Succession Planning for Nonprofit Organizations: A Journey, Not a Destination!

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Summer 2010

Abstract

Succession Planning: "The ongoing process of systematically identifying, assessing, and developing talent to ensure leadership continuity for all key positions." - American Society of Association Executives.

The objectives of this white paper are to both make a case for the importance of succession planning (even *before* a change is anticipated) and to provide realistic suggestions on how any nonprofit organization can execute a smooth succession from one leader to the next. While the white paper focuses on the process as it relates to the Executive Director (or CEO) role specifically, the concept can be applied to the board's own succession process or to the exiting of any influential leader of the organization. Identifying new leaders and new board members who will be committed to carrying out the organization's existing mission, while bringing fresh ideas and insights to the group, is one key to ensuring the continued success of any nonprofit.

The information referenced here has been gathered from a number of sources with various perspectives. Real world case studies have been included to demonstrate how critical it is to have a succession plan in place during any transition.

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1. Why Bother with Succession Planning?

Small and mid-sized (and many large) nonprofit organizations are notorious for ignoring processes and procedures, most specifically regarding succession planning. It is hard to focus on anticipating a transition when the executive director has been functioning for 10-15 years and fully expects to remain in charge for at least another five to ten years! Despite the reluctance, nonprofits must begin to develop new leaders now so that there will be no disruption to the organization when the executive director or other influential leaders eventually announce they are preparing to leave. With enough notice, perhaps even two or three years, the next generation leadership can be identified and nurtured through a smooth succession process.

If this is so obvious, what impedes the succession planning process? One of the most evident reasons that the process of succession planning is so often ignored until it is too late is because it necessitates making time *today* to plan for a situation that is going to take place in the *future*. With executive directors working over time to focus their efforts on attracting more volunteers, identifying new donors and retaining existing ones, overcoming the challenge of disappearing grants, and managing constituents' expectations based on the growing demand for the nonprofit's services and products, the last thing on their list is to prepare for their own exit from the organization. They are too busy addressing the challenges presented today to find the time to invest in developing the talent of tomorrow.

The second reason that succession planning is typically low on the list of priorities is that by asking the executive director to create a succession plan, the board is asking him or her to begin preparing for the *end* of their role. Even if other responsibilities were not competing for the executive directors' limited time, succession planning can be an uncomfortable, or undesirable exercise and one they would prefer to ignore if possible. No one really wants to spend too much effort planning for their own departure, even when it is acknowledged as a necessary and important activity. Emotion and ego can interfere with good judgment when the words "succession plan" are raised by those who are concerned about the organization's continuity.

No one really wants to talk about the 900 pound gorilla in the room. The board is fearful of offending the executive director, and the executive director is fearful of accelerating their own retirement by bringing up the topic. And in many instances, the board, the executive director, and (worse case scenario) even the donors are convinced that no one can fill the executive director's shoes, so they just skirt the issue altogether!

However, despite the strong desire to hide one's head in the sand (for whatever reason), with the imminent retirement of baby boomers – many of whom are currently serving in the role of executive director at nonprofit organizations across the country – ignoring the need for proper planning is simply not acceptable. To support this premise, a national leadership study conducted in part by the Annie E. Casey Foundation confirmed that Baby Boomers account for nearly 73% of the chief executives of nonprofit organizations and more than 55% of them are over 50 years old. Nearly 85% said they plan to leave their positions in the next seven years.

Based on this kind of information, nonprofits have got to hear the wake up call and prepare for leadership succession. Any transition, at the executive director or board level, is always a critical time and one that can put the group at risk. However, it is also a great time for seizing fresh opportunities as new leaders are identified and trained, whether for the CEO role, CFO position, or new board and executive committee members.

To avoid being put in a vulnerable position, the best nonprofits begin to talk about, and plan for, succession *well in advance* of the need for transition. In fact, to be done correctly, it can take years to develop the talent needed to accomplish any high level succession. With that in mind, there is really no time to waste.

