

Regulatory Impact Statement: Regulations for the Planning and Reporting Framework

Purpose of Document	
Decision sought:	This RIS informs final Cabinet decisions on options for regulations that set requirements for schools' planning and reporting.
Advising agencies:	Ministry of Education
Proposing Ministers:	Hon Chris Hipkins, Minister of Education Hon Jan Tinetti, Associate Minister of Education (School Operations)
Date finalised:	16 November 2022
Problem Definition	
<p>The Education (Update) Amendment Act 2017 introduced a new planning and reporting framework for State and State integrated schools and kura. These changes were carried over into the Education and Training Act 2020 (the Act) and reflected concerns that:</p> <ul style="list-style-type: none"> • planning and reporting should be for the school communities' benefit rather than central government, and that accountability for school performance should be to the community; • school charters did not have sufficient strategic focus; • the provisions on the content of charters were too complicated and lacked focus; and • schools and their communities were not getting sufficient value from the planning and reporting process which was administratively burdensome. <p>Changes made in 2017 to the Education Act 1989, were further strengthened in the Education and Training Act 2020, with an increasing focus on responding to the inequities in educational outcomes. These included a new broadened section 127, which set out the primary objectives for schools and kura; and the National Education and Learning Priorities (NELP), which set out the government's medium-term priorities for schools and kura that boards are required to have particular regard to in developing their strategic plans.</p> <p>These changes were designed to address the fact that while many learners do well in the education system, it has also persistently failed to address disparities in educational outcomes resulting in inequity for particular groups of learners including Māori, Pacific, learners with disabilities and learners with additional learning support needs.</p> <p>Planning and reporting processes support boards to translate these overarching objectives and government priorities into practical actions. The new framework is intended to address issues with current processes including that the process is government</p>	

compliance driven, rather than community led; that the process is not student centred and has not addressed equity considerations; and that the compliance requirements, which range from broad objectives to highly detailed requirements, are set out in different places, making the process complex and unclear for boards.¹

Executive Summary

From 1 January 2023, a new planning and reporting framework will replace the National Education Goals (NEGs) and National Administration Guidelines (NAGs). Instead of preparing an annually updated charter with a strategic and annual section, boards will be required to develop a 3-year strategic plan, and an annual implementation plan. Boards will need to continue to submit their strategic plan to the Secretary for Education (the Secretary) however these will no longer need to be approved.² Boards will also continue to be required to prepare an annual report, including an analysis of variance (now called the statement of variance).

While the new framework for planning and reporting is already established within the Act, it does not specify what should be included in schools' planning documents, how they should be created, when they must be published and/or submitted. Regulations setting out detailed requirements need to be developed, under section 639 of the Act to implement the framework.

Regulations set minimum standards and sit alongside supports and implementation tools and evaluation and monitoring from the Education Review Office (ERO). They are intended to act as a mechanism to help support boards to translate their overarching objectives and government priorities into practical actions by providing clarity, reducing unnecessary compliance burdens for schools, and by helping schools focus on setting meaningful goals to meet its primary objectives, its Te Tiriti/The Treaty obligations and the NELPs. They are intended to support schools to have strong engagement with, and more accountability to students, parents, whānau, communities, as well as reporting to the Ministry.

Taking into account what we have heard through our engagement undertaken earlier this year, we consider the Regulations need to incorporate key shifts for good planning and reporting to:

- provide clear and simplified requirements to integrate the Act's primary objectives for boards with government and community priorities. This will help to reduce the compliance cost on schools so they can plan, measure and report on the things that matter for improving learner outcomes;
- support boards to build strong relationships with their students, staff, whānau and communities throughout the planning process. This includes requiring board plans to reflect whānau and community aspirations and needs so that whānau and communities are involved in planning and can hold schools accountable for learner outcomes; and

¹ Compliance requirements for planning and reporting were spread across the Education Act 1989, and the National Administration Guidelines and National Education Goals.

² The Act requires boards to submit their strategic plans to the Secretary. Through changes made by the Education and Training Amendment Bill (No.2), the Secretary is no longer required to approve these plans.

- provide a model that gives effect to Te Tiriti/The Treaty to lift educational outcomes for Māori learners and meet the needs of Māori medium and kura kaupapa Maori so that kura can plan and report in ways relevant for them.

We developed three options for the approach to Regulations

The options range from minimum standards to enable maximum flexibility for boards (option 1), to a greater degree of specificity focussed on equity and excellent outcomes and Te Tiriti/The Treaty (option 2) to a high degree of prescription to ensure certainty and consistency (option 3).

