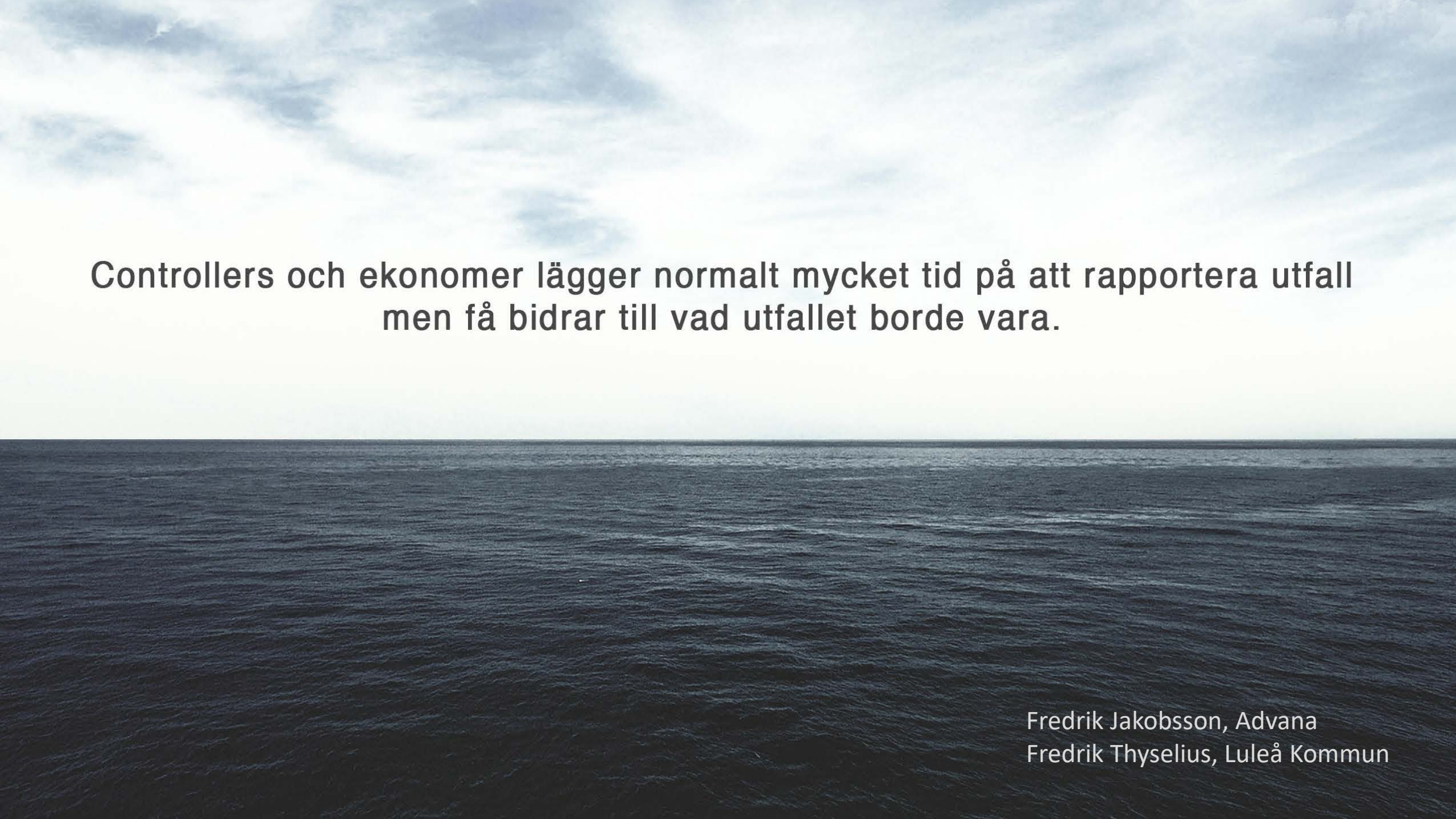


The background of the slide is a photograph of a vast, dark blue-grey sea with small, white-capped waves. The horizon is a straight line in the middle of the frame. Above the horizon, the sky is filled with soft, white and grey clouds, with some brighter patches where light breaks through.

Controllers och ekonomer lägger normalt mycket tid på att rapportera utfall
men få bidrar till vad utfallet borde vara.

Fredrik Jakobsson, Advana
Fredrik Thyselius, Luleå Kommun





STADSHUSET















Konceptbyggnader







**TOUGH
DECISIONS
AHEAD**