Assuming that the executive director and the board agree that succession planning is an imperative and inevitable part of their strategic plan, there are several steps that must be addressed to ensure a smooth and seamless process, which should take place over time:

1. Have a strategic plan in place that outlines the organization's one year, five year and ten year goals
2. Assign a committee to manage the succession process
3. Conduct a search to recruit the 'next generation' leader long before necessary
4. Select the best candidate
5. Have a plan to develop and train the future leader over a reasonable time period (one to two years)
6. Execute the transition

The succession process rightly begins with the organization's strategic plan. This may seem too obvious, but it is critical to have a blueprint for the future in order to determine what the next leader should look like. Any leader selected must have the skills, experience, and expertise to accomplish the group's agreed upon short term and long term goals. Will it be a visionary, a fund raiser, a person with great connections, a mentor, or someone who inspires the community? Having a strategy in place will help the group narrow the search for a successor. In fact, in a study of best practices conducted by the American Productivity and Quality Center, succession planning was found to be an integral process for an organization's success. Through their research they established a link between succession planning and overall business strategy. The conclusion of the study was that during succession planning the organization has the opportunity to affect the achievement of long-term goals and objectives

Forming a succession planning committee will also be an advantage because this is a multi-faceted approach, and one that will involve several people from the organization. Once the succession planning committee defines roles and establishes timelines, it will be easier for everyone to understand their specific responsibility in the process. The committee may be comprised of the executive director, the board chair, one or two board members and perhaps one or two lay members to create a good mix of perspectives. If the organization has a human resource director, or there is anyone with human resource experience on the board, they should be included as well. The combination of participants will differ, based on the organization, its unique situation, its resources and its culture.

2. Conducting the Search

Looking to the organization's strategic plan can help the committee create a good match between the future leaders of the organization and its mission. Perhaps someone in the community who is familiar with the group and its goals may come forward as a candidate, but typically a formal search is called for in order to get access to a broader group of potential candidates.

If the nonprofit has the luxury of time, (and with proper planning they should!) the search can include less experienced professionals who can be mentored and trained over a year or more as they are groomed for the role. If the succession is going to take place more quickly, the search will most likely be limited to talented candidates who can "hit the ground running" as needed.

To be effective in the search for a successor, the job description must be correct and realistic. The description should not only include the range of tasks that are involved in carrying out the role, but should also include a list of the qualities, characteristics, and traits the board believes fit their mission. If the executive director, for example, is a key fund raiser for the nonprofit, and the candidate has no desire, nor talent, for fund raising, she or he is probably a poor fit. If the search committee is not honest or practical about the scope of the job, the selection process will be seriously compromised.

The executive director should update the job description during the annual review process and should include a list of what they actually do on a daily and weekly basis. This will help keep the job description relevant so that when a succession process does take place, the committee will be able to rely on real facts as they reach a decision about a successor.

This is true for succession processes at the executive director level and at the board level.

For example, many organizations approach the process of selecting new board members as something to consider at end of their fiscal year. They assign the task to a nominating committee and ask them to supply names of viable candidates. Names are often thrown into the mix by happenstance, perhaps recognized by reputation or referral, but with little precaution or planning. But if there was a succession plan in place, such as a 'farm system,' to cultivate board members, the organization could be developing future leaders all throughout the year (not just at year end). They could transition active and reliable committee members to become committee chairs and ultimately to become board members as they assume more and more responsibility within the organization. If the occasion arises, the 'board members in training' can be supplemented by experienced, seasoned prospects in the community who come forth and express an interest in participating on the board. As a part of the succession process, the nominating committee would have a plan as to what types (financial, legal, corporate, marketing, human resources) of professionals are needed on the board as well as to recognize key companies in the area (pharmaceuticals, retailers, manufacturers) that would make excellent board members. By having a succession plan in place for the board, they are assured they will maintain balance and diversity.

3. Selecting a Candidate

Nonprofits are often less prepared for changes in leadership than their for-profit peers. This may be happening because leaders in the nonprofit community are more dedicated, committed and passionate – and therefore they remain in their roles for greater lengths of time.

The generation that rewarded longevity in the corporate world has disappeared and the companies that gave out gold watches to reward loyal employees after twenty-five years of service have ended that practice. Instead, employees whose resumes reflect job changes are seen in a positive light, and their movement from organization to organization is a further demonstration of upward mobility, ambition and drive.

While this “job hopping” may be embraced as enviable in the corporate world, the situation is somewhat different on the nonprofit side of the equation. In fact, most nonprofit leaders are in their roles for long periods of time. While commendable, it makes the succession to a new leader all the more difficult.