- *Option 1:* gives boards the most flexibility to develop their plans and reports to reflect the identity, needs and aspirations of their school communities.
- *Option 2:* seeks to balance flexibility to reflect communities' identities, needs and aspirations with a focus on equitable outcomes, government investment and priorities and lifting student progress and achievement.
- *Option 3:* takes a similar approach to Option 2 of balancing community flexibility with government priorities and investment, but also instructs boards to include in their plan a defined number of set goals, information on financial and property planning, as well as feedback from community consultation.

We recommend *Option 2* as it strikes the right balance between flexibility and ensuring boards focus on achieving excellent and equitable outcomes and giving effect to Te Tiriti/The Treaty.

Option 2 finds the middle ground between the increased flexibility boards are calling for, the need to ensure boards are focusing on their primary objectives and the NELPs, and the calls from whānau and communities for better engagement and information from their schools to input into planning to hold their school accountable. It recognises government priorities and investment for learners that, to date, have not been well-served by the school system and requires boards to identify how they are meeting the needs of those students. For example, it requires schools to develop strategies and report on how they have given effect to Te Tiriti/The Treaty, the progress and achievement of Māori students, and the progress the school has made towards making instruction available in tikanga and te reo Māori.

We considered whether to include additional specificity around consultation with iwi and Māori. However, the Act already requires boards to consult with their community (including the Māori community associated with the school) when developing its strategic plans. We have heard that additional consultation, specificity, and/or requirements may place an additional burden on iwi and hapū who may not have the resources to engage with every school in their rohe. We are proposing to provide support to boards on effective community consultation and to review school consultation after one cycle of strategic planning.

We are recommending a differentiated approach to kura kaupapa Māori

The Act provides flexibility to develop different planning and reporting requirements for kura. We have been working in consultation with Te Rūnanga Nui o Ngā Kura Kaupapa

Māori o Aotearoa (TRN) and Ngā Kura-ā-Iwi o Aotearoa (NKAI) to develop regulations that will enable boards of those kura, and other hapū and iwi kura, where appropriate, to recognise Te Aho Matua and local tikanga in their planning and reporting documents, to provide less specificity in their documents in respect of their Tiriti obligations, and reporting requirements that allow for measures and targets that reflect what is important to those kura. We propose that the Regulations be applied differently to school boards associated with TRN and NKAI and other hapū and iwi kura as described above.

Implementation of the framework will be critical to ensuring that planning and reporting processes deliver on the changes envisaged

The Ministry, NZ School Trustees Association (NZSTA) and ERO are working together to develop implementation supports for boards, principals, and their communities. These will be available from mid-2023.

Limitations and Constraints on Analysis

Engagement limitations

The analysis is limited by the small number of responses we received during Phase 2 of the targeted engagement. During Phase 2, the Ministry went back to respondents to check that the key themes heard during Phase 1 were an accurate reflection of the sector's thoughts, and to confirm with the sector that the high-level content likely to be proposed for regulations was fit for purpose. The timeframe for this consultation was limited to 20 June – 1 July. This contributed to the limited number of responses gathered during Phase 2 which averaged 177 respondents per question.

Framework constraints

The analysis is limited in scope by the planning and reporting framework already in the Act. Section 639 of the Act limits the scope of the content of the Regulations in this framework to the process, content, form, and timelines for the strategic and annual implementation plans, annual reports, and statements of variance.

A 'do-nothing' counterfactual was not considered in this RIS as the framework for planning and reporting has already been established in the Act with a commencement date of 1 January 2023. Regulations are necessary in some form for the framework to be effective.

Responsible Manager(s) (completed by relevant manager)

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Governance, Legislation, and Accountability

Ministry of Education

16 November 2022



Quality Assurance (completed by QA panel)	
Reviewing Agency:	Ministry of Education
Panel Assessment & Comment:	<p>The Ministry of Education's Quality Assurance Panel has reviewed the Regulatory Impact Statement "Regulations for the Planning and Reporting Framework" produced by the Ministry of Education and dated 23 August 2022. The panel considers that it meets the Quality Assurance criteria.</p> <p>The RIS provides a convincing case for the proposed Regulations to support the implementation of the new planning and reporting provisions in the Act. The proposed approach to regulation reflects stakeholder views and strikes an appropriate balance between flexibility to reflect community needs and aspirations and prescription while avoiding unnecessary compliance requirements. The proposed review after one cycle of the new strategic planning process will provide an opportunity to refine and improve the consultation requirements, if necessary.</p>

Section 1: Diagnosing the policy problem

What is the context behind the policy problem and how is the status quo expected to develop?

