

MANAGEMENT**OBJECTIVE(S)**[Return to Table of Contents](#)

Map the entity's course between its present condition and a desired future state. Specify what the entity is and intends to be and the nature of the product or service it intends to provide. Outline entity goals and objectives and formulate the plans (strategies) to achieve these goals and objectives.

BACKGROUND

Strategic planning is a long-term, future-oriented process of assessment, goal-setting, and decision-making that maps an explicit path between the entity's present state and its vision of the future. Planning at any entity level outlines a course of action which, if executed, enables desired results to be achieved.

Strategic planning is a primary function of management, including a board or commission. Long-range plans should be periodically reviewed and adjusted according to changes in the policy environment or entity performance.

The *Government Code*, Section 322.001b, Sec. 2 (enacted: S.B. 1332, Acts, 1993, 73rd Leg.) mandates the development of strategic plans for all state agencies within the executive branch of Texas state government. The law further requires that strategic plans cover a five-year period (*Government Code*, Sections 2056.001-2056.010; amendment S.B. 1332, 73rd Leg.). Planning was originally addressed in Vernon's Texas Code Annotated, Article 6252-31 (original enactment: H.B. 2009, Acts 1991, 72nd Leg., Ch. 384).

Strategic planning is the first step in Texas' Strategic Planning and Budgeting System and links appropriations requests with the highest priority issues facing the State (Governor's Office of Planning and Budgeting and Legislative Budget Board, p. 6). This linkage focuses funding on specific strategies rather than individual programs. It also seeks to improve accountability for state resource use by shifting legislative and agency attention away from service efforts and workloads toward benefits and results. Future entity funding may be contingent upon agencies' meeting the key performance targets outlined in the biennial General Appropriations Act.

The Texas strategic planning format has nine ordered elements. The first two, statewide vision and functional goals, are developed by the Governor and the Legislative Budget Board. State agencies are required to develop the remaining elements as they prepare their strategic plans. The remaining ordered elements are: mission; philosophy; external/internal (policy environment) assessment; goals; objectives and outcome measures; strategies and output measures; and action plans (Governor's Office of Budget and Planning and Legislative Budget Board, pp. 2-5).

For additional information related to strategic planning, review the modules on Policy Environment, Mission, Policies and Procedures, Organization Structure, Performance Measurement, and Budgets.

DEFINITIONS

These definitions are derived from Governor's Office of Budget and Planning and Legislative Budget Board, pp. 35-37.

Statewide Elements:

Vision, philosophy, mission, and goals for the State are developed by the Governor and the Legislative Budget Board and "define the broad purposes Texas state government seeks to fulfill, articulate core values and principles, and delineate the general ends toward which state government directs its efforts."

Entity Strategic Plans:

Entity mission states the reason for the entity's existence. The mission concisely identifies who the entity's customers are, as well as how and why it serves them.

Entity philosophy expresses the core values and operating principles which form the basis of entity activities.

External/internal (policy environment) assessment is an evaluation of key factors which influence the success of an entity in achieving its mission and goals.

Entity goals are the general ends toward which entities direct their efforts. Goals are both qualitative and quantitative. Goals are prioritized in the strategic planning process. Goals should challenge an entity but be realistic and attainable.

Objectives are clear targets for specific action. Objectives set the direction for strategies and have a shorter time frame than goals. Objectives are specific, quantifiable, and time-based statements of accomplishment or outcome.

Outcome measures are derived directly from objectives and quantify the effectiveness of an entity's efforts to meet its goals and objectives. Outcome measures quantify or qualify the results of services provided or the extent to which an entity or activity meets its goals and objectives.

Strategies are methods to achieve goals and objectives. Formulated from goals and objectives, strategies are the means for transforming inputs into outputs and outcomes with the best use of resources.

Output Measures are indicators to measure implementation of strategies. Outputs are the quantity of a good or service produced.

Action (operational) plans detail how a strategy is implemented. Action plans break strategies into specific tasks and specify responsibility for assignments, resource allocations, costs, and schedules.

OVERVIEW OF THE PROCESS

The basic phases of the strategic planning process are:

- Obtain information on relevant statewide goals, enabling legislation, and entity mission, and incorporate this information into the planning process.
- Incorporate external/internal policy environment assessment information into the planning process.
- Define and prioritize entity goals, objectives, and strategies.
- Formulate action (operational) plans to achieve entity goals and objectives.
- Determine the nature and scope of monitoring required to track key goals and objectives; provide as input to performance measurement process.
- Determine areas of operations that need policies, procedures, and other controls; provide as input to policy and procedure and internal control processes.
- Communicate plans to all levels of the entity.
- Monitor, review, and evaluate plans; adjust if necessary.

