

# Where Are We Going?

By **Jim Oliver**, CPA, CGMA, 2017-2018 TSCPA Chairman

**A**s a Boy Scout, I somehow managed to earn the orienteering merit badge. Using a baseplate compass and a topographic map, a scout must demonstrate the ability to move on foot from a starting point to a destination. Mapping a course requires reading the terrain from the map's elevation contour lines and getting bearings from landmarks, regularly checking and adjusting course to reach the destination.



Today, we use smartphones or car navigation systems to guide us to our destination. Accessing a satellite global positioning system (GPS) and relevant online information gives us a suggested route and projected arrival time. If conditions change or we make a wrong turn, new directions re-route us.

To carry out TSCPA's mission, our Bylaws require a written strategic plan that we update every three years. We check our bearings, evaluate landscape changes (or inadvertent detours), and determine adjustments to accomplish our mission of supporting our members and promoting their value and high standards.

With that mission, the Strategic Planning Committee, Executive Board and TSCPA staff had a destination for updating the strategic plan. Yogi Berra once said, "If you don't know where you're going, you might not get there." Knowing orienteering, owning a GPS or developing a strategic plan is useless without knowing the destination.

We still needed to understand where we are as an organization. Our process included surveying members and staff, gathering statistical data, analyzing trends, talking with key stakeholders (including chapter executive directors) and identifying environmental factors impacting the profession and the Society. From that information, a clearer picture emerged of where we are and of the terrain that we must travel.

During the two-day planning retreat, participants analyzed, evaluated, discussed and debated what the information and trends mean and how to adapt our plan. Our collective thoughts began coalescing around a strategic plan vision along with guiding principles and key pillars. Staff and committee members continued refining the vision statement, principles and pillars, working with the Executive Board for ongoing validation.

We also discussed what we should not be doing, which is as important as knowing what we need to do. Professor Michael Porter from Harvard's Institute for Strategy and Competitiveness states it simply: "The essence of strategy is choosing what not to do."

What emerged is this vision for our Society: "Empower our members to lead and succeed." Key principles include not only building leaders, but also leveraging and leading in technology, being a flexible organization and connecting members and resources. Those principles rest on three pillars: Professional Excellence, Advocacy, and Community and Connection. From these core concepts come our goals and success measures to determine our progress.

Even after all the discussion, debate and decisions, our "final" strategic plan is never truly final, nor are the plan details even of utmost importance. President Dwight Eisenhower stated: "In battle, the plan is useless, but the planning is indispensable." We will face circumstances for which we did not plan, but our principles and pillars should guide us in addressing those challenges.

Our strategic plan did not anticipate Hurricane Harvey, but we responded guided by our principles. Organizational flexibility and leveraging technology allowed us to connect our members and resources. We promoted Professional Excellence with webinars and online information to keep members informed. Advocacy efforts included two letters from TSCPA to Congress on tax disaster relief and phone calls with Congressional staffers. Community and Connection showed in our outreach to members needing help and linking them with members who could help.

Finally, a point of personal realization (and confession). Three rounds of TSCPA strategic planning in the last seven years have helped me see my own failure in consistently applying these concepts. I have not always made principle-based decisions that lead where I should go. My choices and tradeoffs (without wisely considering what not to do) negatively affect not only me, but also my team members and, most importantly, my family. D.L. Moody's words amplify that failure: "Our greatest fear should not be of failure, but of succeeding at something that doesn't really matter." The time has come for me to apply what I have learned and make my own long overdue course correction toward what truly matters.

**Editor's Note:** Please see page 33 of this *Today's CPA* issue for more information on TSCPA's new strategic plan. ■

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