1. The planning and reporting provisions from the Education Act 1989 continue to apply until 31 December 2023. They require boards to develop and submit to the Secretary for Education, an annual charter and an annual report.
 - a) **Annual charters** – must include strategies to give effect to the government's national education guidelines (NEGs and NAGs), must include a long-term strategic section, an annual implementation section and a section that reflects New Zealand's cultural diversity and the unique position of Māori culture and the steps the board has taken to provide for instruction in tikanga and te reo Māori. Charters are required to provide a base against which the board's performance can later be assessed;
 - b) **An Annual Report** – must include the board's audited financial statements and an analysis of variance (AoV). The AoV must include an analysis of any variance between the school's performance and the relevant aims, objectives, directions, priorities, or targets set out in the school charter. It is the key mechanism to enable an assessment of the school's performance.
2. In 2014, the Taskforce on Regulations Affecting School Performance (the Taskforce) found that the inclusion of annual and strategic planning elements into the charter had altered its purpose requiring it to serve multiple different functions – it became a strategic plan, a guide for boards and principals, finance and property planning, and an accountability document. The Taskforce also identified other issues with charters including that:

- The process is government compliance driven rather than community led;
 - Is not student-centred and fails to address inequities in educational outcomes;
 - Does not include consultation requirements to incorporate community feedback; and
 - Its compliance requirements are set out in different places making the process complex and unclear.³
3. The Taskforce concluded that the system was not fit for purpose and called for a simpler and more coherent framework that would strengthen the strategic direction for boards. In response, the government introduced a new planning and reporting framework through the Education (Update) Amendment Act 2017, which was transferred into the Act with a commencement date of 1 January 2023.
 4. Alongside these changes, the Act broadened the objectives for boards of schools and kura. This includes key changes under section 127 of the Act to require boards to ensure that every student is able to attain their highest possible standard in educational achievement; the school is a safe place; the school is inclusive of, and caters for, students with differing needs, and the school gives effect to Te Tiriti o Waitangi/The Treaty of Waitangi. Under the strengthened framework, boards are required to have particular regard to the NELPs, which sets out the government's medium-term priorities for schools and kura, when developing their strategic plans.
 5. From 1 January 2023, the new framework will come into effect and the NEG's and NAG's will cease to have effect (replaced by the NELPs). Instead of preparing a charter, boards will be required to develop:
 - a) **A three-year strategic plan**⁴ that sets out the board's strategies for achieving, or making progress towards achieving, board's primary objectives set out under section 127 of the Act, and any other objectives that reflect the school communities' identities, needs and aspirations;
 - b) **An annual implementation plan**⁵ that sets out how the board intends to implement the strategic plan during the year; and
 - c) **An annual report and statement of variance**⁶ that includes audited annual financial statements. The statement of variance⁷ has the same role as the AoV and will remain a key means of assessing the school's performance showing differences between its targets and achievements each year.

³ Compliance requirements for planning and reporting are spread across the Education Act 1989, the Education and Training Act 2020, and the National Administration Guidelines and National Education Goals.

⁴ Section 138 of the Act.

⁵ Section 138 of the Act.

⁶ Section 134 of the Act.

What is the policy problem or opportunity?

6. While the new framework for planning and reporting is now established, there is little specificity of what should be included in the planning and reporting documents, the process for developing the documents, and when they should be submitted or published.
7. There is an opportunity now to develop regulations that set minimum standards alongside supports and implementation tools from the Ministry and other parties, and evaluation and monitoring from the ERO.
8. The Minister of Education agreed that the new framework for all State and State-integrated schools and kura should be implemented by mid-2023, with the first strategic plans intended to be in place by 1 January 2024. In the interim, transitional provisions through section 138 will allow a board's 2022 school charter to be deemed its transitional strategic plan until it is required to be developed under the new Regulations.

Engagement on the content of strategic planning and reporting showed support for developing a flexible framework focussed on learner outcomes, equity, and Te Tiriti/The Treaty

9. To input into the content and approach to regulations, the Ministry undertook a two-staged targeted engagement, between May and August 2022, with boards, learners, whānau and communities, as well as peak bodies and education agencies.
10. In the first stage, the Ministry asked what good strategic planning looks like and how regulations and supports can work together to strengthen planning and reporting for excellent and equitable educational outcomes for all learners. Key themes from our engagement with board members and principals were:
 - most board members and principals felt there should be flexibility so they can decide some content for themselves with their communities; and
 - many board members and principals felt that no change from our current process of school planning and reporting was required, that all elements were useful.
11. Key themes from the engagement with whānau, communities and learners were:
 - whānau want their schools to share information about it and its students' performance so they can be involved in planning and hold their schools accountable;
 - learners should be involved in school planning as these decisions affect them; and
 - student progress and achievement, equitable outcomes for all learners, child wellbeing and giving effect to Te Tiriti/The Treaty should be prioritised in the planning process.
12. In stage two, the Ministry invited feedback on the proposed content for the Regulations. Key feedback included:
 - most felt there should be some regulations setting out minimum requirements for the content of planning and reporting to help boards and principals to understand expectations and ensure a degree of consistency across schools;

