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March 2004

The Honourable George Hickes
Speaker of the House
Room 244, Legislative Building
Winnipeg, Manitoba
R3C 0V8

Dear Sir:

I have the honour to transmit herewith my report on *Attributes of Managing and Reporting Results: A Survey of Senior Management* to be laid before Members of the Legislative Assembly in accordance with the provisions of Section 28 of The Auditor General Act.

Respectfully submitted,

Jon W. Singleton, CA•CISA
Auditor General

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This report presents a conceptual framework on Managing and Reporting Results (M&RR) and the findings from a survey we conducted among senior Manitoba civil servants. Part of the survey invited respondents to provide any general observations they had regarding M&RR. Those who provided additional observations expressed the view that M&RR is difficult to implement in their context which they described as one in which: resources are stretched; management has limited administrative flexibility over departmental budgets and filling of staffing vacancies; and political decision-making may mean a department's focus is diverted from planning and managing long-term outcomes to managing crises and issues of the day. Some respondents believe that resourcing is the main impediment to effective performance in implementing the principles of M&RR. This sentiment was captured by a respondent observation that, "*most of us find ourselves already snowed under just trying to keep the programs afloat with constant decreasing dollars and inadequate funding*".

The principles of M&RR become all the more important when resources are stretched. Planning and performance measurement for instance can make a meaningful contribution towards determining where to place those scare resources, and whether the activities of a department are indeed achieving expected results and are continuing to benefit the client groups who are the intended beneficiaries. As such, performance measurement is a vital management tool that can guide decision-making on where best to allocate resources.

By reporting to the public on departmental priorities, performance measurement and actual results, a department can inform citizens on its operating environment, the challenges of addressing competing interests and issues, and the focus the organization has selected along with the rationale for the chosen direction. This in turn provides citizens with knowledge they need to engage in public debate and discussion with elected officials about the priorities and results. In this way, government and cabinet ministers maintain a transparent and accountable relationship with the citizens whom they serve.

In my December 2003 *Follow-Up On Previously Issued Recommendations on Business Planning and Performance Measurement* Report to the Legislature, I pointed out that there is no requirement for departments to prepare strategic/business plans that are reviewed and approved by Government or one of its committees. The Government's position on this is that a "flexible approach to planning" is preferred and that departments are expected to submit a Priorities and Strategies Overview with their estimates information. While this requirement is a step in the right direction, we continue to believe our recommendation for departments to adopt strategic/business plans using best practices in developing such plans is still relevant and can be implemented within the framework of a "flexible approach to planning". In fact the survey results bear out the need to reinstitute a requirement for strategic/business planning. For the most part, fewer than 40% of respondents rated their performance in relation to the attributes of planning and operational processes as "effective" or "extremely effective".

Readers examining the survey results in **Appendix 3** can either choose to focus on the proportion of respondents who self-assessed their department's performance relative to the attributes of M&RR as "adequate", or else the proportion who rated departmental

performance as "effective", "extremely effective", "somewhat ineffective" and "completely ineffective". If you set your standards at only achieving that which is "adequate" performance then you will conclude that since, in a good many instances, at least 40% of respondents rated performance as "adequate", that this is satisfactory and no particular action is needed to produce higher ratings. If on the other hand you set your sights on achieving excellence, then the fact that for the most part fewer than 40% of respondents rated their performance as "effective" or "extremely effective" would be a signal that change is necessary. Continuous learning and improvement are generally accepted best practices and it is in this spirit that we support striving for excellence in performance. Thus, from our point of view, the survey results in this report suggest it is time for government to build on its activities in the area of planning and performance measurement by following the lead of most other Canadian jurisdictions. In most provinces, strategic/business plans are a requirement and are available to the public in some form. In half of Canada's provinces, the commitment is so strong that they have adopted legislation on strategic planning and performance measurement that requires ministries to prepare and publish strategic plans and to report their performance in relation to their plan on an annual basis.

Clearly, there are important steps the Government should be taking to better inform Manitobans about its activities in a transparent and accountable manner.

Jon W. Singleton, CA•CISA

Part 1

BACKGROUND

Historically, management practices in the public sector have focused on managing resources, activities and processes. By contrast, today's public sector management practices are focused on managing and reporting results (M&RR). Such an approach is aimed at balancing out the focus on resources, activities and processes by placing more attention on outputs and impacts or effects (results) of government initiatives. This shift is coupled with an increased focus on public reporting to legislators and citizens which goes beyond reporting on financial data and initiatives implemented. Now more emphasis is placed on presenting how well an organization is doing at achieving its planned results.

Part 1 of this report presents the main attributes of M&RR. Part 2 presents the results of a survey we undertook of senior management within Manitoba Government departments to determine the degree of consensus around our attributes of M&RR. The survey also asked senior management to assess how effective they believe they are in M&RR thus providing a picture of those aspects of M&RR that represent a challenge in their implementation.

AUDITING GOVERNMENT PRACTICES IN M&RR

Currently, audit standards for auditing M&RR do not exist. Thus we have developed the attributes presented in Part 1 of this report. These attributes were compiled based on a review of the literature and work undertaken in other legislative audit offices. Through the survey (to be discussed in Part 2) we were able to ascertain the extent to which there is consensus around our attributes. Given the general widespread support for our attributes of M&RR, we will use them in future audit work to determine whether government initiatives are being implemented in a manner that is consistent with them.

DEFINING M&RR

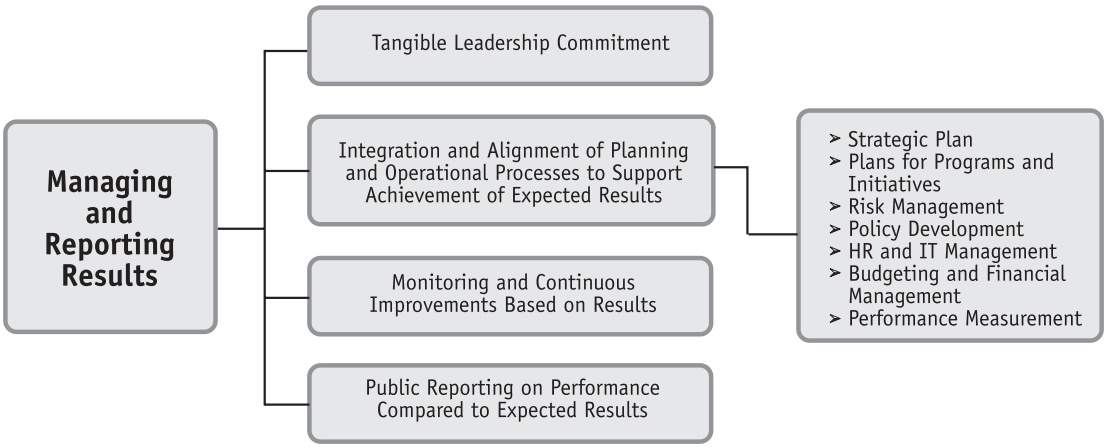
M&RR is about defining the desired results of an initiative, measuring progress toward achieving those results, and ultimately reporting on the results achieved. Central to M&RR is the concept of integrating and aligning of functions such as planning, risk management, budgeting, human resource management, and performance measurement towards the achievement of expected results. As well, it involves feeding back lessons learned into on-going and new initiatives. Alternatively put, M&RR is about a "results chain" linking the steps by which inputs (human, physical and financial resources) are transformed into activities, for the ultimate purpose of producing results that are publicly reported.[1] The value of approaching M&RR as a "results chain", is that it makes explicit the underlying assumption that an initiative should not be undertaken if a reasonable case cannot be made at the outset that it will contribute to the results it is expected to achieve, and no existing initiative should continue to operate as initially designed if it becomes clear through performance measurement that it is not producing the anticipated results.[2]

[1] See Appendix 2 for an illustration of a results chain.
[2] Mark Schacter, *Results-Based Management and Multilateral Programming at CIDA: A Discussion Paper*, page 2.

Figure 1 provides a schematic depiction of the main attributes of M&RR. Each of the attributes in **Figure 1** is discussed in turn. Refer also to **Appendix 1** which contains definitions of terms used in this report.

FIGURE 1

A Model of Managing and Reporting Results[3]



ATTRIBUTES OF M&RR

1. Tangible Leadership Commitment

To transform an organization from a focus on processes to a focus on results requires tangible leadership commitment. An organization's ability to respond to change is determined in large measure by the actions of its leaders at all levels of the organization. Thus it is not enough for leaders to simply state a commitment to a given direction. Their commitment must be translated into tangible actions that demonstrate the commitment. **Figure 2** identifies some concrete ways in which persons in leadership positions can demonstrate commitment to M&RR.

