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Strategic Planning: Essential Questions Before You Start

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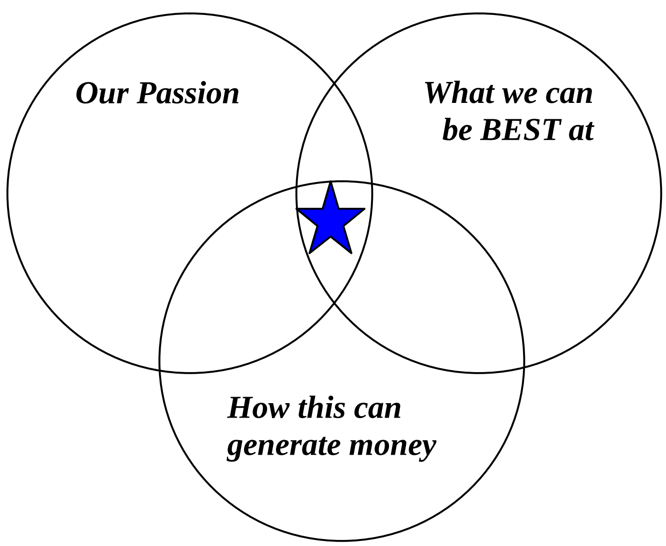
No single approach to strategic planning works for every organization. You have choices, and by making good choices you can help to ensure the plan's success. Before undertaking a planning process, you should spend time answering these questions.

Do your *really* need a strategic plan?

The usual approach to strategic planning is to ask questions about what the organization hopes to become or achieve at some point in the future, and then to develop a set of strategies and actions to get there. Jim Collins, in his insightful study *Good to Great* (2001), found that the leaders of successful companies ask different questions:

> ***Not where are we going, but what are we passionate about, what can we be best in the world at, and what drives our economic engine?***

For these successful companies the process is not one of planning and implementation, but an ongoing, iterative process of asking questions, debating, deciding to try something, assessing the results, and asking more questions. Each iteration brings greater clarity and eventually the company discovers a formula that makes it successful. Such different ways of thinking about organizational advancement have important implications for nonprofit planning.



Collins likens these companies to hedgehogs: they are very good at doing one big thing. They are able to simplify a complex business into a single organizing concept that guides everything. This does not mean that the businesses themselves are uncomplicated. However, the leaders are able to see through the complexity and discern the fundamental economic driver of the business.

Flywheel Effect

For these companies, getting to "great" was a disciplined, cumulative process, action by action, decision by decision, building momentum like a flywheel, until they broke through and took off.

This contradicts the approach of some nonprofit leaders, who view a plan with a big goal, such as a new building or a major new program, as a way to make the leap to greatness. The lesson from the companies that Collins studied is that SUSTAINED growth only comes with patient, consistent, disciplined action. Like a flywheel, each small success increases the energy of the people in the organization, which leads to another success, and another, until (sometimes to their own amazement) they have outdistanced their rivals.

You Need To Understand Your Business Model

Another way of thinking about how to improve your organization comes from Larry Bossidy and Ram Charan in *Confronting Reality: Doing What Matters to Get Things Right* (2004). In this model you need to understand the complexity of your organization and (like Collins) develop an iterative process for making it work successfully.

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External Realities

Financial history of your industry

Overall business environment

Customer base

Root-cause analysis

Internal Activities

Strategy

Operations

People

Organization

Financial Targets

Operating margins

Cash Flow

Endowment

Revenue Growth
- Earned
- Contributed

Iteration

Repeated iteration produces tested, actionable models

These lessons from the private sector suggest that our traditional approach to strategic planning is off base. Does this mean that successful companies do not do strategic planning? Not exactly. The key insight is that the leaders of these companies understand that having a strategic plan is not important, but that the kind of thinking that goes into strategic planning is crucial.

Knowing how to think strategically and act strategically is more important than having a Strategic Plan. The primary purpose of creating a plan is to teach your organization how to think and act strategically.

Why do plans fail?

More often than not plans fail. Strategic plans, created with great excitement and satisfaction begin to gather dust in a few months. Here are some reasons.