- many agreed with the proposed set of regulations; and
 - most respondents were comfortable with the proposed timing for plans.
13. The Ministry also engaged with a number of peak bodies and education agencies regarding the proposed approach to developing regulations. Key feedback included:
- a) ERO emphasised that schools should be regularly evaluating their own progress throughout the year, not just at the end, particularly as it relates to the statement of variance. It is also important that reporting on progress against the strategic plan should be in accessible language for whānau and communities.
 - b) NZSTA shared their concerns that a compliance driven framework would not support schools to solve the problems unique to their circumstances. They suggested that support, rather than regulations, would encourage schools to take a more creative and aspirational approach.
 - c) The Mātauranga Iwi Leaders Group (MILG) emphasised the importance of whānau, hapū and iwi involvement in school decision-making, but that this must be balanced alongside ensuring they are not overloaded with consultation. MILG were also interested to understand how iwi and hapū could hold schools accountable for delivering great outcomes for their tamariki and rangatahi.
 - d) TRN were supportive of our proposed approach to regulations and have asked that we ensure that reporting requirements for kura kaupapa Māori are flexible so they can measure and report on what matters most to whānau, hapū and iwi.
 - e) NKAI were supportive of the Regulations for planning and reporting focusing on Te Tiriti/The Treaty and equitable outcomes for all learners and that the proposed regulations set a good bottom line for planning and reporting. However, NKAI noted it may not be necessary for all kura to report back in their annual reports on how they are making progress towards meeting their Te Tiriti/The Treaty obligations.

What objectives are sought in relation to the policy problem?

14. Taking into account what we have heard through this recent engagement and previous consultation processes such as Kōrero Mātauranga | Education Conversations, we consider that good planning and reporting needs to incorporate key shifts that:
- provide clear and simplified requirements to integrate the Act’s primary objectives for boards with government and community priorities. This will help to reduce the compliance cost on schools so they can plan, measure and report on the things that matter for improving learner outcomes;
 - support boards to build strong relationships with their whānau and communities throughout the planning process. This includes requiring board’s plans to reflect whānau and community identities, needs and aspirations so that whānau and communities are involved in planning and can hold schools accountable for learner outcomes; and

- provide a model that gives effect to Te Tiriti/The Treaty to lift educational outcomes for Māori learners. This model should also meet the needs of Māori medium and kura kaupapa Māori so that kura can plan in ways relevant for them.

15. We have identified four key objectives for the Regulations:

- a) focus schools on continuously improving and delivering equitable and excellent outcomes for all learners;
- b) support learners, whānau and communities to be involved in planning;
- c) give schools flexibility to reflect their local contexts in planning and reporting; and
- d) support whānau and communities to hold their schools accountable for learner outcomes.

Section 2: Deciding upon an option to address the policy problem

What criteria will be used to compare options to the status quo?

16. The following assessment criteria will be used to determine which option best meets the objectives.
- **Meets policy objectives of planning and reporting framework** – these objectives are set out at paragraph 15.
 - **Meets Te Tiriti o Waitangi / Treaty of Waitangi obligations** – to what degree do the options give effect to Te Tiriti o Waitangi/Treaty of Waitangi obligations?
 - **Supports good governance and/or financial accountability for boards** – to what degree do the options provide evidenced performance and financial accountability measures that allow whānau and community members to hold their boards to account?
 - **Minimises administrative burden on boards** – to what degree do the options minimise administrative burden on boards?

What scope will options be considered within?

17. In February 2022, the Minister agreed to Regulations to implement the new planning and reporting framework for all State and State-integrated schools and kura. The overarching framework for planning and reporting is already established in the Act and can be found in sections 138 - 146.
18. The scope of the Regulations is limited by section 639 of the Act. This section limits the scope of regulation options to include setting out the process, content, form, and timelines for the strategic and annual implementation plans, annual reports, and statements of variance.
19. A 'do-nothing' option was not considered within the scope of options as the framework for planning and reporting has already been established in the Act and the Minister has agreed to the development of Regulations to implement the framework.

What options are being considered?

20. We have developed three options for regulating the form, content, and timing for planning and reporting. Full descriptions of the options and assessment of the criteria are set out in the tables below.