The succession process in a nonprofit is further complicated because of the broad job description held by most executive directors. Unlike corporate CEOs, executive directors and CEOs of small to mid-size nonprofits often wear many hats, leading the organization on a shoestring budget, overseeing administrative tasks, focusing on financial reporting, implementing fund raising, scheduling volunteers, and dealing with constituents. They behave much like the entrepreneur at a start-up company, with their hands-on approach and the need to perform such a wide variety of tasks.

The committee that reads the resumes and conducts the in-person interviews should be discussing the organization’s goals and finding out from each of the candidates how they would help the group to achieve their objectives. There needs to be a strong link between the new leader and the group’s mission to ensure a good ‘fit’ going forward.

4. Developing and Training Future Leaders

Any solid succession plan has a training program module, focused on developing the next generation, whether that is the executive director (ED), the board chair, or board members.

It is important that the new leader-in-training has a good understanding of the systems that are in place. Great nonprofits do not rely on one person, but rather have implemented processes that are effective no matter who is in control. The more efficiently the organization operates, from the inside out, the easier it is to train the next leader. This includes administration tasks, technology processes (including the databases), fund raising, marketing and communications, volunteer management and donor development – to name just a few. While individuals perform these tasks, having established procedures and policies enables new leaders to assume their roles much more quickly and efficiently awhile avoiding the feeling that they are on a scavenger hunt every morning as they search for pertinent information!

To support the training and development of new leaders, a smoothly operating nonprofit should employ tactics that simplify the processes. For example, a nonprofit can use a twelve month calendar that references weekly and monthly tasks and events as well as annual events. In this way everyone can see upcoming events so they can begin the planning process well in advance. Having a list of tasks performed by everyone in the office and on the board as well as an events calendar can keep everyone on target and can support the processes that have been put in place and can speed up training.

All processes should be written down, discussed regularly, and improved on and refined as often as necessary.

On the flip side, the pieces that are more difficult to develop in a new leader are emotional, such as the passion to support the organization's mission. Each nonprofit has its own values and vision, and that is what distinguishes it from all other organizations. It is its unique position that attracts donors and volunteers and it is these core values that fuel its success. The new leaders, whether executive directors or board members, must be prepared to serve as advocates for the organization, representing its mission and vision in the community. Equally as challenging to develop are the meaningful relationships in the community that lead to donations, media exposure, brand development and more. All new leaders have to grow their own networks, but this should be included as part of their leadership development process.

As was previously stated, those organizations that have a strategic plan in place that carefully spells out their community outreach approach will be able to integrate a new leader more effectively than those groups that can not articulate or easily communicate their mission and values.

5. Executing a Smooth Planned Transition

In a study by CompassPoint Nonprofit Services, nearly three-fourths of the executive directors interviewed reported that their organization has no succession plan.

For a smooth transition to take place, and to ensure the organization remains successful, everyone has to work together. These statistics are appalling because they paint a bleak picture for the nonprofit community. Choosing to ignore the warning signs and electing to wait until faced with a leader who announces an approaching retirement is not much of a strategy for success. With key people predicted to leave in great numbers over the next decade, every organization should be making arrangements and taking all the steps necessary for a smooth transition. This can, and should be done, so that the organization can benefit from having the executive director available and actively engaged in the entire transition process – however long it takes.

If properly planned, the transition will take place over a period of years as a new leader is selected, groomed, and trained. There is time under these circumstances to build a strong familiarity with the staff, the administrative processes, the committees, and the board. There is time for integrating into the community and for building a network of personal connections. Throughout the process, the outgoing leader acts as a mentor, helping the incoming executive director to understand, not only the functioning of the office, but how to connect every moving part to support the vision and values of the group. This planned process insures that the nonprofit will not forfeit the historical, institutional knowledge, momentum, and competitive edge that many organizations typically lose when their CEO or executive director leaves.

Sometimes the outgoing leader has the opportunity to select and groom the successor. This is a win-win situation because there is so much emotional and professional investment from all parties involved. Even under those circumstances, though, where the nominating committee or the succession plan committee makes the choice, the executive director has an active role and a strong voice in the selection process – recognizing that he or she will be instrumental in the developing and training of the next leader.

It is best to provide enough notice so that the outgoing executive director, board chair or board member can work closely to help increase the comfort level of the incoming leader.