PROCEDURES

Suggested procedures, organized according to the elements of a finding, are listed below. They should be expanded or tailored to fit the specific entity being reviewed.

Note: The following procedures and the process described above are normative, rather than prescriptive. That is, they represent "average" or baseline thinking since they assemble information which repeatedly appeared in the various resources used to prepare this module. Do not be too hasty or literal in applying a given criterion or procedural step to a specific entity. While omissions or variations may be obvious, judgment must still be used to determine whether such omissions or variations are material.

Review criteria:**General criteria**

General criteria applicable to the strategic planning process are as follows:

Successful strategic planning is characterized both by compliance with reporting requirements and a commitment to implementation of the plan(s) by entity leadership, the entire management team, and all entity employees. The strategic planning process incorporates and sets direction for all operations of the entity, including administration. An entity's strategic plan should be long-range, future-based, and exclude operational detail (Governor's Office of Budget and Planning and Legislative Budget Board, pp. 1-2).

Strategic planning has three broad yet ordered components:

- Determine the desired future state of the entity.
- Determine the present condition of the entity.
- Determine the path the entity will take to move from its present condition to the desired future state.

Strategic planning guides budget preparation and establishes a basis for measuring success. Using the strategic plan, the entity prioritizes resources and develops a legislative appropriations request (LAR) which reflects decisions about how total resources will be allocated to carry out the strategic plan (Governor's Office of Budget and Planning and Legislative Budget Board, p. 1).

An entity's LAR prioritizes strategies and requests funds for each strategy. When an entity begins the appropriation request process, its LAR is downloaded into the Automated Budget Evaluation System of Texas (ABEST II) where the contents are modified through negotiations between the entity, the Legislative Budget Board (LBB), and the Legislature. ABEST II is maintained on the Legislature's computer system and is used by the LBB to track entity budget requests through the appropriations process. ABEST II integrates entity budget requests and strategic plans with the statewide strategic plan.

Planning should occur at several levels within an entity. Strategic (long-range) planning involves executive management and any applicable boards or commissions. Operational planning involves similar steps but covers a smaller piece (program area or division) of the entity. All plans should align with the overall mission of the entity and should reflect one or more of the entity's goals and objectives.

To achieve greatest effectiveness, an entity's strategic and operational plans should specify (Bittel, p. 77):

- resources to be used, such as facilities, equipment, materials, information, and employees
- methods, processes, and procedures to be employed
- tasks to be performed
- sequence of steps to be followed
- individuals who will perform the tasks and those held responsible for

- implementing the plan and accomplishing the goals
- a reiteration of the related goal as it applies to the plan
- location where the plan's activities will occur
- deadlines, timetables, and schedules
- progress checkpoints along the way
- designated performance measurements to gauge progress and verify goal attainment

Specific criteria

The criteria related to the basic phases of the strategic planning process are as follows:

Obtain information on relevant statewide goals, enabling legislation, and entity mission and incorporate this information into the planning process

Texas' strategic planning legislation requires that each entity develop "plans and strategies for meeting current and future needs and achieving the goals established for the particular area of state government." The law establishes nine such functional areas of state government. In planning for their next five years, entities should be able to specify the relationship between their own activities and the goals established for a particular area of state government. Entities must also remain aware of the content and intent of the legislation, rules, regulations, and other legal criteria which govern their operating environments as they define and execute strategic plans.

The mission of the entity or entity unit defines basic values and philosophies and states what the organization is trying to accomplish to impact the public at large (Luzader, pp. 17-19; Simyar and Lloyd-Jones, p. 21). As such, the mission should both begin to articulate the entity's desired future state and provide an overall context for the strategic planning effort.

See the [Mission](#) module for more information.

Incorporate external/internal policy environment assessment information into the planning process

Management should continually monitor the external and internal operating environments for factors which affect the entity's ability to meet its strategic goals and objectives. Such monitoring may indicate a need to change either the planning process or entity goals and objectives.

Policy environment assessment and related forecasting and trend analysis can help entities identify political, economic, social, technological, and other factors which might enhance or constrain entity operations and results. Such assessment is the starting point for the articulation of the actual present state of the entity. The policy environment assessment also helps define alternative visions and future states for the entity and its operations.

