Utilize ACL to set menu items and permissions

Describe how to set up a menu item and permissions.

menu.xml - urn:magento:module:Magento Backend:/etc/menu.xsd - flat structure

How would you add a new tab in the Admin menu?

• don't specify parent and action

How would you add a new menu item in a given tab?

• just set one of top level parents, e.g. 'Magento_Backend::system'

How do menu items relate to ACL permissions?