Assessment of the differences between Planning and Reporting Options

Area of regulation	Option 1	Option 2	Option 3	Differences between options – what are the additional requirements and what do they mean
Strategic plans				
Form of strategic plans	Boards may determine the form of their strategic plans	Boards may determine the form of their strategic plans	Boards are required to complete their strategic plan on a prescribed template which guides them through the compulsory sections of the plan.	Both options 1 and 2 enable boards to determine the form of their strategic plans. Option 3 would require regulations to specify the form of the template.
Content of strategic plans	<p>Strategic Plans must include:</p> <ul style="list-style-type: none"> The board's vision. The board's strategic goals over the next 3 years for meeting each of its primary objectives set out in S127 of the Act and any other objectives identified through consultation. Information about how the board prioritised its goals. The strategies the board will use over the next 3 years to achieve or make progress towards its goals. Measures, evidence and processes the board will use to evaluate their progress towards strategic goals. <p>Strategic plans must be written and presented in a way that is accessible to their communities.</p> <p>Strategic plans may also include:</p> <ul style="list-style-type: none"> Information of how the board's strategic goals: <ul style="list-style-type: none"> are linked with the NELPs reflect relevant national education strategies/plans - Ka Hikitia, Action Plan for Pacific Education, the Learning Support Action Plan, and the Oranga Tamariki Action Plan. 	<p>Strategic Plans must include:</p> <ul style="list-style-type: none"> The board's vision. The board's strategic goals over the next 3 years for meeting each of its primary objectives set out in s127 of the Act and any other objectives identified through consultation. Information about how the board prioritised its goals. The strategies the board will use over the next 3 years to achieve or make progress towards its goals including: <ul style="list-style-type: none"> Strategies for identifying and catering for the needs of (boards to develop these strategies for relevant groups of learners based on the identity, needs and aspirations of their school communities): <ul style="list-style-type: none"> Pacific learners learners with disabilities and learners with learning support needs (including gifted and talented learners) students who are not progressing and/or achieving or are at risk of not progressing and/or achieving Oranga Tamariki Action Plan priority population (children and young people who are involved with the care and protection and youth justice systems). Strategies for meeting the board's Te Tiriti / The Treaty, including for: <ul style="list-style-type: none"> ensuring that the schools plans, policies and local curriculum reflect local tikanga, mātauranga and te ao Māori improving progress and achievement for Māori learners making progress towards providing instruction in tikanga and te reo Māori. Measures, evidence and processes the board will use to evaluate their progress towards achieving their strategic goals. 	<p>Strategic Plans must include:</p> <ul style="list-style-type: none"> The board's vision. The board's strategic goals over the next 3 years for meeting each of its primary objectives set out in S127 of the Act and any other objectives identified through consultation. Information about how the board prioritised its goals. The strategies the board will use over the next 3 years to achieve or make progress towards its goals including: <ul style="list-style-type: none"> Strategies for identifying and catering for the needs of (boards to develop these strategies for relevant groups of learners based on the identity, needs and aspirations of their school communities): <ul style="list-style-type: none"> Pacific learners learners with disabilities and learners with learning support needs (including gifted and talented learners students who are not progressing and/or achieving or are at risk of not progressing and/or achieving Oranga Tamariki Action Plan priority population (children and young people who are involved with the care and protection and youth justice systems). Strategies for meeting the board's Te Tiriti o Waitangi / The Treaty of Waitangi obligations, including for: <ul style="list-style-type: none"> ensuring that the schools plans, policies and local curriculum reflect local tikanga, mātauranga and te ao Māori improving progress and achievement for Māori learners making progress towards providing instruction in tikanga and te reo Māori. Measures, evidence and processes the board will use to evaluate their progress towards strategic goals. Information of how the board's strategic goals: 	<p>All three options require boards to develop strategic goals to meet the primary objectives set out in s127 of the Act, and information about how the board has prioritised its goals, the measures and evidence the board will use to evaluate progress toward their goals.</p> <p>Additional content which is mandatory in Options 2 and 3 (which is optional in Option 1):</p> <p>While all options require boards to have strategies for achieving each of their strategic goals, Options 2 and 3 set out specific expectations for strategies relating to equity and Te Tiriti and requires the board to include:</p> <ul style="list-style-type: none"> Strategies for identifying and catering for the needs of underserved learners – this will require boards to include specific details in their plans about how they will work with underserved population groups Strategies for giving effect to Te Tiriti – this will require boards to specifically set out those strategies whereas in Option 1, the way boards incorporate their Te Tiriti obligation in their planning is up to them. <p>Options 2 – 3 also require boards to include additional:</p> <ul style="list-style-type: none"> Information on how the board's strategic goals link with the NELPs and reflect relevant national strategies such as Ka Hikitia, Action Plan for Pacific Education, the Learning Support Action Plan, and the Oranga Tamariki Action Plan. <p>Additional content which is mandatory in Option 3 only:</p> <ul style="list-style-type: none"> Financial and property plans for the next 3 years Summary of the community consultation the board undertook to develop their strategic plan.