External assessment may reveal opportunities (a new technology) which would speed up a plan, or threats (price increases from a supplier) which would prevent the plan from reaching its objective (Bittel, p. 82). Internal assessment evaluates the strengths and weaknesses of resources available for the plan or project, such as facilities, staff, and money (Bittel, p. 82).

See the [Policy Environment](#) module for more information.

Define and prioritize entity goals, objectives, and strategies

Once the entity articulates its mission and assesses its policy environment, it has the foundations for the specification of its desired future state and present state, respectively. The next step is to initiate detailed discussion of goals, objectives, and strategies as means for moving from the present condition to the desired future state. Such discussions should consider the following questions:

- Are we confident of the sufficiency, relevance, competence, reliability, validity, and materiality of the information on which the strategic planning discussion is based? For example, is the information provided by the mission statement and policy environment assessment of sufficient quality and quantity for us to define realistic goals, objectives, and strategies?
- Is our strategic planning process based on candid critique and consensus? Do we have input from all relevant parties where such input is required?
- What are the specific goals expressed or implied by our mission statement? How realistic are these goals in our current policy environment?
- Given our mission statement and these goals, what is the full nature and scope of the ideal state of our entity and its operations? That is, what are the optimum possible functions, processes, and controls for each component level of the entity?
- What are the control objectives (desired outcomes) for each component level of our entity? What are the means (strategies) for executing these control objectives at each level of the entity?
- Given our legislative mandate, policy environment, and stakeholder expectations, how realistic are these functions, processes, controls, and control objectives at each component level?
- Given these functions, processes, and controls, what should our entity look like? That is, what should its structure be, and how should the structural components relate to one another?
- Should some processes, functions, or controls be completely redesigned, or is it appropriate to base our conclusions on past practice and/or current operations?
- What sorts of assets, information and expertise must we have to execute these processes, functions, and controls? If these assets, information, or expertise are not currently available, from where can we get them, and how shall we pay the costs involved?
- Have we availed ourselves of the best possible means of formulating and selecting from among alternative answers to the preceding questions? If not, how might we secure such means?
- What norms and standards should the strategic plan establish in such areas as leadership, innovation, communications, feedback, authority, and other dynamic components of entity operations?

Each step needed to move from the present condition to the desired future state (accomplish the mission) can be divided into goals, objectives, and strategies. Each of these elements outlines more detailed steps than the one before it. The resulting plan should provide a clear trail from the entity's mission statement to its specific

operations. Conversely, the mission statement should be apparent at each component level of the entity.

Entity goals and objectives are broad statements which (Luzader, pp. 18-19; Hanlon, pp. 241-242; Rossi and Freeman, pp. 69-70; Simyar and Lloyd-Jones, pp. 10-12):

- identify the pertinent issues and trends of the entity
- detail the reasoning behind day-to-day activities
- direct future operations
- can be measured in qualitative or quantitative terms

An entity's goals should support the mission statement and define where the entity wants to be in the future. Goals should be prioritized based on importance and impact.

Objectives are derived from the entity's goals. Objectives emphasize the results of the entity's actions and are tied to outcomes. Objectives should be:

- realistic and obtainable
- related to results or outcomes, not internal processes or outputs
- logically connected to a particular goal
- time-specific

Strategies are actions designed to achieve the entity's goals and objectives. In choosing a strategy, an entity should consider:

- ability of a strategy to meet the objective
- anticipated costs and benefits
- legality and practicality of action
- available facilities, equipment, and resources

Strategies are ways to accomplish key objectives and become the basic building blocks for the budgeting and expenditure of state funds (Governor's Office of Budget and Planning and Legislative Budget Board, pp. 3, 37).

Top management should request and encourage participation in the planning process by staff responsible for the daily management of affected programs and resources, thereby contributing real-world experience to the formulation of strategic concepts. Staff involvement creates a sense of ownership in the plan, resulting in a higher level of commitment (Luzader, pp. 22-26; Simyar and Lloyd-Jones, pp. 15, 186-187).

Only rarely can an entity implement all the goals, objectives, and strategies it identifies. Thus, potential goals, objectives, and strategies should be analyzed and prioritized according to predicted outcomes, risks, costs, resource availabilities, and other factors. See the [Problem-Solving and Decision-Making](#) and [Risk Assessment](#) modules for further information on this process. The most "appropriate" goals, objectives, and strategies should then be implemented.