[3] See also the Manitoba Civil Service Commission's *Human Resource Policy Manual*, Section 1, which describes effective management as "goal-oriented".

FIGURE 2

Leadership Behaviour In Support Of M&RR	
Tangible Leadership	**Examples of Steps That Can Be Taken**
Be An Agent Of Change • Foster receptiveness throughout the organization towards implementing change.	✓ Cultural change needs a lot of cheerleading. Take every opportunity - meetings, memos, presentations, briefings - to talk-up M&RR. ✓ Engage in ongoing two-way communication with staff to offset the ambiguity, counteract the confusion, shift attitudes and keep staff on track. ✓ Seek out those who support the new approach and enlist them in promoting M&RR. ✓ Identify the root causes of any resistance or fear then take action to address these. ✓ Assess the organization's readiness to change and develop strategies to shift the organization's culture. ✓ Invite persons whose organization has been using M&RR to come and share with your staff lessons learned. ✓ Sell M&RR through some quick wins that prove early on in the process that the effort is well conceived and is, in fact, working. ✓ Regularly meet with staff charged with implementing M&RR to discuss any concerns about how the implementation is proceeding.
Establish Expectations And Reward Results • Set standards of quality for the organization and ensure that they are being met. • Maintain clear accountabilities for results. • Establish a performance appraisal system for staff that is linked to expected results.	✓ Determine and communicate the measurable improvements/changes to be achieved through M&RR. ✓ Track progress so that staff know you are serious about the cultural shift you are trying to bring about. ✓ Hold staff accountable for cultural change by placing clear expectations on them, monitoring their performance and reflecting it in individual performance appraisals. ✓ Reward and recognize desired behaviour and results through, for example: good performance appraisals; raises and promotions; giving of your time and attention to top performers not to complainers and those who resist change; and an awards program which can include plaques, certificates or ceremonies as a way to celebrate success. ✓ Do not underestimate the power of psychological rewards or incentives.
Lead By Example • Adopt best management practices. Integrate continuous improvements into the organization's processes.	✓ "Walk the talk." For instance, if you make decisions inconsistent with what performance measurement data reveals, you cannot expect staff to use performance information in meaningful ways. ✓ Turn innovations that fail into opportunities to improve performance and promote other creative responses - not occasions to blame and punish.
Monitor Organizational Effectiveness • Ensure performance measurement and program evaluations are in place to gauge organizational effectiveness.	✓ Be clear on the desired result of a particular policy or program and make sure that indicators are developed for measuring whether the desired impact is being achieved. ✓ Every policy or program exists either to ameliorate certain situations or to prevent the occurrence of certain results. The root issues or problems that lead to a policy or program can therefore provide the seeds of potential indicators by which to measure progress in achieving the policy or program goals. ✓ Develop a set of criteria to guide decision-making regarding which policies or programs will need to be evaluated. (Due to resource limitations, not all policies and programs can be the subject of an evaluation.)[4] ✓ Decisions around which policies or programs to evaluate should be made at the outset when the policy/program is introduced, not as an after thought.
Make Decisions Based On Evidence • Use performance measurement and evaluation data to inform decision-making.	✓ Use performance information in making decisions regarding the original goals of a policy or program, the manner in which the organization delivers its various initiatives, the allocation of resources within the organization, continuous improvement, and the organization's reward system to individuals and work teams/units.
Strengthen Competencies/Skills • Build capacity to address weaknesses/gaps in the organization's performance.	✓ Invite persons whose organizations have been using M&RR to come and share with your staff lessons learned. ✓ Direct and align support systems - human, physical and financial resources - towards making change happen. ✓ Provide training and mentoring. ✓ Foster an environment of learning, experimentation and innovation, not fear.

[4] For criteria by which to determine which policies/programs to evaluate, see *A Guide To Policy Development*, Section 8.5, page 29. Office of the Auditor General. January 2003.

2. Integration and Alignment of Planning and Operational Processes to Support Achievement of Expected Results

At the heart of M&RR is the concept of directing all resources – human, physical and financial – towards the realization of the desired results. This means that an organization ensures that it's strategic planning, policies and programs, resourcing, performance measurement and evaluation all serve the goals and objectives that it has set for itself.

2.1 Targets

A crucial characteristic of good strategic planning, policy and program development is that an organization is clear on the results it is trying to achieve. Clear results are those that have a measurable target attached to them.

Targets do not necessarily have to be expressed as a single number. A target might be expressed as:

- meeting a specified range;
- a scale of accomplishments such as "Good", "Fair" and "Poor" with the characteristics or attributes of each element of the scale being clearly defined by the organization; or
- making a significant contribution to a particular result where "significant" is clearly defined by the organization.

Figure 3 provides some questions to consider in developing or reviewing the suitability of existing targets.

FIGURE 3

Features Of Effective Targets	
Questions to Consider	**Desirable Approaches**
Do Targets Focus Too Much On The Delivery Process? If the emphasis of targets is exclusively on how quickly a service is delivered, this may be at the detriment of the overall quality of the service.	⇨ Targets should be established in relation to several aspects of performance: outcomes, output, financial, service accuracy, client satisfaction, expanding access, and unit cost. Selecting targets in relation to dimensions beyond outputs ensures that an organization is seeking to deliver its planned results effectively and efficiently.
Are Targets Sufficiently Challenging Or Stretching? If targets are consistently set on the basis of historical information and past performance, existing ways of delivering services may continue and opportunities to make significant improvements or to be innovative may be lost.	⇨ Targets should be set that reflect both changes in public expectations and the opportunities offered by new technologies and partnerships. To minimize the risk of targets not being sufficiently stretching, targets should be subject to some external challenges, for example, through benchmarking with similar organizations, independent review by professional experts, or by involving organizations representing client and stakeholder interests.
Do Targets Set Clear And Consistent Standards? Citizens or persons using a service should know what to expect from the service.	⇨ Sufficient attention should be directed at the importance of gaining and maintaining trust and confidence in the role of the organization.
Are Targets Set In Relation To What Matters? If targets are established for those aspects of a service that are relatively easy to measure, there is the risk that targets are not being established in areas of greatest impact on quality of service.	⇨ In setting targets, priority should be given to improvements most likely to benefit users of services. Determining what is most likely to benefit users should involve consulting them.
Are Targets Having A Perverse Effect? Targets may inadvertently encourage behaviours in staff which mean that their efforts are not consistent with the overall planned results.	⇨ To meet a target to process a certain number of benefit claims for instance, might result in staff giving priority to claims that are easier to deal with thus increasing the risk that some beneficiaries may be excluded or receive a lower standard of service. Monitoring and analysis of performance in relation to planned results would highlight any unintended impacts of a particular target thus enabling refinement of the target. (e.g., In the particular case given here, it may be that two targets are needed: one that relates to more complex complaints, and another for more routine complaints.)

2.2 Consultation

The process of identifying the results to aim for should involve consultations with clients and stakeholders that are internal and external to the organization. Involving clients and stakeholders in determining what the desired results should be includes, by extension, consulting them on the targets and indicators for measuring whether results are actually being achieved.

> In Phoenix, City Auditor Jim Flanagan persuaded five departments to meet with their [clients and stakeholders] to develop measures. "We sat down in a room with people who run these agencies and people who are customers and simply discussed what quality is and what the indicators of success are," he explains. "These were some of the best conversations ever held in Phoenix." [5]

[5] David Osborne and Peter Plastrik. *The Reinventor's Fieldbook: Tools for Transforming Your Government*, pages 260-261.

Clients and stakeholders know what is important to them and what is not and as such, they have a meaningful contribution to make in determining what is relevant to measure. Without client and stakeholder participation, the determination of results to strive for including targets and measures of performance becomes little more than "professionals and bureaucrats deciding what is best for the public".[6]

To be effective, consultation should not be approached in an ad hoc fashion. Organizations should develop a consultation plan in relation to specific initiatives, programs, or policies the organization intends to pursue.[7] The impacts of not consulting or doing it poorly are:

- potential for poor or limited program or policy solutions;
- negative back-lash from clients and stakeholders in reacting to programs or policies;
- lack of program and policy co-ordination; and
- potential to misdirect funds.