1. **Lack of Honesty**

   Successful companies do not cover up bad news. On the contrary, they seek out the truth about themselves, so that they can learn and improve. Many nonprofit organizations do this as well, but are inconsistent, going only so far for fear of offending someone, or failing to apply the lessons because they are busy moving on to the next project.

2. **Lack of Vision**

   Actual research has now shown how a vision contributes to success, and what makes up a rigorous vision. An effective vision has components which never change, which are long lasting, and which inspire commitment and focus action. An effective vision also has specific shorter-term goals. As these are achieved, they are discarded and new goals are formulated which are responsive to the unchanging part of the vision--purpose and values.

3. **Lack of Information**

   Plans and decisions rarely fail because the planners and decision-makers are poor planners or decisions-makers. They fail because the plan or decision was based on incomplete information. This is like having a competent house-builder construct your house on a foundation of sand. The house looks good--especially from the inside. In fact, from the inside it is hard to see the foundation of sand. You have to get outside the house to see that.

4. **Lack of Strategy**

   Most strategic plans lack strategy. What you need is strategic thinking, not strategic planning. Strategic plans consist of long lists of goals, objectives, tasks and actions. Powerful strategy fits on a page or two. Plans fill pages and binders. The purpose of strategy is to define the organization in a unique niche. When this is not done, the organization competes for resources and constituents with other similar organizations. Most organizations have plans--very few have any strategies.

5. **Lack of Inclusion**

   The next most likely information to be missing is from inside the organization--particularly from the doers – those who will have to implement the plan. A key insight is that inclusion does not work well when it is sequential; its power comes from simultaneous inclusion. Lack of inclusion is the best predictor of poor implementation. Inclusion means listening to input and understanding it. Inclusion does not have to mean voting to make decisions. It means that the deciders make decisions based on their understanding and consideration of the perspectives of others.

6. **Lack of Productive Conflict**

   When people are included in the planning process, they will have different perspectives and different concerns. This conflict becomes valuable when it is surfaced. If it stays under the table or in the parking lot, it becomes destructive. The climate of the planning process must constantly encourage honest and complete input. There can be no retribution or even perception of negative consequences for speaking up, or it simply will not happen.

   Once the conflict is on the table, it must be explored productively. When the participants strive to learn from the conflict, instead of smoothing it over or trying to win opponents over, the conflict is productive. This not only creates better plans, it builds bone-deep commitment.

7. **Untested Assumptions**

   Almost always the planners and deciders have information and make assertions which go untested or unchallenged. A statement may be accepted as it stands because no one even considers challenging it, or because the assumption supports a favorite position. A favorite one is: "The public needs what we have, and the public should support us."

   Identifying and examining the critical assumptions in your plan is necessary if the plan is to be built on solid ground. It is equally important to include your assumptions in your implementation process. Much too often the plan fails because the assumptions have changed, and the plan was not updated.

8. **Lack of Communication**

   This is the failure to inform people who should be informed. The result is that those not informed feel surprised or left out. You cannot and should not include every stakeholder in the planning. You should include every stakeholder in the communication of the plan. In general, face-to-face communication is most effective. Board and staff often don't recognize the opportunities they have when interacting directly with the public, volunteers, donors, and prospective supporters. Memos, announcements, and articles help, but are often only marginally effective. Your job is not just to send out the communication, but to insure that it is received and understood. Knowing the difference between your mission and your case for support, and how to communicate the differences, are vital to successful development.

9. Lack of Strategic Alignment

Plans are not sufficient in and of themselves to guide an organization or a project, particularly when the plan includes changes to what has been. An organization is like a super tanker. It has extraordinary momentum to keep going the way it has been going.

Organizations have at least six strategic auto pilots. When a change is desired, all the auto pilots must be checked to see if they are in alignment with the new direction. The strategic auto pilots which must be diagnosed and aligned with the strategy include Culture, Structure, Control Systems, Resource Allocation, Staffing and Reward/Recognition. Are program goals and development goals aligned?

10. Lack of Strategic Focus

Most planning efforts create pages of new things to do and to hope for. Putting these on top of already full work loads and stretched resources, it means that the human and dollar resources get spread even thinner. Thus, everything gets done worse. Setting strategy means making the tough decisions on what not to do. No strategic plan is strategic unless it spells out what the organization will stop doing.

