

		ANAO Upgrade of the M113 Flect (May 2012)					ANAO Lightweight Torpedo Replacement (May 2010)	ANAO Super Seasprite (Jun 2009)
Gaps/delays in briefing senior decision-makers and Ministers	✓	✓	✓	✓	✓	✓	✓	✓
Leadership failure at a senior level	✓	-	✓	-	✓	✓	✓	✓
Failure to appreciate complex interdependencies	✓	✓	✓	✓	✓	-	✓	✓
Underestimated project complexity and cost	✓	✓	✓	-	✓	✓	✓	✓
Changes to project scope and objectives	✓	✓	✓	✓	✓	-	✓	✓
Project management deficiencies	✓	✓	✓	-	✓	-	✓	✓
Insufficient skilled personnel	✓	-	✓	-	✓	-	-	✓
Project record-keeping deficiencies	✓	✓	✓	-	-	-	✓	✓
Controls not effective	✓	-	✓	✓	✓	-	-	✓
Failure in project accounting	✓	✓	✓	-	-	-	✓	✓

**Figure 3 – Common Themes Emerging From Audit Reviews of Major Capital Acquisition Projects**