlander Medium/Heavy	107.5	3,387.6
JP 2048 Phase 4A/4B	Amphibious Ships (LHD)	LHD Ships	86.6	3,091.0
AIR 87 Phase 2	Armed Reconnaissance Helicopter	ARH Tiger Helicopters	1.2	2,032.7
AIR 5402	Air to Air Refuelling Capability	Air to Air Refuel	107.4	1,822.3
AIR 8000 Phase 2	Battlefield Airlift – Caribou Replacement	Battlefield Airlifter	271.5	1,369.2
LAND 116 Phase 3	Bushmaster Protected Mobility Vehicle	Bushmaster Vehicles	67.6	1,250.5
LAND 121 Phase 3A	Field Vehicles and Trailers	Overlander Light	127.5	1,015.7
SEA 1448 Phase 2B	ANZAC Anti-Ship Missile Defence	ANZAC ASMD 2B	75.2	678.6
AIR 9000 Phase 5C	Additional Medium Lift Helicopters	Additional Chinook	137.8	633.8
JP 2072 Phase 2A	Battlespace Communications System	Battle Comm. Sys. (Land)	17.1	461.9
SEA 1439 Phase 4A	Collins Replacement Combat System	Collins RCS	1.4	450.4
SEA 1442 Phase 4	Maritime Communications Modernisation[204]	Maritime Comms	32.3	442.1
SEA 1429 Phase 2	Replacement Heavyweight Torpedo	Hw Torpedo	5.2	427.9
JP 2008 Phase 5A	Indian Ocean Region UHF SATCOM	UHF SATCOM	5.2	420.4
SEA 1439 Phase 3	Collins Class Submarine Reliability and Sustainability	Collins R&S	13.7	411.7
SEA 1448 Phase 2A	ANZAC Anti-Ship Missile Defence	ANZAC ASMD 2A	26.8	386.8

14 *Major Projects Report 2014-15,* p. 91.

LAND 75 Phase 3.4	Battlefield Command Support System	Battle Comm. Sys.	21.3	313.0
JP 2048 Phase 3	Amphibious Watercraft Replacement	LHD Landing Craft	57.6	236.2
Total			**4,965.4**	**60,462.4**

Source: ANAO, Major Projects Report 2014-15, p. 7.

Entry and Exit of Projects

3.16 A summary of the projects exited from the 2014-15 MPR is contained in Table 2.

Table 2 – Projects that have exited the MPR

Project Number	Project	Level of Development	Government approved budget	Expenditure to Date $m	Remaining Budget $m	FMR Achieved/ Forecast	FOC Achieved/ Forecast	Reason for Exit
AIR 5376	F/A 18 Hornet Upgrade	AMOTS	1,882.6	1,655.5	227.1	Sept 12	Oct 14	FMR achieved
AIR 5418	Follow on stand Off Weapon	AMOTS	318.6	284.1	34.5	Sept 13	Jan 14	FOC achieved
JP 2008 Phase 4	Next Gen SATCOM Capability	MOTS	869.5	568.9	300.6	June 14	July 15	FMR achieved
JP 2043	High Frequency Modernisation	Developmental	580.1	469.3	110.8	Dec 16	Dec 16	JCPAA approval
LAND 17 Phase 1A	Artillery Replacement	MOTS	159.5	158.5	1.0	Sept 13	Oct 14	FMR achieved
SEA 1390 Phase 2.1	Guided Missile Frigate Upgrade	Developmental	1,453.2	1,373.6	79.5	Mar 16	Mar 16	JCPAA approval
SEA 1390 Phase 4B	SM-1 Missile Replacement	AMOTS	413.7	344.1	69.6	Feb 15	Jun 15	JCPAA approval

Source: ANAO, Major Projects Report 2014-15, Expurgated version of Table 1.4 pp. 97-98.

3.17 A summary of the new projects that have been included in the 2014-15 MPR is contained in Table 3.

Table 3 – New Projects included in the 2014-15 MPR

Project Number	Project Name	Project Name Abbreviation	2014-15 In-Year Budget $m	Total Approved Project Budget $m
AIR 7000 Phase 2B	Maritime Patrol and Response Aircraft System (Boeing P-8A Poseidon)	P-8A Poseidon	516.4	3,997.8
SEA 1442 Phase 4A	Maritime Communications Modernisation	Maritime Comms	32.3	442.1

Source: ANAO, Major Projects Report 2014-15, Expurgated version of Table 1.2, p. 91.