2.3 Risk Management

Risks are all the potential uncertainties, obstacles, events, hazards, surprises as well as opportunities affecting the ability of an organization to achieve its planned results. In order to determine which risks require attention, it is necessary to ascertain the risk tolerance of the organization in relation to the identified risks. Alternative courses of action to manage risk can then be developed, assessed, prioritized, evaluated and implemented to manage risk within the risk tolerance of the organization.

Risk management is an essential component of good management. It is a "systematic approach to setting the best course of action under uncertainty by identifying, assessing, understanding, acting on, monitoring, and communicating risk issues" in relation to an organization's strategic plan, goals, objectives and policies.[8] Integrated risk management is a process of incorporating consideration of risk into the day to day planning and decision-making processes (see **Figure 4**).[9] Better decisions are made when supported by a systematic approach to risk management.

[6] Ibid, page 260.
[7] For tips on conducting consultations, see *A Guide To Policy Development*, Section 7, pages 25-26. Office of the Auditor General. January 2003.
[8] Office of the Provincial Controller of Ontario. *Risk Management Policy*, page 1. April 4, 2002.
[9] For a user-friendly how-to-guide on risk management, see *Risk Management Framework for the Government of Ontario*, Version 2.1. Ontario Ministry of Finance. January 24, 2002.

FIGURE 4

Characteristics Of Integrated Risk Management
⇨ The corporate culture is such that staff regularly ask the question, "what are our risks"?
⇨ Everyone within the organization speaks the same language when it comes to risk.
⇨ Risk taking is supported within pre-established and communicated guidelines.
⇨ Risks that are beyond the organization's risk tolerance are clearly stated and action plans are developed, implemented and monitored in relation to such risks.
⇨ Risk management is always a part of the organization's process of developing goals, objectives, policies, programs, plans and other initiatives.
⇨ Systems and processes are in place to monitor risks and to determine acceptable risk tolerance levels.
⇨ The organization periodically evaluates the effectiveness of its risk controls and methods of assessing risk.

2.4 Resourcing

Human resource management, budgeting, financial management, information technology management and policy development should not be stand alone functions that are generally divorced from the central goals and objectives of an organization. Within the framework of M&RR, these operational processes need to be fully integrated into an organization's planning and need to be focused on serving the achievement of the planned results of an organization. **Figure 5** captures the main characteristics of integrating resourcing into managing for results.

FIGURE 5

Aligning Resourcing To Planned Results
Human Resource Management ⇨ Directing human resource management at providing the right number of people to achieve expected results. ⇨ Directing human resource management at providing staff with the right skills to achieve expected results.
Information Technology Management ⇨ Using information technology in a manner that is aimed at providing data that relates to the expected results.
Budgeting And Financial Management ⇨ Aligning budgeting to expected results. ⇨ Incorporating sufficient flexibility within the budget to enable reallocation of resources when necessary.
Policy Development ⇨ Directing policy development efforts in areas that relate to expected results.

2.5 Performance Measurement and Evaluation

Performance measurement systems need to be linked to the organization's key outputs and outcomes. The measures selected need to be directly relate to the planned results. Without this, it is impossible to assess the relative cost effectiveness of delivering services or the likely impact on costs of increases or reductions in service levels. Likewise evaluations need to focus on determining the success of policy and program goals and objectives at producing the desired results over time. Key features of performance measurement and evaluation in a M&RR context are presented in **Figure 6** (see also, **Figure 2**, section on "monitoring organizational effectiveness").

FIGURE 6

Performance Measurement And Evaluation As An Instrument Of M&RR

- ➪ Selecting measures that enable an organization to relate inputs and activities to outputs.
- ➪ Selecting measures that enable an organization to relate inputs and activities to outcomes.
- ➪ Incorporating into job descriptions the requirements for data collection and monitoring of data quality.
- ➪ Allocating staff for the collection and compilation of performance data.
- ➪ Allocating staff for monitoring data quality.
- ➪ Ensuring the accuracy of performance data that is relied upon.
- ➪ Based on performance data, making adjustments to address shortfalls/weaknesses in performance relative to expected results.
- ➪ Maintaining an evaluation framework that is the basis for determining which policies and programs will be evaluated.

3. Monitoring And Continuous Improvements Based On Results

> If you are not going to use performance data to reward employees and organizations, improve work processes, and allocate resources, don't bother gathering it. It will become an expensive, time-consuming paper chase – one that builds cynicism rather than performance.[10]

Having an organizational culture that is oriented towards systematically using performance and evaluation data to make decisions about its initiatives and resource allocations is a central feature of M&RR. Monitoring and continuous improvement cannot be effectively integrated into an organization's values if it is undertaken on an ad hoc basis.

[10] David Osborne and Peter Plastrik. *The Reinventor's Fieldbook: Tools for Transforming Your Government*, page 268.

An effective continuous improvement framework uses a variety of techniques to obtain up to date information on client and stakeholder service needs and preferences together with their assessment of the quality of services they receive and how far this meets their expectations. Approaches for obtaining feedback on quality and efficiency of services include surveys, focus groups, a complaints procedure, internet feedback, and media monitoring. Such information should be used by organizations to establish targets and to regularly review their continued appropriateness.

4. Public Reporting On Performance Compared To Expected Results

Public reporting on results achieved is intended to provide accountability to clients, stakeholders and citizens. The Office of the Auditor General has devoted a separate report detailing the principles of effective public reporting on performance thus here we summarize the key features of such reporting in **Figure 7**.[11]

[11] For specific illustrations on how to fulfill each of the attributes in Figure 7, refer to *Performance Reporting in Annual Reports: Current Practices Among Crown Entities*. Office of the Auditor General of Manitoba. December 2002. (Notwithstanding that the report focuses on crown entities, the report provides a how-to-guide on developing annual reports that demonstrate effective performance reporting.)

FIGURE 7

Attributes of Effective Performance Reporting

Performance Information - Content Characteristics

Expected Results

The performance information should identify:
- The results that an entity intends to achieve (its goals).
- How expected results relate to the vision, mission and mandate of the entity.
- How expected results relate to government's goals and priorities.

Critical Success Factors and Strategies

The performance information should identify:
- Activities to achieve expected results.
- A description of the operating environment.
- Internal and external factors that could impact on the achievement of results.
- Actions to mitigate risks beyond tolerance levels.

Actual Results

The performance information should identify:
- Actual achievements as outputs and outcomes.
- The link between results, activities and costs.
- Variances between actual and intended results with explanations of these variances.
- The extent to which achievements can be attributed to the activities of an entity.

Future Directions

The performance information should identify:
- Activities to address the gap between actual and expected results.
- Future desired directions.
- Internal and external factors that could impact on the achievement of future desired directions.
- Actions to mitigate any constraints identified.

Performance Information - Quality Characteristics

Understandable

Performance information presented should:
- Use language and a style that is simple, free of jargon and concise.
- Use charts, graphs and other visuals in a way that makes a meaningful contribution to explaining performance.
- Have a logical flow.

Relevant

Performance information presented should:
- Relate to expected results, especially outcomes.

Reliable

Performance information presented should:
- Identify data sources.
- Explain data limitations.
- Identify future plans to improve data quality.

Complete and Balanced Information

Performance information presented should:
- Report on successes and shortcomings.
- Report against a balanced set of performance measures.
- Provide performance data over several years.
- Compare performance to other similar entities.

When comparing **Figure 7** with the prescribed content of Manitoba government department annual reports one finds that they are consistent with each other in their emphasis on reporting actual and expected results. The *Departmental Annual Reports Instructions* (*The Instructions*) indicate that one of the objectives of "effective" annual reporting is "to ensure operational accountability is demonstrated by relating planned activities and expected results to actual accomplishments".[12] *The Instructions* further state that the narrative information provided in annual reports should present objectives, major results and significant operational variances for each sub-appropriation or program area. It further indicates that this type of information should be quantifiable wherever possible and should enable an assessment of the results achieved against those intended. If there are significant operational variances, these are to be explained in terms of the external and internal factors that account for the deviations from expected results.[13] Thus it would appear that there is nothing in *The Instructions* that constrains departments from placing greater emphasis on publicly reporting results as presented in **Figure 7**.

[12] Comptroller's Division, Department of Finance. *Departmental Annual Reports Instructions*, page 3. Revised June, 1999.
[13] Ibid, page 12.