		<ul style="list-style-type: none"> Information of how the board's strategic goals: <ul style="list-style-type: none"> are linked with the NELPs reflect relevant national education strategies/plans such as - Ka Hikitia, Action Plan for Pacific Education, the Learning Support Action Plan, and the Oranga Tamariki Action Plan. <p>Strategic plans must be written and presented in a way that is accessible to their communities.</p>	<ul style="list-style-type: none"> are linked with the NELPs reflect relevant national education strategies/plans - Ka Hikitia, Action Plan for Pacific Education the Learning Support Action Plan, and the Oranga Tamariki Action Plan. <ul style="list-style-type: none"> Summary of the community consultation the board undertook to develop their Strategic Plan. Financial and property plans for the next 3 years. <p>Strategic plans must be written and presented in a way that is accessible to their communities.</p>	
Consultation on strategic plans	The Act specifies who boards must consult and minimum standards for consultation. That includes the school community (including the Māori community associated with the school, school staff, and where appropriate, the school's students. Regulations under this option would not specify any further detail on who should be consulted.	Same as Option 1 but with a commitment to review consultation after one cycle of strategic planning and provide advice on whether additional specificity and/or requirements are needed.	When developing their Strategic Plans and Annual Implementation Plans, Boards must consult with their school community, staff and students (where appropriate), and as part of that, must take all reasonable steps to engage with: <ul style="list-style-type: none"> Whānau, hapū and iwi Māori The Pacific families associated with the school The disability community associated with the school 	The consultation requirements for options 1 and 2 remain the same and rely on the Act and case law to determine what good consultation comprises. In the absence of further specificity in regulations, more investment may be required in support on what good consultation looks like for these options. Option 3 requires further consultation requirements including that the boards consult with their school community, staff, and students (where appropriate), and as part of that, take all reasonable steps to engage with: whānau, hapū, and iwi Māori, and the Pacific families and the disability community associated with the school. Option 2 also requires a commitment to review consultation requirements after one cycle of strategic planning after which the Ministry will advise on whether additional specificity and/or requirements are needed.
Timing of strategic plans	The first Strategic Plan must be prepared by 1 January 2024. Strategic Plans must be published and submitted to the Secretary of Education by 1 March.			There are no differences between the options.
Annual implementation plans				
Content of annual implementation plans	<p>Annual Implementation Plans must include:</p> <ul style="list-style-type: none"> Information about the previous year's performance Annual targets for each of the board's strategic goals Actions the board will take to meet annual targets How the board will allocate resources (staff, funding, other investments) to meet their targets Measures and evidence the board will use to measure progress towards achieving their annual targets <p>Annual implementation plans may include Additional information about the school's teaching and learning with particular emphasis on foundational learning for the year to address the needs of:</p> <ul style="list-style-type: none"> Pacific students students with disabilities and students with learning support needs (including gifted and talented learners) 	<p>Annual Implementation Plans must include:</p> <ul style="list-style-type: none"> Information about the previous year's performance including information about how the board will address any unachieved targets from the previous year (drawn from the Statement of Variance) Annual targets for each of the board's strategic goals Actions the board will take to meet annual targets How the board will allocate resources (staff, funding, other investments) to meet their targets Measures and evidence the board will use to measure progress towards achieving their annual targets Information about the school's teaching and learning with particular emphasis on foundational learning for the year to address the needs of: <ul style="list-style-type: none"> Pacific students students with disabilities and students with learning support needs (including gifted and talented learners) 	<p>Annual Implementation Plans must include:</p> <ul style="list-style-type: none"> Information about the previous year's performance including information about how the board will address any unachieved targets from the previous year (drawn from the Statement of Variance) Annual targets for each of the board's strategic goals Actions the board will take to meet annual targets How the board will allocate resources (staff, funding, other investments) to meet their targets Measures and evidence the board will use to measure progress towards achieving their annual targets Information about the school's teaching and learning with particular emphasis on foundational learning for the year to address the needs of: <ul style="list-style-type: none"> Pacific students students with disabilities and students with learning support needs (including gifted and talented learners) 	The key difference between options 1 and 2 replicate differences in the content of strategic plans. The expectations between Options 1 -3 are the same. We would want annual implementation plans to reflect the needs of underserved population groups and to support boards to give effect to Te Tiriti/The Treaty. The difference is that where Option 1 leaves much of the detail of how boards to this up to them, Options 2 and 3 provide further specificity on what they should be considering when doing these things. Additional content which is mandatory in Options 2 and 3 (which is optional in Option 1): <ul style="list-style-type: none"> additional information about the teaching and learning with particular emphasis on foundational learning to address the needs of the school's at-risk learners – this means while Option 1 enables boards to respond to the needs of their at-risk populations, Options 2 and 3 make it mandatory for boards to address the needs of the at-risk groups set out in the Regulations. Additional information on how the board's annual targets and actions will give effect to Te Tiriti,