Projects of Concern at 30 June 2015

3.18 Projects of Concern (PoC) are those projects identified as having very significant technical, cost and/or schedule difficulties. The primary objective of the PoC regime is to assist with the implementation of an agreed remediation plan. Projects listed as PoC receive a higher level of oversight and management and undertake increased reporting to Government. Since 2008, 23 projects, with a total value of $30.4 billion, have been managed as PoC. There are six active PoC (listed in Table 4) with a total value of $12.8 billion as at 30 June 2015. In 2014-15, the Air to Air Refuelling project was removed after successful remediation of technical issues, and the Australian Defence Satellite Communications Terrestrial Enhancement (JP 2008 Phase 3F), was added as a PoC.[15]

Table 4 – List of Projects of Concern as at 30 June 2015[16]

Project Name	Project Number	Date Added
Collins Class Submarine Sustainment	CN10	November 2008
Multi-Role Helicopter	AIR 9000 Phase 2/4/6	November 2011
Mulwala Redevelopment Project	JP 2086 Phase 1	December 2012
Direct Fire Support Weapons	LAND 40 Phase 2	December 2012
Air Warfare Destroyer Build	SEA 4000 Phase 3	June 2014
Australian Defence Satellite Communications Terrestrial Enhancement	JP 2008 Phase 3F	September 2014

Source: ANAO, Major Projects Report 2014-15, p. 89.

ANAO's review

3.19 The ANAO's review scope and approach is explained in Part 1 of the MPR. There the ANAO makes a number of points regarding their methods and approach:

- The MPR examines systemic issues and provides longitudinal analysis for the 25 projects reviewed, and may also reflect on, or have implications for, general project management practices, including overall performance, or financial matters.[17]
- While the ANAO's work is appropriate for the purpose of providing an Independent Review Report in accordance with Australian Standard on Assurance Engagements 3000, the review of individual PDSSs is not as

15 *Major Projects Report 2014-15*, p. 89.
16 *Major Projects Report 2014-15*, p. 89.
17 *Major Projects Report 2014-15*, p. 22.

extensive as individual performance and financial statements audits conducted by the ANAO, in terms of the nature and scope of issues covered, and the extent to which evidence is required by the ANAO. Consequently, the level of assurance provided by this review in relation to the 25 Major Projects is less than that provided by our program of audits.[18]

3.20 In 2014–15, the results of the ANAO's priority assurance review of the 25 PDSSs was that nothing had come to the attention of the ANAO that caused them to believe that the information and data in the PDSSs, within the scope of its review, had not been prepared, in all material respects, in accordance with the Guidelines.[19]

Total Schedule Performance

3.21 The total schedule slippage for the 25 Major Projects to date is 768 months when compared to the initial prediction when first approved by government. This slippage represents a 28 per cent increase on the expected schedule since the main investment decision.[20] Of the 25 projects in the 2014–15 report, 17 have experienced schedule slippage. [21]

3.22 The total schedule slippage across the 2014–15 Major Projects of 768 months, is 347 months lower than the figure of 1,115 months reported in the 2013–14 report. The difference, however, is mainly due to projects with large amounts of accumulated schedule slippage exiting the review at the end of 2013–14, partially offset by in-year schedule slippage.[22]

3.23 The reasons for schedule slippage often include underestimation of the difficulties associated with technical factors such as design problems, industry capacity and capability, difficulties in system integration to achieve the required capability, or emergent work associated with upgrades. In other cases, a project office's ability to gain access to the platform for upgrading can delay the schedule (for example, the two Collins submarine projects and Heavyweight Torpedo).[23]

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18 *Major Projects Report 2014-15*, p. 22.

19 *Major Projects Report 2014-15*, p. 40.