Part 2

BACKGROUND

A survey containing attributes of M&RR was sent to Manitoba department deputy ministers, assistant deputy ministers and directors/executive directors. The survey asked respondents to rate the importance of the M&RR attributes proposed by the Office of the Auditor General using a 5-point scale with 1 being "not at all important" and 5 being "extremely important". Respondents were also asked to rate their department's performance in relation to each of the attributes of M&RR using a 5-point scale with 1 being "completely ineffective" and 5 being "extremely effective".

The survey presented M&RR attributes in relation to the four areas discussed in Part 1:

- Leadership Direction and Support,
- Planning and Operational Processes,
- Monitoring and Continuous Reporting, and
- Public Reporting on Results.

The survey was completed by respondents on an anonymous basis – i.e., the survey did not identify the respondent's name nor the name of the department. Findings presented here are based on receiving 111 completed surveys; a response rate of one-third. **Appendix 3** provides a breakdown of the responses in relation to each attribute of M&RR.

In presenting our analysis of survey responses we have intentionally focused on the proportion of those who self-assessed their department's performance relative to the attributes of M&RR as: "effective", "extremely effective", "somewhat ineffective", and "completely ineffective". From our perspective this is a more meaningful approach for it is consistent with a continuous improvement mind set and a desire to strive for achieving that which is excellent performance versus adequate performance.

SYNOPSIS ON THE FINDINGS

Generally, a strong majority of respondents consider the attributes we put forth as "important" or "extremely important". The highest scoring attributes (**Appendix 3**) which respondents rated as "extremely important" are:

- Ensuring that both planning and resourcing are integrated/synchronized to support the achievement of expected results (60%).
- Aligning budgeting to expect results (57%).
- Directing human resource management at providing staff with the right skills to achieve expected results (54%).
- Directing human resource management at providing the right number of staff to achieve expected results (50%).
- Incorporating sufficient flexibility within the budget to enable reallocations when necessary (49%).
- Adopting best practices in managing the department (43%).
- Setting standards of quality for the department (41%).

Attributes that relate to Monitoring and Continuous Improvements received the lowest rating of importance by respondents and among the lowest scores on departmental performance in relation to the "effective" or "very effective" ratings.

In terms of the self-assessment on performance relative to the attributes of M&RR, generally, less than 40% of respondents rated departmental performance as "effective" or extremely effective" (**Appendix 3**). With some exceptions, generally at least 40% of respondents rated their department's performance as "adequate" in relation to the attributes of M&RR.

DETAILS ON THE FINDINGS

Leadership Direction and Support

Importance of Attributes

- Generally, over 85% of respondents consider the Leadership Direction & Support attributes in the survey to be "important" or "extremely important". See **Figure 8**.

Self-Assessment on Performance

- Respondents gave the highest scores (**Figure 8**) to the following attributes which they rated their department as performing "effectively" or "extremely effectively":
  - ⇨ Setting standards of quality for the department (41%).
  - ⇨ Maintaining clear accountabilities for expected results (38%).
- In terms of the attributes that received the lowest scores (**Figure 8**) by respondents for "effective" or "extremely effective" performance by their department, these are:
  - ⇨ Ensuring that evaluation programs are in place to gauge organizational effectiveness (17%).
  - ⇨ Building capacity to address weaknesses/gaps in organizational performance (14%).
  - ⇨ Establishing a performance appraisal system for staff that is linked to expected results (11%)
- A large proportion of respondents (**Appendix 3**) self-assessed their department's performance as "somewhat ineffective" or "completely ineffective" in relation to the following attributes:
  - ⇨ Establishing a performance appraisal system for staff that is linked to expected results (60%).
  - ⇨ Ensuring that evaluation programs are in place to gauge organizational effectiveness (48%).
  - ⇨ Using performance measurement and evaluation data to inform decision-making (45%).

Planning and Operational Processes

Importance of Attributes

- Over 85% of respondents consider the Planning and Operational Processes attributes in the survey to be "important" or "extremely important". See **Figure 9**.

Self-Assessment on Performance

- Respondents gave the highest scores (**Figure 9**) to the following attributes which they rated their department as performing "effectively" or "extremely effectively":
  - ⇨ Consulting clients and stakeholders who are internal to government in developing goals/objectives (46%).
  - ⇨ Consulting with external clients and stakeholders in developing goals/objectives (42%).
  - ⇨ Coordinating planning and implementation of strategies/programs with other departments who may be impacted (39%).
  - ⇨ Developing strategies/programs needed to achieve expected results (38%).
- In terms of the attributes that received the lowest scores (**Figure 9**) by respondents for "effective" or "extremely effective" performance by their department, these are:
  - ⇨ Directing human resource management at providing staff with the right skills to achieve expected results (21%).
  - ⇨ Ensuring that both planning and resourcing are integrated/synchronized to support the achievement of expected results (16%).
  - ⇨ Directing human resource management at providing the right number of people to achieve expected results (12%).
- A large proportion of respondents (**Appendix 3**) self-assessed their department's performance as "somewhat ineffective" or "completely ineffective" in relation to the following attributes:
  - ⇨ Ensuring that both planning and resourcing are integrated/synchronized to support the achievement of expected results (57%).
  - ⇨ Directing human resources management at providing the right number of people to achieve expected results (50%).
  - ⇨ Incorporating sufficient flexibility within the budget to enable reallocation of resources when necessary (45%).

Monitoring and Continuous Improvements

Importance of Attributes

- Generally, 70% of respondents consider the Monitoring and Continuous Improvements attributes in the survey to be "important" or "extremely important". See **Figure 10**.
- It should be noted that the lowest ratings of importance relate to the attributes of Monitoring and Continuous Improvements. Most noteworthy are the scores pertaining to the following which respondents rated as "somewhat unimportant" or "not at all important" (**Appendix 3**):
  - ⇨ Incorporating into job descriptions the requirements for data collection and monitoring of data quality (13%).
  - ⇨ Allocating staff for the collection and compilation of performance data (11%).
  - ⇨ Allocating staff for monitoring data quality (11%).
  - ⇨ Ensuring the accuracy of performance data that is relied upon (6%).

Self-Assessment on Performance

- Respondents gave the highest scores (**Figure 10**) to the following attributes which they rated their department as performing "effectively" or "extremely effectively":
  - ⇨ Selecting measures that enable the department to relate inputs and activities to outputs (23%).
  - ⇨ Selecting measures that enable the department to relate inputs and activities to outcomes (16%).
  - ⇨ Ensuring the accuracy of performance data that is relied upon (16%).
- In terms of the attributes that received the lowest scores (**Figure 10**) by respondents for "effective" or "extremely effective" performance by their department, these are:
  - ⇨ Incorporating into job descriptions the requirements for data collection and monitoring of data quality (11%).
  - ⇨ Maintaining an evaluation framework that is the basis for determining which policies and programs will be evaluated (10%).
- A large proportion of respondents (**Appendix 3**) self-assessed their department's performance as "somewhat ineffective" or "completely ineffective" in relation to the following attributes:
  - ⇨ Allocating staff for monitoring data quality (53%).
  - ⇨ Allocating staff for the collection and compilation of performance data (48%).
  - ⇨ Maintaining an evaluation framework that is the basis for determining which policies and programs will be evaluated (46%).
  - ⇨ Based on performance data, making adjustments to address shortfalls/weaknesses in performance relative to expected results (45%).

Public Reporting On Performance

Importance of Attributes

- Generally, over 80% of respondents consider the Public Reporting on Performance attributes in the survey to be "important" or "extremely important". See **Figure 11**.

Self-Assessment on Performance

- Respondents gave the highest scores (**Figure 11**) to the following attributes which they rated their department as performing "effectively" or "extremely effectively":
  - ⇨ Identification of expected results (33%).
  - ⇨ Identification of the strategies for achieving expected results (31%).
  - ⇨ Presentation of broad future directions of the organization (31%).
  - ⇨ Presentation of actual results achieved (30%).
- In terms of the attributes that received the lowest scores (**Figure 11**) by respondents for "effective" or "extremely effective" performance by their department, these are:
  - ⇨ Reporting comparable data from other similar entities in relation to the key result areas (19%).
  - ⇨ Balanced reporting covering both successes and shortcomings (18%).
  - ⇨ Reporting in relation to a meaningful mix of inputs, outputs and outcome measures (10%).
  - ⇨ Explanations of both data limitations and plans for data improvements (8%).
- A large proportion of respondents (**Appendix 3**) self-assessed their department's performance as "somewhat ineffective" or "completely ineffective" in relation to the following attributes:
  - ⇨ Reporting comparable data from other similar entities in relation to the key result areas (47%).
  - ⇨ Balanced reporting covering both successes and shortcomings (44%).
- Generally, more respondents rated their department's performance in Public Reporting on Performance as "adequate" than they did for other attributes. The highest scores for "adequate" performance on the entire survey are with respect to the following Public Reporting on Performance attributes of:
  - ⇨ Reporting in relation to a meaningful mix of inputs, outputs and outcome measures (59%).
  - ⇨ Explanations of both data limitations and plans for data improvements (56%).