11. Plans Are Not Finalized

Finalizing a plan consists of breaking the plan down into reasonably sized tasks, spelling out what result is to be produced for each task by what date, and who is designated as the champion for delivering the result on time. This is the person who is to be held accountable for the result.

When an element of the plan does not spell out WHAT RESULTS, BY WHOM, BY WHEN and WITH NEEDED RESOURCES, the plan is not a plan but a wish.

12. Specifying Activities, But Not Results

Many plans specify activities to be done such as improved coordination between x and y or launch training of all personnel. These imply that coordination or training are the purpose of the organization. In most cases the coordination or training are intended to produce a result. Thus, a more complete plan would state improved coordination which leads to a reduction of duplicated work. Or training which leads to higher constituent satisfaction.

Are the right leaders in place – on the board and staff – to produce an effective plan?

Wrong leaders, poor plan! The leadership as a whole must represent a range of important perspectives, be able to argue constructively, be both innovative and disciplined, and see both the big picture and the details.

We all know about strategic planning. A good strategic plan should include a compelling vision, and strategies for getting there. Once you've got a good plan then the next step is to get "buy in", that is to get people committed to the plan and aligned behind it.

This traditional approach to strategic planning is precisely what you should NOT do.

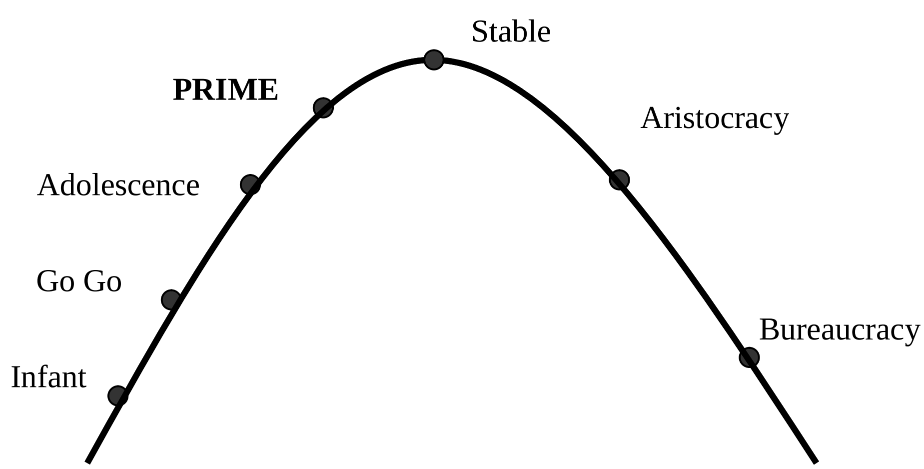
The first step is to get the right people on the bus and the wrong people off the bus, before deciding where to take the bus. Begin building the best possible senior staff, great managers who are be able to debate passionately in search of the best answers, yet who can unify behind decisions for the good of the whole company.

This approach has a great advantage over traditional strategic planning. Someone who gets on the bus because she is excited about where it is going, may become disenchanted if the bus has to change directions, as often happens in today's world. Someone who gets on the bus because she likes and respects the other people, and who has a say in where the bus is going, will have an easier time changing directions. It's hard to motivate the wrong people, even if you have the right vision. If you have the right people, they will motivate and manage themselves.

What type of plan does your organization need – what is your organizational life cycle stage?

An entrepreneurial organization needs a plan that will bring focus and discipline to the work without sacrificing the energy and fresh ideas that come naturally. A founder-led organization needs a way to broaden the base of support and control without losing the founder's commitment and energy. A stable organization needs to be challenged to try new things and take risks, even if it means dropping things that have worked successfully until now. An aging organization needs to be pushed to action, which may require drastic measures since old ways are entrenched. Here is the rub: *each organization will resist creating the type of plan it actually needs*.

A Qm² Lifecycle Assessment can help to determine the kind of plan an organization needs. Each one of these lifecycle stages demands a specific kind of plan in order to move the organization to PRIME. You need to know what stage your organization is in.