20 In instances where a Major Project has multiple segments/capabilities with separate Final Operational Capability (FOC) dates, the ANAO has used the project's current lead/main capability FOC for calculating schedule performance. Defence's approach is to use the final FOC date for a project listed in the 2014–15 PDSSs. These approaches, both valid, led to a small difference in the calculated percentage by which the Major Projects' total schedule has slipped for the 2014–15 MPR (ANAO—28 per cent; Defence—27.8 per cent).

21 *Major Projects Report 2014-15*, p. 52.

22 *Major Projects Report 2014-15*, p. 52.

23 *Major Projects Report 2014-15*, p. 52.

3.24 A closer examination of the reasons for schedule slippage demonstrates the importance of initial assessments of the purchase type, i.e. MOTS, Australianised MOTS or developmental. Two projects, MRH90 Helicopters and ARH Tiger Helicopters, were misclassified as MOTS when the projects were both actually Australianised MOTS (i.e. more developmental), which has resulted in extended schedule slippage. [24]

In-year schedule performance

3.25 In 2014–15, there was a total schedule slippage of 41 months in the forecast achievement of FOC for the 25 Major Projects. In-year project performance, measured by slippage over the last 12 months, may not reflect the project trend. The three projects below demonstrate that some recovery of previously anticipated project slippage has occurred:

- Wedgetail—achieved FOC in May 2015, one month ahead of the revised forecast schedule;
- Overlander Light—currently expects to achieve FOC in October 2016, three months later than originally planned, but five months ahead of the 2013–14 forecast schedule; and
- Collins R&S—changes in the Full Cycle Docking Schedule have resulted in the project now predicting the achievement of FOC in May 2022, four months ahead of the 2013–14 forecast schedule of September 2022.[25]

3.26 In-year schedule slippage involved the following eight projects103 (the explanation provided, drawn from the 2014–15 PDSSs, may also include the reasons for prior slippage):

- Joint Strike Fighter—minor delay resulting from the reassessment of the projected schedule;
- AWD Ships—delays reflected in the Comprehensive Cost Review104, which indicated further delays in the delivery of the three ships by 15, 12 and 12 months respectively105, this impact has flowed through to the subsequent major milestones;
- Overlander Medium/Heavy—there has been minor delays of two months this year, however the project still expects to achieve FOC in March 2023, nine months ahead of the reapproved schedule;
- Air to Air Refuel—delays resulting from issues around the Aerial Refuelling Boom System, in particular the fleet modification program

24 *Major Projects Report 2014-15*, p. 52.

25 *Major Projects Report 2014-15*, p. 54.

to upgrade all aircraft to the final boom configuration and service release of the boom capability;

- Battlefield Airlifter—delays resulting from aircraft production setbacks, the acquisition of mature training system devices and delays to approvals for construction of facilities;
- Hw Torpedo—slippage resulting from changes to the Full Cycle Docking schedule affecting the installation schedule based on submarine availability;
- Battle Comm. Sys.—minor delay resulting from the certification of the achievement of FOC; and
- LHD Landing Craft—delays resulting from the supply of supporting products, such as training and spare parts being delivered to the contracted schedule rather than earlier than contracted as reported in the 2013–14 report.[26]

Project maturity framework

3.27 Initially introduced as Project Risk Scores in 2004 and later renamed Project Maturity Scores in 2005, they have been a feature of the Major Projects Report since inception in 2007–08. The DMO Project Management Manual 2012, defines a maturity score as:

> The quantification, in a simple and communicable manner, of the relative maturity of capital investment projects as they progress through the capability development and acquisition life cycle.[27]

3.28 Maturity scores are a composite indicator, constructed through the assessment and summation of seven different attributes, which cumulatively form a project 'maturity score'. Project Maturity is a composite performance indicator available for all Major Projects, for decision making, and to assess their overall status.[28]

3.29 Historically, while the DMO/Defence had raised some doubts about the effectiveness of their maturity score framework, they agreed to retain maturity scores following a JCPAA recommendation.[29] The Committee viewed the retention of maturity scores as important in relation to providing a measure of capability delivered for each project, until a measure equal to or better than current arrangements is available.

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26 *Major Projects Report 2014-15*, p. 54.