CLOSING WORD

The M&RR survey has provided senior management in departments with an opportunity to reflect on the dimensions of managing for results that are of highest priority to them and to take stock through the self-assessment on performance in relation to the M&RR attributes. This survey has highlighted the fact that generally those who responded to the survey are of the view that there is a substantial gap between what they consider to be important attributes of M&RR and actual performance in implementing M&RR. Especially noteworthy are the scores that relate to the attribute of ensuring that both planning and resourcing (including budgeting, human resource management, and information technology management) are integrated/synchronized to support the achievement of expected results. This attribute received one of the highest scores on importance with 95% of respondents rating it as "important" or "extremely important" while 57% rated their department's performance in this area as "somewhat ineffective" or "completely ineffective". This attribute is singled out as it goes to the heart of what M&RR is all about – i.e., aligning of all available inputs/resources and having them work together in tandem for the purpose of realizing particular goals and objectives.

Another key attribute that received a relatively high score by respondents and a noticeably poor self-assessment score in relation to performance is with respect to establishing a performance appraisal system for staff that is linked to expected results. Here, 84% of respondents rated this attribute as "important" or "very important" while 60% rated performance in relation to the attribute as "somewhat ineffective" or "completely ineffective". This attribute also relates to the central concept of M&RR that being, alignment throughout an organization right down to individual work plans that identify the outputs/achievements that staff need to accomplish in order for the organization's goals and objectives to be fulfilled.

Apart from assisting us in developing an audit tool through which to audit M&RR practices in departments, the survey also provides departments with a general sense of the areas of strength as well as the areas in which they can, on their own initiative, outside the context of our audits, take steps to implement improvements that will bring them more in line with the attributes of M&RR which, from their responses they have told us are of importance.

FIGURE 8

Senior Management's Perspective on Importance of M&RR Criteria Compared with Self-Assessment on Performance in M&RR

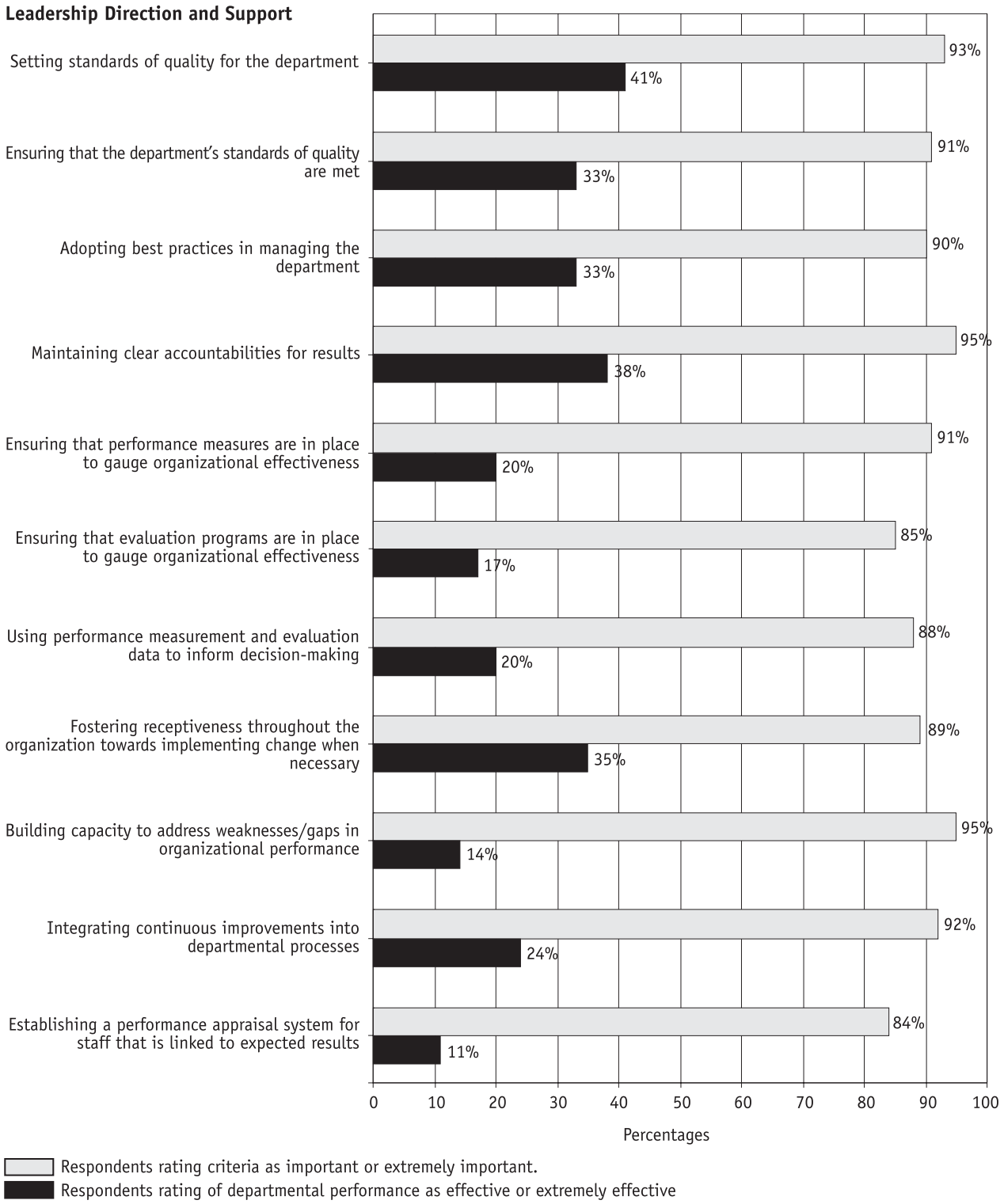


FIGURE 9

Senior Management's Perspective on Importance of M&RR Criteria Compared with Self-Assessment on Performance in M&RR