Life Cycle Stage	Type of Plan Needed
Infant	A plan that emphasizes broadening the activities, number of people served, and base of support.
Go-Go	A plan that sets priorities, brings focus, and creates systems and procedures.
Adolescence	A plan that focuses on the organizational culture to learn how to take advantage of conflict that is inherent in the organization.
Prime	A plan for significant growth using the innovation and discipline that have grown in the organization in earlier stages.
Stable	A plan that pushes innovation and risk taking, to counter the tendency to relax.
Aristocracy	A plan that leads to innovation and quick action to counter the aging of the organization.
Bureaucracy	A plan for radical action to shake up the entrenched interests and counter-productive behavior.

How will you balance the need to get multiple perspectives and the need to move the planning process forward?

Involving lots of people because you believe in participation may create a hodgepodge plan. You pass the pot around and everyone throws in their favorite contribution. Even though many of the ideas are contradictory and inconsistent, they are all accumulated and packaged into a plan. Such plans have high agreement, little focus and require more resources than you could even hope for.

In some circumstances it may be valuable to bring a broad group of people into the planning process. This has the advantage of having multiple perspectives on issues and opportunities. It also gives ownership of the plan to many people, which may make implementation easier. However, this approach takes time.

In other cases it is more important to narrow the discussion and get things done quickly. What methods will you use for achieving the right balance?

Here are some key questions to consider:

How diverse is your constituent population – do you seek to serve many different groups with different needs?

How well do you know the needs of the people you want to serve? Do you truly understand their needs, interests, desires, and constraints? What evidence do you have to back up your assertions?

Will you be dependent upon others to implement this plan successfully? Who will fund it? Who will do the work? Are you confident that they will support the plan if they do not have a role in creating it?

What are the necessary components of your strategic plan?

Don't waste time working on things that are unnecessary for your success. Stay focused on what your organization needs. Consider these possible components to the planning process. Take time to understand them and decide whether you need them.

- Mission – this statement usually describes what an organization does. Some statements also include whom the organization serves. Your current mission statement may not need to change.
- Core Purpose – this statement goes deeper than the mission statement, addressing *why* the work is important. The best statements clearly show how the organization benefits others and addresses basic human needs or aspirations.
- Vision – this statement should be a vivid and inspiring description of what the organization will be and do at some point in the future.
- Core Values – these are the beliefs or values that guide the work; they often are meaningless unless they are regularly manifested in daily behavior.
- Goals and Objectives – these are statements of what the organization plans to achieve over the course of the plan. If the plan includes a Vision statement, the goals and objectives should be aligned, so that the vision may be many years out, the goals are to be attained in say five years, and the objectives are annual benchmarks.

- Key Indicators – these state the goals and objectives in measurable terms so that progress can be tracked.

- Strategies – these identify the ways in which the organization will advance toward its goals or vision; specifically, the strategies should show how the organization will distinguish itself in the eyes of its constituents.

- Internal Analysis – this provides insight that can enable the organization to build on its strengths and use the planning process to address its weaknesses. This analysis should look at personnel (board and staff), finances, organizational structure and culture.

- External Trends Analysis – an analysis of external forces that may impact an organization's success, such as the economy, technology, population change, politics and life style. This provides data and insight that can be used to identify strategic opportunities or barriers that may inhibit your progress.

- Market Research – this can help the organization focus its work where it will do the most good and receive the greatest support.

- Business Plan – this is the strategic plan stated in financial terms: how much will it cost to implement, and what revenue will it generate?

- Action Initiatives – these describe the actions that will be taken immediately so that the plan does not sit on a shelf.

How will you align the organization behind the plan?

If an organization has a clear set of strategic goals, the next step is to ensure that its resources – talent, knowledge, money, time, facilities – are marshaled to ensure progress toward the goals. The plan should shape:

- The annual budget
- Work plans and performance review
- Development goals and priorities
- Meeting agendas and committee structure
- Program plans
- Organizational structure and task teams
- Board Development
- Staff Development
- Reward and recognition

Use an Initiative to practice change.