27 Department of Defence, DMM (PROJ) 1-0-001, *DMO Project Management Manual 2012*, April 2012, Glossary, p. 75.

28 Department of Defence, *Defence Capability Plan 2012*, July 2012, pp. 3–4.

29 JCPAA, *Report 442*, *Inquiry into the 2012–13 Defence Materiel Organisation Major Projects Report*, May 2014, Recommendation 8, p. 39.

Recently, the decision to maintain maturity scores, while seeking to develop an improved measure, was again reaffirmed by Defence to the ANAO in the context of this 2014–15 review.[30]

3.30 In 2014–15, Defence also indicated that the organisation is relying less on project maturity scores and are instead moving towards other project management tools, such as the Materiel Implementation Risk Assessment (MIRA).[31] The MIRA is used during the First Pass Approval stage for projects and is designed to assist project offices in submitting details of their top five risks in the acquisition business case for cabinet submission. The DMO Project Risk Management Manual 2013 defines MIRA as:

> A summary of the most significant risks (as recorded in the project risk register) that will impact on DMO's ability to deliver the Materiel System (Mission and Support System) outcomes on time, within budget, and to the required scope and quality.[32]

3.31 As the MIRA outlines a project's key risks at only one point in time, government First Pass Approval, the ANAO notes that for reporting purposes, the MIRA does not provide the same level of oversight on a project's delivered capability as maturity scores. During the course of the review, the ANAO reviewed the MIRA for new projects, to ensure that the risks disclosed in the MIRA were included in the project risk registers. The results of which were consistent with general alignment with current PDSS disclosures, with any differences due to the passage of time, increased project knowledge, and risk management efforts.[33]

3.32 However, comparing the maturity score against its expected life cycle gate benchmark provides internal and external stakeholders with an indication of a project's progress. This may trigger further management attention or provide confidence that progress against the appropriate maturity score benchmark is satisfactory.[34]

3.33 While the ANAO has previously raised inconsistency in the application of project maturity scores as an issue, and as maintained in this review, the

30 *Major Projects Report 2014-15*, p. 31.

31 At the MPR public hearing on 27 February 2015, Mr Harry Dunstall, then Deputy Chief Executive Officer, Defence Materiel Organisation, stated with regard to the Project Maturity Scores, that:

> *We are tending not to use the project maturity score as a project management tool. We now have a system which we call MIRA, the Materiel Implementation Risk Assessment, which gives a narrative, and we are tending to manage our projects through mechanisms other than the project maturity score.*

32 Department of Defence, DMM (PROJ) 11-0-002, *DMO Project Risk Management Manual 2013*, July 2013, p. 119, cited in *Major Projects Report 2014-15*, p. 31.

33 *Major Projects Report 2014-15*, p. 32.

34 *Major Projects Report 2014-15*, p. 32.

ANAO noted that project offices were more consistently assigning maturity scores than in previous years. While some subjectivity remains, in the context of a framework that relies upon the application of professional judgement, across a diverse range of project circumstances, with the detailed guidance available, assigning a maturity score is a repeatable process, and is appropriate for external review or audit.[35]

3.34 As previously noted by the ANAO, the guidance underpinning the attribution of maturity scores would benefit from a review for internal consistency and relationship to the Defence's contemporary business. For example, allocating approximately 50 per cent of the maturity score at Second Pass Approval, regardless of acquisition type, is often inconsistent with the proportion of project budget expended, and the remaining work required in order to deliver the project.[36]

3.35 Further, the existing project maturity score model does not always effectively reflect a project's progress during the often protracted build phase, particularly for developmental projects. During this phase it can be expected that maximum expenditure will occur, and risks realised, some of which will only emerge as test and evaluation activities are pursued through to acceptance into operational service.[37]

3.36 Finally, while the guidance underpinning maturity scores was due for review in September 2012, this review is not yet finalised. The ANAO was advised that while work had occurred to review the guidance, the release of the *First Principles Review* meant that the guidance would require further consideration.[38]

3.37 The ANAO has stated that it will continue to review the framework and attribution of maturity scores in subsequent reviews.[39]

35 *Major Projects Report 2014-15*, p. 32.
36 *Major Projects Report 2014-15*, p. 32.
37 *Major Projects Report 2014-15*, p. 32.
38 *Major Projects Report 2014-15*, p. 32.
39 *Major Projects Report 2013-14*, p. 32.