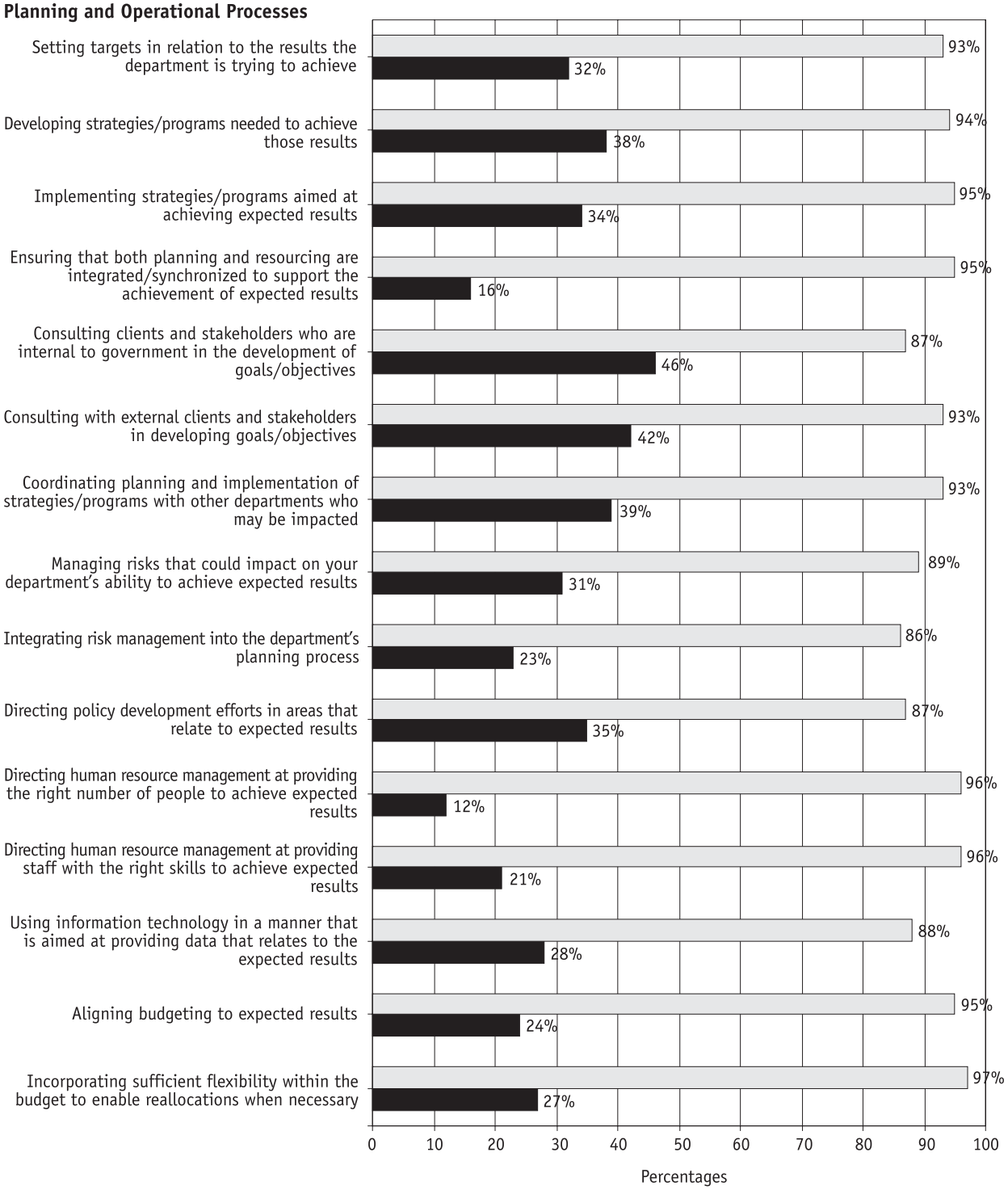


FIGURE 10

Senior Management's Perspective on Importance of M&RR Criteria Compared with Self-Assessment on Performance in M&RR

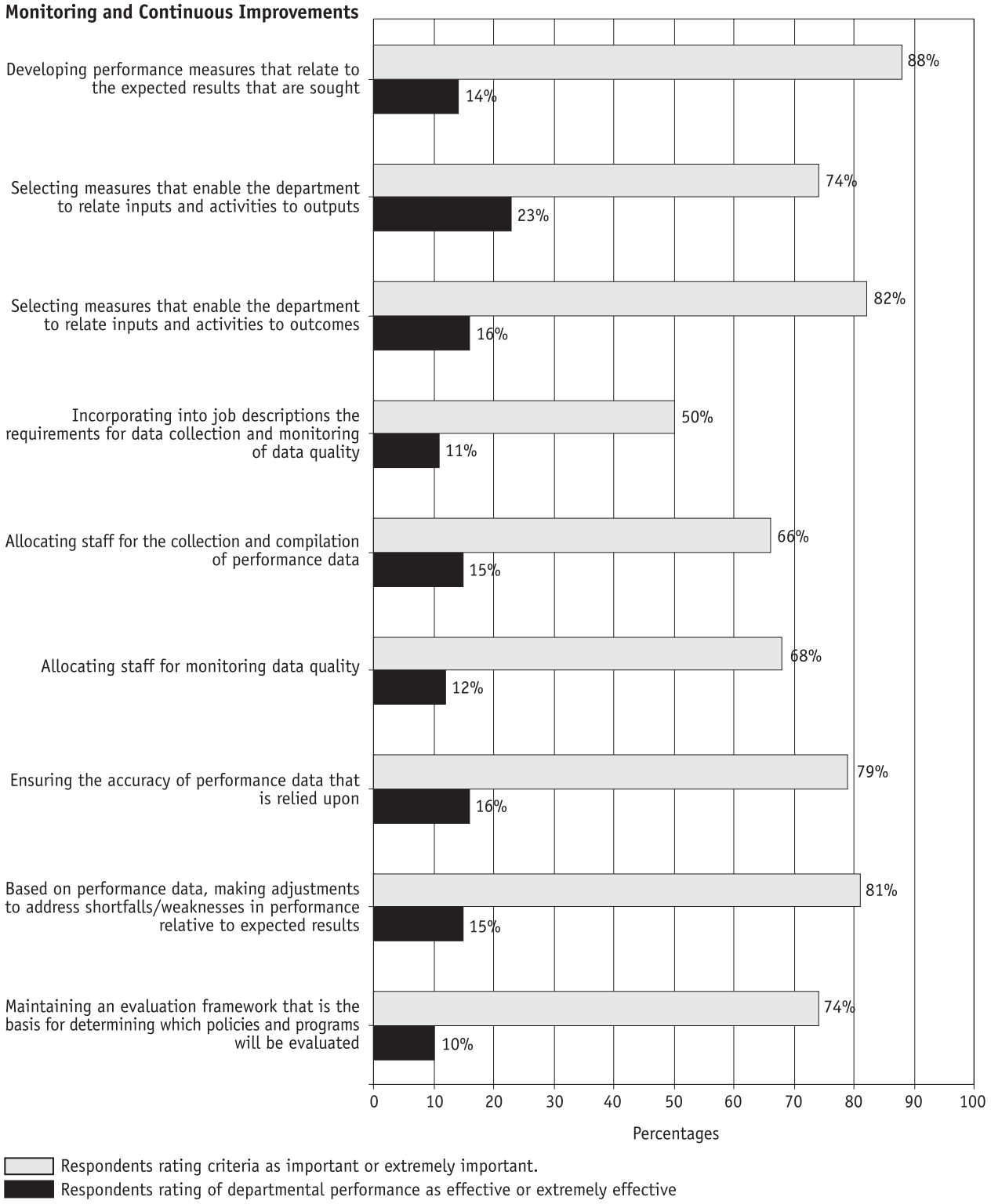
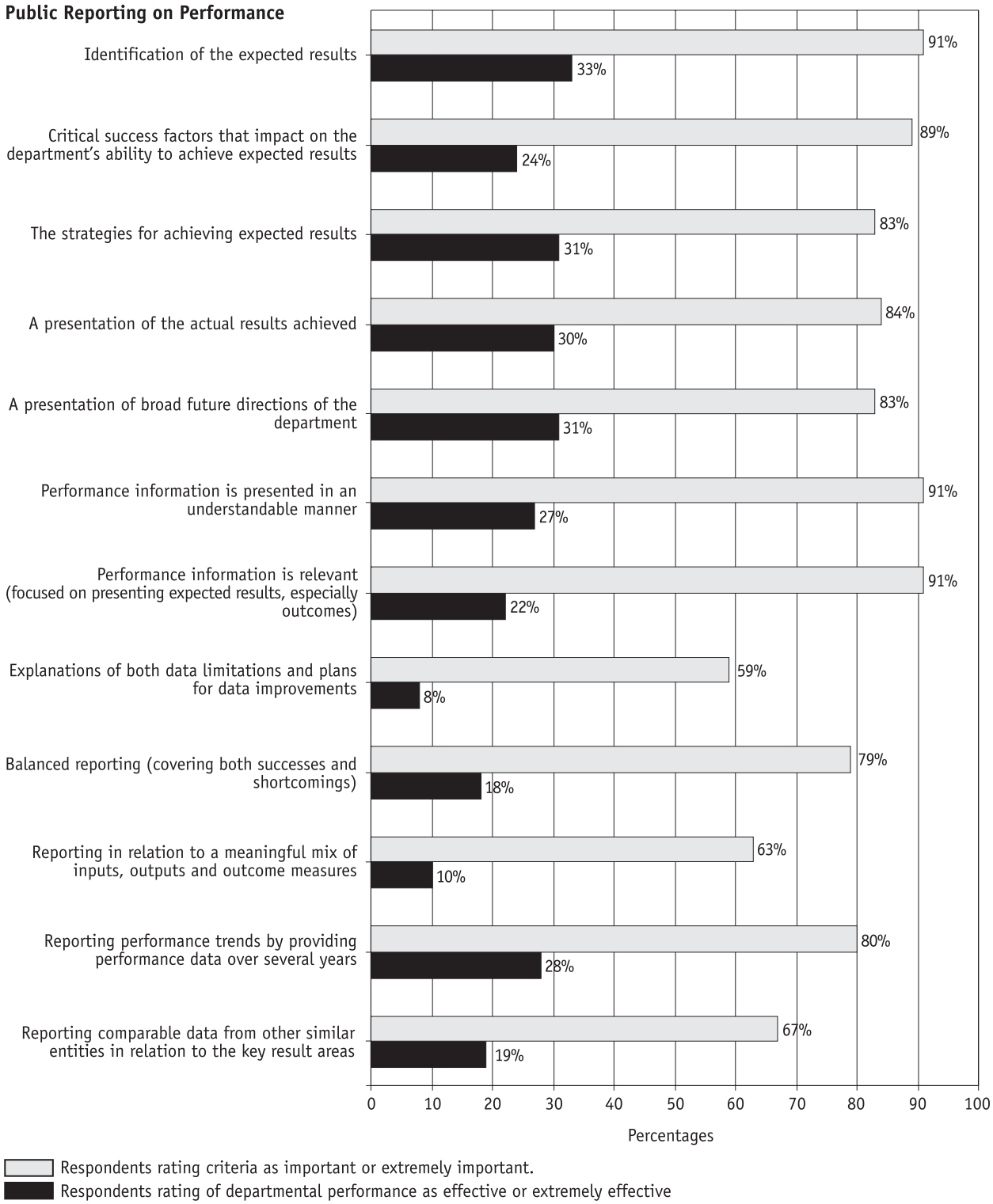