Under those scenarios where an emergency takes place, and a void is left by an influential leader of the nonprofit with little or no preparation, there are steps that can be taken to implement a smooth emergency transition.

6. Executing Emergency Transitions

Boards of Directors have a responsibility to be ready for anything, prepared to handle unforeseen situations that threaten their organization's survival. Unplanned, emergency departures happen, sometimes as a result of an accident or critical illness, other times because of an unexpected change in circumstances. Whatever the cause, there should be written documentation regarding critical information so that anyone can step in on an interim basis and manage the nonprofit efficiently. A list of important information includes:

- Names of banks and account numbers
- Contact information for accountant, lawyer and other key advisors
- Names and contact information for all board members
- Passwords for database and other technology functions
- Copies of policies and procedures
- Copies of current budgets, financial statements and audits
- Copies of all board and committee minutes
- Copies of incorporation documents and by-laws
- Staff roster and contact information for all employees
- Contracts
- Process for establishing an interim or acting executive director

Along with this type of critical data, an emergency succession plan checklist might also include:

- An outline of succession procedures, including timelines for steps to be taken – including changing signatures at banks, reviewing contracts for renewals, payroll processing, etc.
- A copy of the most current job description for the executive director
- A calendar of events and anticipated activities for the upcoming 12-18 months including performance reviews, lease negotiations, etc.
- A communications plan that includes who should be notified of the executive director's departure and a press release template for notifying the media
- A description of the executive search process and a charter for the search committee
- A financial plan including the costs regarding severance pay, outplacement services, executive search consultants and perhaps an external interim executive

If the executive director does exit abruptly, having easy access to these and similar items can alleviate some of the initial concern, allowing the board to move forward carefully and thoughtfully as they consider a full time replacement. Following an emergency plan will give them the extra time they need to conduct a thorough search, perhaps over several months or more, as they seek to fill the executive director's role on a more permanent basis without jeopardizing the daily routine of the organization.

7. Case Studies

What Doesn't Work

At a strategic planning retreat being held in conjunction with the 15th anniversary of a mid-size social services organization, the facilitator asked, "What is this organization's succession plan?" The CEO/founder proudly answered, "None. There is no need for one. I am here for the long haul." At 65 years of age, she was willing to put her life's work into a vulnerable situation rather than be faced with planning her own exit.

The board members were not stunned by her comments. They knew all along that she would be furious at the thought of being asked to create a succession strategy. After another stagnant fund raising year passed, the board decided to replace the CEO with someone who could hold fast to their mission and take the group to the next level. Needless to say, the CEO put up a good fight, resulting in a difficult situation that impacted administrative staff, volunteers, and donors alike. After several confrontational board meetings, she made a hasty exit leaving behind no succession plan and no one to replace her. The board opted to bring in an interim executive director to hold down the fort while they could conduct an appropriate search.

Unfortunately the interim director had to deal with complete chaos. There were no written processes or procedures; because of frequent turnover at the administrative level, there were more questions than answers regarding office policies; no one was sure where supplies were stored; access to the organization's database was limited; there was no script guiding anyone on what to say when callers or visitors inquired about the previous director.

Eventually the office did get straightened out. The interim director was extremely dedicated and she immediately created a system for bill paying, payroll processing, and recording revenue. She even designed a communication plan for community outreach to help address all the questions being raised about the organization's future.

However, the search committee had no job description, no task list, no calendar of events, and no list of important relationships. As a consequence, after a wide search, they selected a new executive director based on what they "assumed" was the role played by their former director. Unfortunately, they didn't realize that fund raising and donor relationships were such an critical component to the job. The new director, while a skilled administrator, had no talent or experience with serious fund raising.

Had there been a succession strategy in place, the departing executive director could have been training her own replacement, and ensuring a strong transition for her beloved organization. Instead, her refusal to plan strategically for the future may eventually lead to the dissolution of the organization. Foresight and cooperation, along with written documentation, would have made all the difference in the world.

What Does Work

Case Study: Partnership in Philanthropy - Chatham, New Jersey

Partnership in Philanthropy presents an excellent example of how to create a seamless succession plan. Throughout her nine years as Executive Director, Becky Dembo believed in cross-training her team so that at any given time anyone on the staff could, with little difficulty, assume multiple responsibilities and roles. As a result of this foresight, when she was one year from retiring, she went to the Board of Directors with a well thought out plan. She intended to serve as Executive Director for ten years, but planned on using her tenth year to transition slowly and carefully to a new executive director.