Formulate action (operational) plans to achieve entity goals and objectives

The strategic plan must be translated into action plans which specify the activities required to achieve the entity's goals and objectives. Action plans focus on short-term objectives and should exist at all levels of an entity. Such plans should provide a detailed description of how a strategy will be implemented. Specific tasks, responsibility and authority assignments, time frames, and resource requirements and allocations should be outlined. Action plans normally address a one- to two-year period but may address a longer period, if appropriate.

Action (operational) plans may include, but are not limited to:

- budgets
- production plans
- service delivery plans
- needs assessment
- program research and development

Determine the nature and scope of monitoring required to track key goals and objectives; provide as input to performance measurement process

Since achievement of goals and objectives measures the entity's effectiveness in implementing its strategic plan, the planning process should establish ways to monitor and evaluate progress toward goals and objectives. Under the State's strategic planning requirements, agencies must report on key performance measures. These key measures focus primarily upon outcomes and outputs, though efficiency measures may also be included. While all state entities must develop and report outcome and output measures, other indicators may be formulated to measure operational processes and quality. Generally, performance measures will be quantitative, although they may be qualitative. See [Performance Measurement](#) module for more information.

Monitoring systems provide information on the progress toward intended goals, assist the entity in moving toward the attainment of the goals, and ensure that planned activities are being carried out. As the State refines its performance-based budgeting system, entities that do not monitor implementation of the strategic plan risk administering programs that do not meet customer needs and may face reductions in their appropriations.

Performance measures should directly relate to entity outcomes, be promulgated and reported in writing, be logically and consensually derived and understood, and provide information which is fed back into the appropriate strategic planning process(es). See the module on [Performance Measurement](#) for more information.

Determine areas of operations that need policies, procedures, and other controls; provide as input to policy and procedure and internal control processes

Policies and procedures are standing plans to address repetitive situations and are an extension of the planning process. Policies and procedures usually govern operational and some administrative areas, such as recruitment and selection in human resources.

A policy provides managers with a standard guideline for decision-making and relates an entity's preferred method for achieving its objectives. A procedure specifies how a recurring task should be performed.

Policies and procedures should reflect entity goals and objectives and be documented in writing and disseminated throughout the entity. See the [Policies and Procedures](#) module for more information.

The overall objectives of the strategic plan should align with the actual functioning of the entity, allocate existing resources, and determine the programs and policies required to accomplish the goals and objectives. Management controls should directly relate to and derive from the strategic plan (Simyar and Lloyd-Jones, pp. 13, 71-73; Luzader, pp. 27-30; GAO, p. 35).

Communicate plans to all levels of the entity

Entity goals and objectives should be communicated both verbally and in writing to ensure that responsible personnel have a clear understanding of objectives, strategies, and responsibilities. During formulation and implementation, top management should distribute, in writing and through meetings, general information about what is to be accomplished and ask for input from affected staff (Luzader, pp. 30-32).

Entity management should periodically assess employee understanding of and commitment to the strategic plan.

Monitor, review, and evaluate plans; adjust if necessary

Strategic planning should be a continuous process. Inevitable changes in the environment necessitate a reformulation of the original plan to ensure its continued relevance and effectiveness. For this reason, an entity should commit to a continuous planning process, thus avoiding starting from scratch every time a change occurs. State entities are required to revise and resubmit their strategic plans every two years as part of the Legislative Appropriations Request process. See the modules on [Mission](#) and [Policy Environment](#) for more information.

While fundamental changes in entity plans and operations can occur, prior-period outcomes can still be useful in planning and budgeting for the current period. Use of appropriate and adequate additional data and a method of forecasting activity or service needs should be part of the planning adjustment process. See the [Performance Measurement](#) module for more information.