- A successful initiative can teach the organization how to unite in action
- It must have high impact so that the organization will gain confidence and enthusiasm
- Pick an initiative that's right for your organization
- Know the details – do you understand it well enough to know if it is succeeding?
- Make sure your people can achieve it
- Put your weight behind it – do you have the focus and discipline to drive it through the organization?
- Communicate its urgency and importance to everyone – do you have the stamina to communicate its importance through words and action, every chance you get?
- Do you have the courage to confront those who are standing in the way?
- When in doubt, start with small steps

> By changing your behavior you can change your attitude.
>
> By changing your behavior you can change your organization.

How will strategic planning build the capacity of your organization in terms of its people?

The planning process itself, and the plan that follows, provide an opportunity for you to strengthen your board and staff in terms of their ability to think and act strategically. The process should be designed to yield not only a written plan but also a set of goals and actions for developing the staff and board.

New strategic goals and actions usually require plans and strategies to strengthen the nonprofit's governing board. Strategic plans usually include a need for fundraising, a responsibility that must be embraced by the board. Every board member has a role to play in development, whether they are soliciting or not. The plan should identify the potential roles and help the board members be successful in their roles. Some current board members will step up to the challenge, others won't. The plan should be explicit about the need to develop the board, through training and recruitment of new members, so that it is better able to meet its fundraising responsibilities.

Similarly, a new set of goals and actions will require the staff to do new things in new ways. Some will be well suited to the changes. Their talents, skills, and style of work will be a good fit for the new organization. Some, however, will have difficulty in making the transition. This is particularly true with senior staff who do not recognize their role in fundraising. Leaders need to be aware of this and have in place a plan to train and coach such staff. Ultimately, if an employee is unable to produce the results that are required by the plan, he or she should be reassigned to a more suitable task, or be let go.

How will you ensure that the plan strengthens your organization financially?

Too many plans result in facilities and programs that are expensive to maintain. All decisions should go through a rigorous mission-margin assessment to ensure that the results will contribute positively to the mission and to financial strength.

Most nonprofit organizations have little trouble in coming up with new ideas for programs or services. The needs of their constituents are so great, and their own desire to create and serve is so strong, that the staff and volunteers can always think of more to do.

The challenge is not to come up with *new* ideas, but to choose the *best* ideas. How do you determine what is best for your organization?

The first answer, of course, relates to the mission. To what degree does the proposed program or service help the organization achieve its mission? For many organizations this is not a particularly useful question, since their missions are broad and general: just about anything could be justified under the mission. In support of the long-term mission, you should have specific near-term goals, targeting particular constituencies and needs. The question then becomes: To what degree does the proposed activity help to achieve the goals?

A second consideration in determining the best new ideas relates to resources. Do you have the resources necessary to develop and deliver the program or service? Will the activity generate revenue – contributed by donors or sponsors, or through sales or fees – sufficient to cover all costs? Even better, will it generate a profit that could be used to cover other necessary functions or activities?

Many nonprofits get caught in the trap of thinking of an activity as either mission-driven or profit-driven. A social service organization has a golf tournament (profit-driven) in order to raise funds to support client services. A museum rents its facility to local businesses and corporations (profit-driven), to help cover general operating expenses. Alternatively, a healthcare organization offers educational programs to low-income families (mission-driven), even though the programs are not fully funded. Such activities often engender debate and conflict within the organization. Some people complain about the amount of time and resources that go into activities that are not mission-related. Others criticize programs that lose money and waste precious resources.

THE BEST NEW IDEAS ARE THOSE THAT ARE BOTH MISSION-DRIVEN – AND – PROFIT-DRIVEN.

How will your fund development plan support the strategic plan?

Diverse sources of income are required to achieve your mission and sustain your organization for the long run. Although vital to knowing where you are headed, the strategic plan alone will not lead you to success. The goals outlined in the strategic plan require financial support and philanthropic investment. In the development plan the strategic goals are linked to the specific ways your organization will raise sufficient funds for each initiative.

Fundraising goals must clearly reflect your mission and be specific about the ways your organization meets vital community needs. By evaluating the previous year's fundraising performance, you create a realistic outline that includes a role for volunteers. The plan encompasses the multiple tasks involved in each area of your fundraising program. It includes how these ideas will be carried out, who is responsible for specific goals, and a timeline for completion of these responsibilities.