Her recommendation to the board was that Heather Robinson, who had been on the PIP staff for three years, would be an ideal candidate for the new role. Because of Becky's philosophy for cross-training, over the course of her time at PIP, Heather had already been involved with grant writing, program development and marketing/public relations. The Executive Committee met and agreed that Heather could be a strong candidate and agreed to a three month trail period.

Step One: Heather was named Program Director and was given additional responsibilities immediately so that she could begin to prove her value to the organization.

Step Two: Becky established a time line with check points for the Board of Directors so that they would be continuously aware of Heather's progress. The time line gave her and Heather specific tasks to accomplish during each of the four quarters of the transition year and a method for measuring progress.

Step Three: Becky began mentoring Heather on a daily basis regarding her role as Program Director and ultimately Executive Director. Heather began meeting with all the PIP stakeholders, familiarizing herself with them and providing them the opportunity to build a relationship with her.

Step Four: In the second quarter, Heather was given more responsibilities, beyond those of a Program Director and she continued to meet with clients, sponsors, funders, donors and consultants, increasing their comfort level with her and her capabilities.

Step Five: In the third quarter they began to escalate the transition of Becky's responsibilities to Heather so that she was able to function as the Executive Director while Becky was present daily to mentor, advise and guide her.

Step Six: As the last quarter was upon them, Becky and Heather functioned completely as Co-Executive Directors, attending all functions together, and working completely in tandem. This smoothed the way for a seamless handoff. By the time that Becky retired, Heather had spent a year training for the role and in fact had spent about six months acting in many ways as the Executive Director. By the time the press release went out announcing Becky Dembo's retirement, Heather had met with and worked along side PIP's key stakeholders and they were well aware of the change. Everyone was completely prepared and comfortable with Heather assuming the new position.

In speaking with Heather it became clear that PIP felt a unique obligation to manage their own transition well because they invest a significant amount of time advising their clients on the importance of a smooth transition. They felt they needed to set a good example for the nonprofit community they serve, demonstrating how a well-planned transition can take place without any disruption in relationships, services offered, client care, revenue generation or programming. They felt they could not afford to create a sense of turmoil or disturbance during the transition process.

For PIP, the key was to begin the transition early, to have candidates in place on staff, to establish a process of on-going, daily mentoring and to create a time line and check points for each task to help keep them focused on executing an orderly process. The end result was worth the effort!

8. Succession Readiness Checklist

The following checklist was designed by Tim Wolfred, CompassPoint Nonprofit Services, as a part of the monograph series he authored, funded in part by the Annie E. Casey Foundation, on “Building Leaderful Organizations: Succession Planning for Nonprofits.”

Wolfred suggests that a nonprofit organization is most likely to have a smooth transition when the following ten steps are taken prior to any succession:

1. A strategic plan is in place with goals and objectives for the near term, including objectives for leadership talent development.
2. The board evaluates the executive director annually on general performance and achievement of strategic goals.
3. The board, based on its annual self-evaluation, is satisfactorily performing its major governance jobs – financial oversight, executive support and oversight, policy development, and strategic planning.
4. The executive’s direct reports, based on annual evaluations, are judged as solidly skilled in their positions.
5. The top management cohort, as a high performance team:
    a. Has a solid team culture in place in which members support one another and can reach decisions as a group efficiently and harmoniously
    b. Shares leadership of the organization with the executive in having significant input to all major decisions
    c. Can lead the organization in the absence of the executive
    d. Has authority to make and carry out decisions within their respective areas of responsibility
6. Another staff person or board member shares important external relationships, such as major donors, community leaders and funders, maintained by the executive.
7. A financial reserve is in place with a minimum of three months operating capital.
8. Financial systems meet industry standards. Financial reports are up to date and provide the data needed by the board and the senior managers who are responsible for the nonprofit’s strength and viability.
9. Operational manuals exist for key administrative systems and are easily accessible and current.
10. Program staff has documented their key activities in writing and have identified another staff person who can carry out their duties in an emergency.

9. Conclusion

Peace of mind. Sound risk management practices. That is actually what succession planning is all about, and those nonprofit organizations that are well-regarded for their adherence to best practices begin the process early by identifying, training, and nurturing their future leaders long before they will be called on to assume a leadership role.