**Assess Condition:
Determine the actual
processes used**

Conduct interviews, observe operations, and identify and collect available documentation in order to gain an understanding of the entity's actual strategic planning process and controls. Included in the actual process are both official/unofficial and formal/informal processes and controls. An official process may exist even if it is not documented. Possible procedures include, but are not limited to:

- Determine where the strategic planning process resides in the entity, who participates in the process, and how the participants are selected.
- Obtain and review any manuals, policies, and forms that could document any phase of the strategic planning process.
- Determine if and how management consciously selects and uses the assumptions, criteria, methods, processes, and techniques used in the strategic planning process. Obtain and review available documentation on the assessment of risks, costs, and benefits. For example:
 - Determine the process used to align the strategic plan with the entity's enabling legislation, mission, and statewide goals.
 - Determine the process the entity uses to formulate, prioritize, and monitor its goals, objectives, and strategies.
- Interview selected entity staff at multiple levels to determine how the strategic plan is communicated and used to direct entity operations.
- Interview entity managers at multiple levels to determine how they plan for their operational unit and what input they have into the planning process at both their level and the entity level.
- Determine the derivation and use of performance measures by which the entity assesses progress toward its goals and objectives.
- Determine if and how the process used by the entity to assess its policy environment feeds into its strategic planning process.
- Obtain information on the process the entity uses to review, evaluate, and adjust its strategic planning process and controls.

In addition to gaining an understanding of the actual process, also try to find out:

- how the participants view their own process
- what parts of the process they see as successful or unsuccessful and why
- what they think is important and why

This information may help identify causes and barriers.

Determine the strengths and weaknesses of the actual process

Based upon the understanding of the entity's process gained above, and the procedures in this section, analyze the actual planning process to determine if it:

- is designed to accomplish the management objective (this module, page 1)
- has controls that provide reasonable assurance that the process will work as intended
- is implemented and functioning as designed
- is actually achieving the desired management objective(s)

Suggested procedures for each of these four analysis steps are detailed below. In executing these procedures, remember to identify and analyze both strengths and weaknesses.

Identify and review the steps in the actual process to determine if the process is designed to accomplish the management objective(s). Possible procedures include, but are not limited to:

- Determine if all major steps in the criteria are included in the actual process. If steps are missing, determine if their absence is likely to have a materially negative effect on the strategic planning process.
- Determine if all the steps in the process appear to add value. If there are steps that do not appear to add value, try to get additional information on why they are included in the process.
- Review the order of the steps in the process to determine if it promotes productivity.
- Review the level of technology used in the process to determine if it is up-to-date and appropriate to the task. Besides computer, electronic, communications, and other mechanical technology, you should also consider what kinds of management technology are used (Gantt charts, process maps, decision matrices, etc.). See the [appendix](#) to the module on Problem-Solving and Decision-Making for more information.

Identify the controls over the process to determine if they provide reasonable assurance that the process will work as intended. These controls should be appropriate, placed at the right point(s) in the process, timely, and cost effective. Possible procedures include, but are not limited to:

- Draw a picture of the process, the controls, and the control objectives (see the graphic of the procurement process in the [Introduction](#) for an example). Flowcharts of the strategic planning process can help identify inputs, processes, and outputs.
- Determine if the control objectives are in alignment with the overall management objective(s) (this module, page 1).
- Identify critical points of the process (i.e. those parts of the process most likely to determine its success or failure or expose the entity to high levels of risk) and the controls related to them.
Consider whether the controls are:
 - in the right location within the process (input, operations, output)
 - timely (real time, same day, weekly, etc.)
- Compare the cost of the control(s) to the risk being controlled to determine

if the cost is worth the benefit.

- Determine what controls are in place for monitoring and evaluating the overall effectiveness of the strategic planning process and making sure that changes are made in the process if it does not yield the desired results.
- Identify, describe, and assess the process used to gather input from employees who might reasonably discover flaws in the process.
- Determine what kinds of controls are in place to ensure that entity goals and objectives are attainable and tied to entity outcomes.

- Identify, describe, and assess the controls in place to ensure that the external/internal policy environment assessment process provides relevant and timely information to the strategic planning process.

Review observations, interviews, documentation, and other evidence and design specific audit procedures as needed to determine if the process and/or the controls have been implemented and are functioning as designed. Depending upon the objectives of the project, these procedures may include both tests of controls and substantive tests, more information on which is found in *The Hub*, pp. 2-B-8, ff. Possible procedures include, but are not limited to:

- Determine if any evidence of management override exists.
- Walk through the actual process, i.e. follow a transaction through the people and documents involved, and compare to the official process.
- Determine if objectives, goals, and strategies in planning documents reflect the essence of the entity's mission statement.
- Determine how often and by what means the external/internal policy environment assessment feeds into the strategic planning process.
- Review the data analysis/verification and forecasting methods used in the planning process.
- Determine whether the employees responsible for implementing the operational plans have a clear understanding of the entity goals and objectives, input into the planning process, and knowledge of their responsibilities in meeting entity goals and objectives.
- Determine if there are significant entity operations that do not support an entity goal, objective, or strategy or align with entity enabling legislation, statewide goals, or entity mission.
- Determine if some entity goals and objectives are not being serviced or adequately pursued.