	<ul style="list-style-type: none"> students who are not progressing and/or achieving or are at risk of not progressing and/or achieving Oranga Tamariki Action Plan priority population (children and young people who are involved with the care and protection and youth justice systems). Additional information on how the board's annual targets and actions will support it to give effect to Te Tiriti / The Treaty. 	<ul style="list-style-type: none"> students who are not progressing and/or achieving or are at risk of not progressing and/or achieving Oranga Tamariki Action Plan priority population (children and young people who are involved with the care and protection and youth justice systems). Information on how the board's annual targets and actions will support it to give effect to Te Tiriti o Waitangi / The Treaty of Waitangi 	<ul style="list-style-type: none"> students who are not progressing and/or achieving or are at risk of not progressing and/or achieving Oranga Tamariki Action Plan priority population (children and young people who are involved with the care and protection and youth justice systems). Information on how the board's annual targets and actions will support it to give effect to Te Tiriti / The Treaty. Summary of the feedback the board received on its Annual Implementation planning. Information about the previous year's performance and the evidence the board will use to measure progress in the coming year must include student progress and achievement and attendance data. Information about annual targets must include how the board developed these targets and how they support the relevant strategic goal. Evidence the board will use to measure progress must include student progress and achievement, and attendance data. Summary of the feedback the board received on its Annual Implementation planning. 	<p>including how they will meet the requirements set out in section 127 (1)(d).</p> <p>These additional mandatory requirements will mean that boards' annual implementation plans will include more details and will require all boards to develop closer relationships with whānau Māori and the families of at-risk learners. The mandatory requirements will help address concerns of those population groups that they are not being heard in the context of school planning.</p> <p>Additional details required in Option 3:</p> <p>Option 3 requires boards to include additional information over Option 2:</p> <ul style="list-style-type: none"> Information from the previous year to measure progress and achievement and attendance Information on how the board developed their targets and how they support the relevant strategic goal Summary of the feedback the board received on its annual implementation planning. <p>The addition of a consultation report in option 3 will result in increased workloads for schools as they will not only need to undertake consultation but also write a report on that consultation.</p>
Form of Annual Implementation Plans	Regulations will not specify the form. This is a decision for the board and their communities.		Boards would be required to complete their AIP on a prescribed template which guides them through the compulsory sections of the Plan.	Options 1 and 2 are the same and would leave the form of annual implementation plans up to the board. Option 3 would require a template to be filled out.
Timing of annual implementation plans	Regulations specify that AIPs must be prepared and published each year by 31 March.			There is no difference between the options.
Annual reports				
Form of Annual reports	Regulations will not specify the form of annual reports. This is for boards and their communities to decide.	Regulations will not specify the form of annual reports. This is for boards and their communities to decide.	Regulations will specify the template boards must use for annual reports which will guide them through the compulsory sections of the report.	Options 1 and 2 are the same and would leave the form of the annual report up to the school to decide. Option 3 would require boards to fill out a template for their annual reports. Regulating the form of annual reports will assist some schools, however it will take away some flexibility in how information is reported.
Content of Annual reports	<p>Annual Reports must include:</p> <ul style="list-style-type: none"> Financial statements which are required under section 134 of the Education and Training Act and s87(3) of the Education Act 1989 as boards are Crown entities who must meet Crown entity financial requirements. 	<p>Annual Reports must include:</p> <ul style="list-style-type: none"> Financial statements which are required under section 134 of the Education and Training Act and s87(3) of the Education Act 1989 as boards are Crown entities who must meet Crown entity financial requirements. A report on the whole school's student progress and achievement for the previous year, written 	<p>Annual reports must include:</p> <ul style="list-style-type: none"> Financial statements which are required under section 134 of the Education and Training Act and s87(3) of the Education Act 1989 as boards are Crown entities who must meet Crown entity financial requirements. A report on the whole school's student progress and achievement for the previous year, written in 	<p>The three options provide a scale of the level of specificity required in annual reports. Option 1 would specify the minimum legal content-relating to the school's financial statements and the school's overall student progress and achievement.</p> <p>Additional content required in Options 2 and 3 (which are optional in Option 1):</p>