FIGURE 11

Senior Management's Perspective on Importance of M&RR Criteria Compared with Self-Assessment on Performance in M&RR



Government Commentary

This report presents a conceptual framework for managing and reporting results. It is a valuable contribution to ongoing thoughtful review of such issues by government.

The Government of Manitoba has launched a number of initiatives to measure performance and track indicators in key areas. Notably, the Province is now providing annual reports on population health indicators, early childhood development indicators, and measures of performance in primary and secondary education. At the same time, the Government has taken steps to link the measurement of outcomes to the policy planning and budget making process.

The findings of this Report will be added to the feedback the Government has received as part of this process. It is interesting to note the responses of officials to the questions posed in the Office of the Auditor General's survey. Given the statistical results, it is equally interesting to observe the report's portrayal of the responses and confidence in its accuracy. These same responses could be subject to very different interpretation.

QUESTIONS OF METHODOLOGY

Social scientists who conduct similar research always preface their work with an outline of methodology, statistical relevance and the limitations inherent in the survey instrument's design and delivery. In our view, the report does not devote sufficient attention to outlining the limitations of the methodology used. While the survey differentiated between levels of senior management, this differentiation is not reflected in the results. Nor is there any discussion of the difficulties in using a self-selected survey to extrapolate the views of an entire group. After all, the response only represents the views of those that chose to respond - two-thirds of the target group declined. As this is not a random survey it cannot be assumed that the survey is necessarily representative of management opinion as a whole.

QUESTIONS OF INTERPRETATION

Interpretation of survey results must also be conducted with caution. The critical findings of this Report hinge on the understanding of the term "adequate." When the Auditor General observes that "for the most part, fewer than 40% of respondents rated their performance ... as 'effective' or 'extremely effective'" he is, strictly speaking, accurate.

Yet this observation, initially, neglects a significant matter – the survey was designed to a five-point scale and the middle point in the scale was "adequate". In common usage, adequate means passable or acceptable or sufficient to meet the need. Therefore it is also correct to say that, for 43

of the 47 questions asked in the survey, a majority of managers rated their performance as adequate or better. In fact, for 32 of 47 questions, 60% rated their performance as adequate or better.

While the report takes pains to explain why an 'adequate' response is unsatisfactory, the result is an explanation that justifies a particular interpretation of the results.

The question then becomes one of emphasis and interpretation. For example, on the questions of Public Reporting On Performance, more than 53% of managers, in every instance, felt their efforts were adequate or more than adequate. This ambiguity of interpretation could have been solved if a four-point scale was used and the mid-point – adequate – was excluded.

FURTHER ACTION

In the closing word the report notes several issues where managers report an overall negative view of their performance. The results in these instances merit further review and discussion. We will ask the Civil Service Commission in conjunction with Service Manitoba to engage in follow-up discussions to review the findings further.

Appendix 1

DEFINITIONS OF TERMS USED IN THIS REPORT

Results: The consequences attributed to the activities of an organization. Results can include outputs produced and outcomes achieved.

Outputs: Products or services resulting from the activities of an organization. Examples of outputs are: advice given; reports produced; grants given; number of properties inspected; number of people who received training; lane kilometers of repaired roads.

Outcomes: Relate to a change in behavior, conditions, skills, or attitudes. Outcomes may be described as immediate, intermediate or long term. For example, a program to enforce discharge in waterways could have the following effects:

Immediate Outcome

- *Pollutant discharges are reduced by a specific amount (data collected as evidence).*

Intermediate Outcome

- *Reduced fish and human diseases (data collected as evidence).*

Long-Term Outcome

- *Improved water quality (data collected as evidence).*

Activities: Operations or work processes internal to an organization that lead to certain outputs and ultimately, to outcomes. Examples of activities are: reviewing applications, conducting enforcement work, negotiating agreements, drafting legislation, developing policies/programs, conducting training programs.

Inputs: Resources such as funding, staff, equipment and facilities associated with particular activities.

Clients: Those who are directly served by the goals, activities, and programs of an organization.

Stakeholders: Those who are impacted by the goals, activities, and programs of an organization (e.g., a change in direction in one department can impact on another department).

Appendix 2

Distinguishing Between Activities, Outputs and Outcomes

Definitions

Activities
Statements about the actions, programs, strategies that an organization undertakes to achieve expected results/goals.

Outputs
Statements about the goods and services produced by the activities.

Outcomes
Statements about the significant consequences or impacts attributable to the outputs. Outcomes may relate to a change in behaviour, skills, knowledge, attitudes, values, conditions, status or other attributes. Outcomes may be described as immediate, intermediate or long term.

The Results Chain

E.G.s of Activities (inputs)	E.G.s of Outputs	E.G.s of Outcomes: Immediate	E.G.s of Outcomes: Intermediate	E.G.s of Outcomes: Long Term
Reviewing community revitalization grant applications.	The number of projects funded, the total dollars paid out to grant recipients.	The various projects that are implemented by those who receive the grants (e.g., creating playground space, expanding a community centre).	More services available within the community.	More people moving into the community.
Water testing and enforcement of regulations on discharge in waterways.	The number of water tests and type of enforcement activities.	Pollutant discharges are reduced.	Reduced incidents of fish and human diseases.	Improved water quality.
Conducting building inspections.	The number of building inspections.	Determined the location, number, types and cost of renovations required.	Repaired buildings meet maintenance and occupancy standards.	Increase in the stock of good quality affordable housing available.
Responding to crop insurance claims.	The number of crop insurance claims processed.	Claimants received benefits cheques.	Claimants able to remain in the business of crop farming.	Number of crop farmers adequate to ensure supply meets demand.
Implementing reforms to the claims process.	A more efficient claims process as evidenced by the number of days to complete a claim.	Reduced hardship to claimants.	Claimants able to resume work sooner.	Claimant returns to being financially self-sufficient and to contributing to the economy.
Providing training on home maintenance and repair.	Number of persons who received training.	More of the needed maintenance is done by homeowners.	Maintenance expenses to homeowners is reduced.	Real estate in certain neighbourhoods is more desirable.

Appendix 3

Rating by Senior Management of the Attributes of M&RR and the Effectiveness of Departments in Practicing M&RR

Attributes of M&RR	Rating of Importance					Self-Assessment Rating of Effectiveness of Departments				
	Extremely Important	Important	Neutral	Somewhat Unimportant	Not At All Important	Extremely Effective	Effective	Adequate	Somewhat Ineffective	Completely Ineffective
LEADERSHIP DIRECTION AND SUPPORT										
Senior management fosters a climate that encourages excellence to maximize the achievement of expected results. Leadership direction and support aimed at the achievement of expected results would be demonstrated by senior management through such means as:										
1. Setting standards of quality for the department.	41%	52%	7%	0%	0%	4%	37%	38%	20%	1%
2. Ensuring that the department's standards of quality are met.	40%	51%	8%	1%	0%	4%	29%	41%	25%	1%
3. Adopting best practices in managing the department.	43%	47%	10%	0%	0%	1%	32%	47%	16%	4%
4. Maintaining clear accountabilities for results.	40%	55%	5%	0%	0%	2%	36%	34%	26%	2%
5. Ensuring that performance measures are in place to gauge organizational effectiveness.	35%	56%	9%	0%	0%	4%	16%	36%	40%	4%
6. Ensuring that evaluation programs are in place to gauge organizational effectiveness.	28%	57%	14%	1%	0%	1%	16%	35%	33%	15%
7. Using performance measurement and evaluation data to inform decision-making.	32%	56%	12%	0%	0%	3%	17%	35%	34%	11%
8. Fostering receptiveness throughout the organization towards implementing change when necessary.	45%	44%	11%	0%	0%	6%	29%	36%	24%	5%
9. Building capacity to address weaknesses/gaps in organizational performance.	40%	55%	4%	1%	0%	2%	12%	43%	36%	7%
10. Integrating continuous improvements into departmental processes.	32%	60%	8%	0%	0%	5%	19%	37%	33%	6%
11. Establishing a performance appraisal system for staff that is linked to expected results.	27%	57%	14%	2%	0%	3%	8%	29%	46%	14%

Appendix 3 (cont'd.)