Review and analyze any reports used by the entity to monitor the outcome(s) of the strategic planning process and/or any other information available to determine if the process is actually achieving the desired management objective(s) (this module, page 1). Possible procedures include, but are not limited to:

- Analyze process reports over time for trends. For example:
 - Review the entity's performance objectives to determine if they are being met. If they are not being met, attempt to determine whether the failure is attributable to poor performance by the entity, or whether the objective itself is unrealistic.
- Discuss any apparently material negative or positive trends with management.
- Determine if and how management acts upon these process or trend reports and what changes, if any were made in the process or controls as a result. Some process refinements, especially those affecting entity mission, goals, or outcome measures, may need to wait until the next appropriation cycle.
- Review policy environment assessment reports for changes that would impact the entity's goals and objectives. Determine if changes were considered in the entity's planning processes.

Determine causes

Determine what circumstances, if any, caused the identified weaknesses in the strategic planning process. Possible procedures include, but are not limited to:

- Determine if the participants in the strategic planning process understand the entity's mission, goals, and values and support them through their management of the strategic planning process.
- Determine if the participants understand both the purpose of and their role in the strategic planning process.
- Determine if the relationship between the strategic planning process and other entity processes is clear. For example, you could compare the policy environment assessment reports and the revised action plans to determine if the entity is using assessment information to adjust its plans.
- If the process occurs at multiple locations, determine the nature and scope of the communication and coordination among them.
- Determine if the strategic planning process has adequate human, dollar, time, information, and asset resources. If they appear inadequate, determine if the entity resources have been allocated according to the materiality of the strategic planning process relative to other entity processes.
- Determine if the entity has considered using alternative resources such as trade groups, non-profit organizations, academic institutions, or other governmental entities to meet its resource needs.

- Determine if resources available to the strategic planning process have been allocated and used in a manner consistent with the importance of that resource to the strategic planning process.
- Determine if entity goals and objectives are inappropriately broad (or narrow), diverse (or indistinguishable).

Determine what internal or external constraints or barriers, if any, must be removed in order to successfully overcome these weaknesses. Possible procedures include, but are not limited to:

- Review the applicable entity, state, or federal laws or regulations to determine if any of them prevent the necessary changes from being made in the process.
- Determine if any key employees are unwilling to change the process and why they are unwilling.

Determine effect

Compare the actual entity process to a recommended alternative process(es) and determine if each weakness in the entity process is material. Alternatives can be developed by using the criteria contained in this module, applying general management principles to the process, using the processes at comparable entities, etc. Materiality can be measured by comparing the dollar cost, impact on services (either quantity or quality), impact on citizens, impact on the economy, risks, etc., of the actual process to the recommended alternative process(es). Measurements can be qualitative, quantitative, or both. Possible procedures include, but are not limited to:

- Identify performance benchmarks (industry standards, historical internal data, other comparable entities, etc.) for the process if possible. Include the cost of the additional controls or changes in the process.
- Estimate the cost of the actual process and the alternative process(es) and compare.
- Estimate the quantity and/or quality of services provided by the actual process and by the alternative process(es) and compare.
- Identify the risks associated with the actual process and with the alternative process(es). Measure and compare the risks.

Develop recommendations

Develop specific recommendations to correct the weaknesses identified as material in the previous section. In developing these recommendations, consider the tailored criteria, kind of process and control weaknesses identified, causes and barriers, effects, and additional resources listed at the end of this module. Possible procedures include, but are not limited to:

- Identify alternative solutions used by other entities.
- Identify solutions for removing barriers.
- Provide general guidelines as to the objectives each solution should meet; then the entity can tailor the solution to its specific situation.
- Provide specific information, if available, on how each recommendation can be implemented.

RESOURCES

Articles

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Data Bases**ABEST (Agency Budgets & Strategic Plans)**

ABEST data are compiled by the Legislative Budget Office and include information on the following:

- budget requests
- input, output, and efficiency measures
- capital expenditures
- budget recommendations
- quarterly and year-to-date performance measures
- classified positions
- entity strategic plans
- statewide strategic plan

ABEST information is maintained dating from 1992 and projecting forward to 1994 and 1995. In-house contacts on ABEST are Dean Duan (4829), Tom Tharp (4912), and Sherry Varnado (4716).