Other nonprofits are not as prepared. Those organizations that suffer from “founder’s syndrome” or weak leadership may experience upheaval and potentially permanent damage whenever the founder, executive director or others of influence, leave the organization. For organizations without strategic vision, succession planning is not on the priority list.

But the danger in these situations can be mitigated and the pain lessened if the organization manages a seamless transition.

There are documented steps to follow that can guide the organization through a well-planned succession process. While there should be an emergency transition in place to deal with unexpected situations, the most practical approach is one where the transition is anticipated and planned for.

The steps for executing this type of planned transition include: starting the process of identifying future leaders long before the transition is on the horizon; engaging in formal and informal training, mentoring, and grooming of the next generation over a period of years; establishing processes and policies and written documentation for everything that transpires at the organization; using a calendar of events, written job descriptions, tasks lists and other tools to capture key information about the roles and responsibilities of the key players; and lastly, and most importantly, maintaining a focus on the organization’s core values and mission – while seeking future leaders who promote, support, and embrace the organization’s vision.

10. About the Author – Ron Matan, CPA

Ron Matan, Member in Charge of Sobel & Co.'s Nonprofit and Social Services Group, brings a unique blend of public accounting and business acumen to every client engagement. A key member of Sobel & Co.'s Leadership Team since joining the firm in 1997, Ron works primarily with non-profit organizations, including United States Department of Housing and Urban Development ("HUD") projects, A-133 engagements, and low income housing tax credit programs ("LIHTC").

Professional credentials

Ron is a Certified Public Accountant licensed to practice in New Jersey, New York and Pennsylvania. He is a member of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants (NJSCPA). Ron has been elected as Vice-Chairman of the PKF North America's Nonprofit Committee, and in June 2004, Ron was appointed to the New Jersey Society of Certified Public Accountants Peer Review Executive Committee. Ron is also a member of the NJSCPA's Nonprofit Interest Group.

Ron, as Member in Charge of the firm's Nonprofit and Social Services Group (audits of A-133, HUD and LIHTC programs), is responsible for the firm-wide quality of this practice area and is the firm liaison for the AICPA's Government (Nonprofit) Audit Quality Center. With over 35 years experience of public accounting and private industry experience with all types of nonprofit and social service organizations, Ron brings a unique blend of knowledge and insight to these specialized engagements. Ron is a Certified Tax Credit Compliance Professional and is listed in the Guide which is circulated to all State Agencies Allocating Tax Credits as well as the Internal Revenue Service. He also has taken courses in advanced training for peer reviews and performs peer reviews of other accounting firms.

Philanthropic and social service commitment

Ron is a member of the Board of Directors of First Occupational Center where he serves as treasurer and is a member of the Education Committee for the Mid-Atlantic Chapter of the Society for Association Executives where he serves as Treasurer. Ron is a member of both the Plainfield Neighborhood Health Center Board and Union County Educational Services Foundation Board. Ron was the former treasurer and board member of Kids Peace Treatment Centers for emotionally disturbed children, located in Bethlehem, Pennsylvania.

Educational background

Ron is a graduate of Kings College in Wilkes-Barre, Pennsylvania, where he received a Bachelor of Science Degree in Accounting.

11. About Sobel & Co.

Sobel & Co. is a middle market accounting and consulting firm with headquarters in Livingston, New Jersey. The firm has been providing nonprofit and social service organizations in the metropolitan area of New York/New Jersey with audit, accounting, tax and advisory services since its inception in 1956.

The firm currently works with more than 170 nonprofit organizations with revenues ranging from $100,000 to over $65,000,000. Based on this depth of experience, the professionals in the nonprofit group are keenly familiar with the issues facing nonprofits and they will apply this knowledge to bring added value to every engagement.

As a further demonstration of the firm's commitment to the nonprofit community, several complimentary programs are offered throughout the year. These include quarterly webinars, roundtable discussions and an annual symposium on timely and relevant topics. Newsletters, articles, benchmark reports, surveys and white papers are also distributed to the nonprofit sector to provide them with access to cutting edge information.

Please visit Sobel & Co.'s Nonprofit and Social Services Group at www.sobel-cpa.com and follow us daily on Twitter at twitter/sobelco.

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12. Citations and References

Some of the material referenced in this white paper was found at the following sites:

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