The development plan rests on a compelling Case for Support and underscores the urgency to fund organizational priorities. The Case embodies the vision and values of the organization and addresses the reasons that the mission is worthy of support. Through powerful messages that tell the story of why the organization exists, the case emphatically states the benefits your organization brings to others, and why it should continue to grow. In the development plan, the Case (not the mission) guides your planning. Board volunteers and staff will better understand their roles and the link between their work and the development effort if they are well versed in the Case and how it applies to their specific assignments.

The development plan should be integrated into the organization so that everyone – board and staff - comprehends the important roles they play, whether the activity is identification, cultivation, solicitation or stewardship of donors. To integrate the development plan into the work of the entire organization, there must be a shared vision. That can only be achieved if the draft is open to staff clarification, and suggestions. Likewise a board that is involved is the fine tuning of the plan will be more invested. Both staff and board members may require information and support to gain confidence and comfort with the message and the task. There are many ways to support leaders by providing speaking points, demonstrating the link between the mission and the goals, and clearly expressing who benefits and how each goal gives voice to the mission.

Implementation of the plan is a constant exercise in education and follow-up. There are times when a task isn't completed. Monitoring progress and recognizing when to step in with encouragement are as important as acting on obstacles that confound performance.

Program Components of the Fund Development Plan

INDIVIDUAL GIVING:
General Donor Pool
Major Donors
Events
Board Members

COMMUNITY SUPORT:
Foundation Grants
Corporate Grants
Corporate Sponsorships
Civic Organizations
Government Grants

GIFTS FOR TOMORROW:
Endowment
Planned Gifts

EARNED INCOME:
Car/Boat Donation Programs
Internet Sales
Entrepreneurial ventures
Services

Program Tracking Areas:
Goals for each Program Area
Staff and Board Assigned (other liaisons)
Targets with brief explanation of audience

Strategies
Timeframe
Materials Needed

Tracking tips: To advance each program and reach goals, deliver reports in a consistent format to board and staff that link the development goals to the strategic plan. Include next steps in your status reports.

How will you keep from doing things that divert you from your strategic goals?

The ability to say no and to focus on those actions that drive you toward your goals is the heart of being strategic. The organization needs the discipline to (1) say no to new ideas that don't fit, and (2) to stop doing old activities that no longer fit.

Culture of Discipline

Successful companies, Jim Collins found, are "disciplined, rigorous, dogged, determined, diligent, precise, fastidious, systematic, methodical, workmanlike, demanding, consistent, focused, accountable, and responsible." The discipline is not enforced from above, but is part of the culture of the organization.

The people in the organization are self-disciplined. They hold themselves accountable. Once they figure out their Hedgehog Concept (what really works, in terms of what they can be the best in the world at, what they are passionate about, and what drives the economic engine of the business,) then they are fanatically consistent in getting the work done. Disciplined people lead to disciplined thinking, which in turn leads to disciplined action.

A key to success is having the discipline to say "no" to old ways that do not drive the organization forward, and to new ideas that do. One of ways to discipline an organization is by using a "stop doing" list, which is far more important than a "to do" list. Similarly, budgeting in these companies is not a way to determine how much each activity gets, but to decide what activities best fit the business goals and should be fully funded, and what activities should not be funded at all.

How will your organization remain nimble so that it can respond to unforeseen opportunities?

The strategic plan should not be a straightjacket. Rather, it should provide guidance to enable you, the board and the staff to determine whether a new opportunity is a good one, in light of your goals and objectives.