UTCAT (On-Line Catalog of the General Libraries of UT-Austin)

A search of UTCAT using the phrase "strategic planning" reveals the following holdings at UT-Austin:

- 326 books
- 1849 articles in academic periodicals
- 4167 articles in business periodicals

Search parameters used to identify these holdings include:

- S (subject) for books
- S (subject) and SK (subject keyword) for periodicals
- T (title) and TK (title keyword) for books and periodicals
- PT (periodical title) and PK (periodical title keyword) for periodicals

An S (subject) search in the books data base or an SK (subject keyword) search in the periodicals data bases lets you scan all subjects related to planning, such as "strategic planning--handbooks" or "strategic planning--statistical methods." This lets you focus the subject of your search.

Regardless of subsidiary data base, a TK (title keyword) search lets you scan bibliographic entries for all books or articles which have the words "strategic planning" in their titles.

Note: Books, academic periodicals, and business periodicals are accessed in different subsidiary data bases in UTCAT. While all SAO employees can access the main UTCAT data base, access to the periodicals data bases is limited to holders of current identification or courtesy borrower's cards from either UT-Austin, UT-Dallas, or UT-Pan American.

Human Resources

The following staff members have specialized training or ongoing interest in strategic planning:

Employee	Title/Function
Judy Anderson, CISA Beth Arnold, CIA Wilson Campbell, CIA Randy Davis, CPA Kati George, CIA Andrew Knight Duane Mailman* Don McPhee, CPA Jon Nelson, CISA Carol Noble, CDP, CISA, CSP Bruce Truitt* John Young	DIR, TCADA, and Lamar Audits SAO Planning Office SAO Planning Office UTMB Audit ATT Team ATT Team MHMR and WCC Audits DART, HECB, and OCCC Audits MHMR, TABC, and TDH Audits UT-Austin Audit Methodology Project Team UT System and MHMR Audits
Leslie Ashton, CPA Amy Graves, JD Marcia Carlson Kati George, CIA Andrew Knight Babette Laibovitz, MPA Linda Lansdowne, CPA Bruce Truitt John Young	Module Writers/Editors
Barbara Hankins, CPA Jeannie Henderson, CPA Randy Townsend, CPA	Reviewers

* = prior external consulting experience in the area of strategic planning

Periodicals*City and State*

Published semimonthly by Crain Communications, Incorporated
Location: SAO Library

Decision Sciences

Published bimonthly by the American Institute for Decision Sciences
Location: The University of Texas, Perry-Castañeda Library (HD 69 D4 D3248)

Executive Strategies

Published semimonthly by the National Institute of Business Management
Location: SAO Library

Forbes

Published monthly by Forbes, Incorporated
Location: The University of Texas, Perry-Castañeda Library (HF 5001 F6)

Fortune

Published biweekly by Time, Incorporated
Location: SAO Library

Governing

Published monthly by Congressional Quarterly, Incorporated
Location: SAO Library

Harvard Business Review

Published bimonthly by the Harvard Business School
Location: SAO Library

Journal of Business Strategy

Published bimonthly by Warren, Gorham, and Lamont, Incorporated
Location: The University of Texas, Perry-Castañeda Library (HD 28 J593)

Journal of Policy Analysis and Management

Published quarterly by the Assn. for Public Policy Analysis & Management
Location: The University of Texas, Perry-Castañeda Library (H 97 J68)

Journal of the American Planning Association

Published monthly by the American Planning Association
Location: The University of Texas, Public Affairs Library (NA 9000 A45)

Long Range Planning

Published monthly by Pergamon Press
Location: The University of Texas, Perry-Castañeda Library (HD 1 L6)

Management Decision

Published quarterly by MCB Publications

Location: The University of Texas, Perry-Castañeda Library (HD 28 M2826)

Management Focus

Published monthly by KPMG Peat Marwick

Location: The University of Texas, Perry-Castañeda Library (HD 28 M362)

Management Review

Published monthly by the American Management Association

Location: The University of Texas, Perry-Castañeda Library (658.05 M311)

Management Science

Published monthly by the Institute of Management Sciences

Location: The University of Texas, Perry-Castañeda Library (658.05 M312)

Management Solutions

Published monthly by the American Management Association

Location: The University of Texas, Perry-Castañeda Library (HF 5549 A2 S85)

