







the qualities that the new system needs to have. All parties need to be realistic with this step. Champagne ideas will not prog-

Once all of the departments and sections have been covered, start with the first department once again. Since everyone has had time to think in your absence it is natural to expect that the department heads have discovered more items that would introduce more efficiencies and cost savings. Insert these new items into the appropriate Excel spreadsheet sections. Move on to the next department and continue the process above until the ideas begin to dwindle.