How to be Nimble

In addition to your mission or core purpose, which provides the stability you need for long term progress, you also need mechanisms that stimulate change. Here are some key ingredients of a nimble organization:

1. **People who know how to take risks.** Such people combine creativity: the ability to conceive of a new approach or product; and discipline: the ability to understand and manage the risk inherent in any new endeavor.
2. **An inclusive, yet quick decision-making process**. Decisions are made with the right people at the table, in line with the core mission and values, but without undue delay. The process is built on mutual understanding and trust, and not on the desire to defend turf or control results.
3. **An organizational culture that enables people to learn from mistakes.** Trying new things inevitably leads to mistakes. Instead of blaming, nimble organizations seek to learn. They routinely monitor results and debrief projects, so that they can learn how to do things better the next time.
4. **Resources held in reserve, for things that have not been tried before.** Because nonprofit organizations usually have tight budgets, they tend to allocate all available resources—money and time—for the annual work plan. Nimble organizations know that at any moment a new challenge or a new opportunity may present itself, and so they reserve resources just in case. It is not that people are sitting around doing nothing. They are busy, but their horizon for committing their money and time is less than a year, and they are able to shift resources quickly if necessary.

How will you know if the plan is working?

To track your progress you will need a straightforward system of measurement. If the process is cumbersome it will be unreliable and time consuming. You must decide what is most important to measure, how it will be done, how often and by whom. Note that if your operating budget and work plans are aligned with the strategic plan then monitoring the plan becomes part of regular management and board meetings.

The question of what to measure has been a focus of interest for businesses for the past decade. Realizing that only measuring the financial results of the last month or quarter was a bit like driving down the road looking in the rear view mirror, businesses turned their attention to finding indicators that would tell them how they are doing moving forward. Since the early nineties many have adopted the "Balanced Scorecard", a system that enables a company to track leading indicators, that is, those activities that drive the organization to positive financial results. The scorecard includes not only financial measurements, but also indicators of process improvements, customer satisfaction, and employee learning.

A handful of nonprofits have begun to create balanced scorecards. Nonprofit organizations tend to be fairly complicated businesses, with many sources of revenue, and many activities that do not generate revenue directly. The challenge has been to determine exactly what to measure. In response to the question of what is measured to monitor financial health, most participants in this email exchange gave the usual answer of earned income (admissions, sales, etc.), contributions, and investment return. A few mentioned some unusual indicators: growth in endowment, cost per sq. ft. for exhibitions, ratio of staff costs to operating costs, and guest service survey results.

Nonprofit organizations also have become engaged in measuring "outcomes" (e.g. the impact a program has on participants, as opposed to the number of people attending the program.) The intent is to insure that activities are judged, not only based on whether they pay for themselves, but also on whether they contribute to the organization's mission. Thus, measurement in nonprofit organizations is becoming increasingly complex.

All of this attention to complex measurement stands in contradiction to what the successful companies do.

Successful companies keep it simple.

How will you keep the plan fresh?

The plan needs to change as new challenges or opportunities arise. A plan is valid only as long as the initial information and assumptions remain valid. Periodically you will need to assess the continued validity of a plan and make adjustments. Annually at least you should consider if it is time to scrap the plan and develop a new one.

Strategic Planning: Essential Questions Before You Start

A strategic plan should be used in the following way by the organization's leaders:

1. **Annual allocation of resources**. The strategic plan determines priorities for the coming year, and the concomitant allocation of resources. Put the most resources behind those functions and activities which, in the leaders' best judgment, hold the greatest promise of driving the organization forward toward its strategic goals.

   Closely related to the allocation of money is the allocation of staff time through annual work plans. Once the leadership selects the strategic priorities for the coming year, the staff develops its work plans to ensure that the work is focused on what is most important.

2. **Monthly financial monitoring of the Plan.** If the annual budget and work plans derive from the Strategic Plan, then monitoring the execution of the Plan occurs through the monthly budget review.

3. **Quarterly review of Work Plans.** Each quarter, supervisors should report to the leadership on the status of the work that was designed to drive the plan forward. If there has been insufficient progress in any area, the leaders should seek to understand the cause and make adjustments accordingly. They should review the decisions they made for setting strategic priorities for the year. They may want to shift resources from one area to another or change priorities to reflect the current situation.

4. **Annual revision of the Plan.** Toward the end of the fiscal year, prior to the preparation of the next annual budget, the leaders should review the entire strategic plan.

   - Do they still agree with the Vision and Goals?
   - Have things developed the way they thought they would, and, if not, is the Plan still valid?
   - Do major changes need to be made, or is it time for an entirely new plan

Before you start strategic planning, contact Qm² to discuss the planning process that would be best for your organization.