Management Today

Published monthly by the Haymarket Press

Location: The University of Texas, Perry-Castañeda Library (HD 70 G7 M32)

Management World

Published monthly by the Administrative Management Society

Location: The University of Texas, Perry-Castañeda Library (HD 28 M413)

Managerial and Decision Economics

Published bimonthly by Heyden & Son

Location: The University of Texas, Perry-Castañeda Library (HD 30.22 M35)

Managerial Planning

Published bimonthly by the Planning Executives Institute

Location: The University of Texas, Public Affairs Library (HD 28 M37)

News and Notes

Published weekly by the National Association of Regional Councils

Location: The University of Texas, Public Affairs (HT 390 N487)

Nonprofit and Voluntary Sector Quarterly

Published quarterly by Jossey-Bass Publishers, Incorporated

Location: The University of Texas, Perry-Castañeda Library (HV 1 J63)

Optimum

Published quarterly by Bureau of Management Consulting (Canada)
Location: The University of Texas, Perry-Castañeda Library (HD 31 O6845)

Planning

Published monthly by the American Planning Association
Location: The University of Texas, Perry-Castañeda Library (HC 101 A57)

Planning Review

Published monthly by the North American Society for Corporate Planning
Location: The University of Texas, Perry-Castañeda Library (HD 28 P57)

Public Administration Review

Published bimonthly by the American Society for Public Administration
Location: SAO Library

Public Management

Published monthly by the International City Management Association
Location: The University of Texas, Perry-Castañeda Library (352.05 C498M)

Public Manager

Published quarterly by Bureaucrat, Incorporated
Location: SAO Library

Regional Review

Published monthly by Business Management Analysts, Incorporated
Location: SAO Library

Research in Public Policy Analysis and Management

Published monthly by the Assn. for Public Policy Analysis & Management
Location: The University of Texas, Public Affairs Library (H1 R385)

SAM Advanced Management Journal

Published quarterly by the Society for Advancement of Management
Location: The University of Texas, Perry-Castañeda Library (HD 28 S622)

Sloan Management Review

Published quarterly by the Sloan School of Management, M.I.T.
Location: The University of Texas, Perry-Castañeda Library (HD 28 S56)

Socio-Economic Planning Sciences

Published monthly by Pergamon Press, Incorporated
Location: The University of Texas, Perry-Castañeda Library (309.205 SO13)

State Planning Issues

Published quarterly by the Council of State Planning Agencies
Location: The University of Texas, Public Affairs (HT 392 C685A)

Professional Associations

Academy of Management
Columbia, South Carolina
(803) 777-5969

American Management Association
New York, New York
(212) 586-8100

American Society for Decision Sciences
Atlanta, Georgia
(404) 651-4000

American Society for Public Administration
Washington, D. C.
(202) 393-7878

Brookings Institution
Washington, D.C.
(202) 797-6000

Bureau of Business Research, UT Graduate School of Business
Austin, TX
(512) 471-1616

Council of State Governments
Lexington, Kentucky
(606) 231-1939

Institute of Management Sciences
Providence, Rhode Island
(401) 274-2525

International Society for Planning and Strategic Management
Oxford, Ohio
(513) 523-4185

National Association of Regional Councils
Washington, D.C.
(202) 457-0710

National Conference of State Legislatures
Washington, D.C.
(202) 624-5400

National Governors Association

Washington, D.C.
(202) 624-5300

National Institute of Business Management
New York, New York
(800) 543-2053

Texas House of Representatives Research Organization
Austin, Texas
(512) 463-0752

Texas Legislative Reference Library
Austin, Texas
(512) 463-1252

Texas Research League
Austin, Texas
(512) 472-3127

Texas Senate Research Center
Austin, Texas
(512) 463-0087

Urban Institute
Washington, D.C.
(202) 833-7200

Related Modules and Reports

Budgets
Mission
Organization Structure
Performance Measurement
Policy Environment
Policies & Procedures

SAO Management Control Audits, especially those of Accountability for Texas Tomorrow, DART, DIR, HECB, Lamar University, MHMR, OCCC, TABC, TCADA, TDH, UT-Austin, UTMB-Galveston, and The UT System

Training

Strategic Planning

In-house training developed by Beth Arnold and Ronnie Jung
Location of materials: Methodology Project Information Resources Folders

Integrated Budget and Planning Process

In-house training developed by Performance Strategies, Incorporated
Location of materials: Methodology Project Information Resources Folders