Attributes of M&RR	Rating of Importance					Self-Assessment Rating of Effectiveness of Departments				
	Extremely Important	Important	Neutral	Somewhat Unimportant	Not At All Important	Extremely Effective	Effective	Adequate	Somewhat Ineffective	Completely Ineffective
PLANNING AND OPERATIONAL PROCESSES										
Clarity of purpose (the expected results) is an essential ingredient of managing for results. An organization's planning and operational processes should work together to serve the achievement of expected results. An organization focused on the achievement of expected results would be engaged in activities such as:										
Clarity of Purpose										
13. Setting targets in relation to the results the department is trying to achieve.	36%	57%	7%	0%	0%	3%	29%	40%	27%	1%
14. Developing those strategies/programs needed to achieve those results.	44%	50%	6%	0%	0%	3%	35%	46%	14%	2%
15. Implementing strategies/programs aimed at achieving expected results.	44%	51%	5%	0%	0%	1%	33%	45%	16%	5%
16. Ensuring that both planning and resourcing are integrated/synchronized to support the achievement of expected results.	60%	35%	5%	0%	0%	2%	14%	27%	46%	11%
Consultation and Coordination										
17. Consulting clients and stakeholders who are internal to government in the development of goals/objectives.	34%	53%	11%	2%	0%	9%	37%	40%	12%	2%
18. Consulting with external clients and stakeholder in developing goals/objectives.	38%	55%	7%	0%	0%	8%	34%	39%	17%	2%
19. Coordinating planning and implementation of strategies/programs with other departments who may be impacted.	36%	57%	7%	0%	0%	5%	34%	38%	20%	3%
Risk Management										
20. Managing risks that could impact on your department's ability to achieve expected results.	27%	62%	10%	1%	0%	4%	27%	44%	21%	4%
21. Integrating risk management into the department's planning process.	24%	62%	13%	1%	0%	4%	19%	48%	24%	5%

Appendix 3 (cont'd.)

Attributes of M&RR	Rating of Importance: Extremely Important	Important	Neutral	Somewhat Unimportant	Not At All Important	Self-Assessment Rating of Effectiveness of Departments: Extremely Effective	Effective	Adequate	Somewhat Ineffective	Completely Ineffective
PLANNING AND OPERATIONAL PROCESSES (cont'd.)										
Policy Development										
22. Directing policy development efforts in areas that relate to expected results.	36%	51%	12%	1%	0%	8%	27%	42%	20%	3%
Human Resource Management										
23. Directing human resource management at providing the right number of people to achieve expected results.	50%	46%	3%	1%	0%	1%	11%	37%	33%	17%
24. Directing human resource management at providing staff with the right skills to achieve expected results.	54%	42%	4%	0%	0%	0%	21%	39%	31%	9%
Information Technology Management										
25. Using information technology in a manner that is aimed at providing data that relates to the expected results.	36%	52%	11%	1%	0%	3%	25%	44%	23%	5%
Budgeting and Financial Management										
26. Aligning budgeting to expected results.	57%	38%	5%	0%	0%	4%	20%	43%	25%	8%
27. Incorporating sufficient flexibility within the budget to enable reallocations when necessary.	49%	48%	3%	0%	0%	7%	20%	28%	33%	12%
MONITORING AND CONTINUOUS IMPROVEMENTS										
Having an organizational culture that is oriented towards systematically using performance and evaluation data to make decisions about its initiatives and resource allocations is a central feature of M&RR. Monitoring and continuous improvement cannot be effectively integrated into an organization's values if it is undertaken on an ad hoc basis. An organization focused on monitoring and continuous improvements would be engaged in activities such as:										
Performance Measurement										
28. Developing performance measures that relate to the expected results that are sought.	28%	60%	12%	0%	0%	2%	12%	42%	39%	5%
29. Selecting measures that enable the department to relate inputs and activities to outputs.	19%	55%	25%	1%	0%	4%	19%	43%	28%	6%

Appendix 3 (cont'd.)

Attributes of M&RR	Rating of Importance					Self-Assessment Rating of Effectiveness of Departments				
	Extremely Important	Important	Neutral	Somewhat Unimportant	Not At All Important	Extremely Effective	Effective	Adequate	Somewhat Ineffective	Completely Ineffective
MONITORING AND CONTINUOUS IMPROVEMENTS (cont'd.)										
Performance Measurement (cont'd.)										
30. Selecting measures that enable the department to relate inputs and activities to outcomes.	25%	57%	18%	0%	0%	1%	15%	47%	31%	6%
31. Incorporating into job descriptions the requirements for data collection and monitoring of data quality.	10%	40%	37%	11%	2%	2%	9%	50%	31%	8%
32. Allocating staff for the collection and compilation of performance data.	15%	51%	23%	8%	3%	2%	13%	37%	38%	10%
33. Allocating staff for monitoring data quality.	16%	52%	21%	7%	4%	3%	9%	35%	42%	11%
34. Ensuring the accuracy of performance data that is relied upon.	28%	51%	15%	4%	2%	2%	14%	44%	33%	7%
35. Based on performance data, making adjustments to address shortfalls/weaknesses in performance relative to expected results.	28%	53%	14%	4%	1%	2%	13%	40%	34%	11%
Evaluations										
36. Maintaining an evaluation framework that is the basis for determining which policies and programs will be evaluated.	23%	51%	25%	1%	0%	5%	5%	44%	36%	10%
PUBLIC REPORTING ON PERFORMANCE										
Public reporting on results achieved is intended to provide accountability to clients, stakeholders and citizens. Such reporting should include:										
38. Identification of the expected results.	32%	59%	9%	0%	0%	3%	30%	40%	22%	5%
39. Critical success factors that impact on the department's ability to achieve expected results.	26%	63%	11%	0%	0%	1%	23%	49%	23%	4%
40. The strategies for achieving expected results.	21%	62%	17%	0%	0%	2%	29%	46%	19%	4%
41. A presentation of the actual results achieved.	25%	59%	14%	2%	0%	5%	25%	43%	20%	7%

Appendix 3 (cont'd.)

Attributes of M&RR	Rating of Importance					Self-Assessment Rating of Effectiveness of Departments				
	Extremely Important	Important	Neutral	Somewhat Unimportant	Not At All Important	Extremely Effective	Effective	Adequate	Somewhat Ineffective	Completely Ineffective
PUBLIC REPORTING ON RESULTS (cont'd.)										
42. A presentation of broad future directions of the department.	29%	54%	16%	1%	0%	5%	26%	45%	15%	9%
43. Performance information is presented in an understandable manner.	33%	58%	9%	0%	0%	3%	24%	45%	22%	6%
44. Performance information is relevant (focused on presenting expected results, especially outcomes).	29%	62%	8%	1%	0%	3%	19%	44%	24%	10%
45. Explanations of both data limitations and plans for data improvements.	10%	49%	37%	3%	1%	1%	7%	56%	27%	9%
46. Balanced reporting (covering both successes and shortcomings).	21%	58%	20%	1%	0%	1%	17%	38%	33%	11%
47. Reporting in relation to a meaningful mix of inputs, outputs and outcome measures.	14%	49%	33%	4%	0%	1%	9%	59%	25%	6%
48. Reporting performance trends by providing performance data over several years.	22%	58%	16%	3%	1%	4%	24%	39%	26%	7%
49. Reporting comparable data from other similar entities in relation to the key result areas.	14%	53%	27%	5%	1%	2%	17%	34%	36%	11%

Appendix 4

SOURCES OF INFORMATION

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