	<ul style="list-style-type: none"> A report on the whole school's student progress and achievement for the previous year, written in plain language. <p>Annual Reports may also include:</p> <ul style="list-style-type: none"> Information on the progress and achievement of: <ul style="list-style-type: none"> Pacific students students with disabilities and students with learning support needs (including gifted and talented learners) students who are not progressing and/or achieving or are at risk of not progressing and/or achieving Oranga Tamariki Action Plan priority population (children and young people who are involved with the care and protection and youth justice systems). Report on how the school has given effect to Te Tiriti / The Treaty including: <ul style="list-style-type: none"> The progress and achievement of the school's Māori students the progress the school has made towards making instruction available in tikanga and te reo Māori. 	<p>in plain language which includes information on the progress and achievement of:</p> <ul style="list-style-type: none"> Pacific students students with disabilities and students with learning support needs (including gifted and talented learners) students who are not progressing and/or achieving or are at risk of not progressing and/or achieving Oranga Tamariki Action Plan priority population (children and young people who are involved with the care and protection and youth justice systems) <ul style="list-style-type: none"> Report on how the school has given effect to Te Tiriti / The Treaty including: <ul style="list-style-type: none"> the progress and achievement of the school's Māori students the progress the school has made towards making instruction available in tikanga and te reo Māori. 	<p>plain language including information on the progress and achievement of:</p> <ul style="list-style-type: none"> Pacific students students with disabilities and students with learning support needs (including gifted and talented learners) students who are not progressing and/or achieving or are at risk of not progressing and/or achieving Oranga Tamariki Action Plan priority population (children and young people who are involved with the care and protection and youth justice systems). <ul style="list-style-type: none"> Report on how the school has given effect to Te Tiriti / The Treaty including: <ul style="list-style-type: none"> The progress and achievement of the school's Māori students the progress the school has made towards making instruction available in tikanga and te reo Māori. Dashboard on financial health for whānau including: <ul style="list-style-type: none"> Roll numbers for the year, compared to the previous year Staffing levels compared with the previous year Current cash position Level of borrowing compared to operational grant funding Statement of school property spending in relation to the school's 10 Year Property Plan. 	<ul style="list-style-type: none"> The student progress and achievement report (required in Option 1) would need to specifically include information about the progress and achievement of at-risk students Additional report on how the school has given effect to Te Tiriti/The Treaty. <p>The additional information required to be included in annual reports under options 2 and 3 relating to equity and Te Tiriti / The Treaty would increase the compliance burden for schools. They will need to deliberately plan to track progress and achievement for underserved population groups and how they are giving effect to Te Tiriti / The Treaty. They will need to gather evidence, collating quantitative and qualitative information that describes progress and achievement, and Tiriti compliance.</p> <p>Additional content required in Option 3:</p> <ul style="list-style-type: none"> A dashboard of financial health for whānau and communities so they can better hold their schools accountable for the use of funds and resources. <p>The addition of a dashboard should not significantly increase the compliance burden because the source information would need to be collated to comply with financial management reporting under Option 1 and 2. However, there may be additional costs for some boards who may need the technical expertise to develop meaningful dashboard indicators and to present them in an accessible form.</p>
Statements of Variance				
<p>The form of Statements of Variance</p>	<p>The form of the Statements of Variance are up to the board and their communities to decide.</p>		<p>The form of the Statements of Variance are required to be completed on prescribed templates which guide boards through the compulsory sections of the Plan.</p>	<p>The form of the Statements of Variance for Option 1 and 2 remain the same and are subject to the board and community to decide. Option 3 however requires the Statement of Variance to be completed on prescribed templates which will guide them through the compulsory sections of the plan.</p>
<p>Content of statements of variance</p>	<p>Statements of Variance must include:</p> <ul style="list-style-type: none"> Actions the school took in the previous year to achieve annual targets Outcomes of the board's actions Reasons for any differences between targets and the year's outcomes How the outcomes and differences will inform next year's planning. <p>Statements of Variance must be written in plain language.</p>	<p>Statements of Variance must include:</p> <ul style="list-style-type: none"> Actions the school took in the previous year to achieve annual targets Outcomes of the board's actions, including the sources of information the board has used to determine the outcomes Reasons for any differences between targets and the year's outcomes How the outcomes and differences will inform next year's planning, including what the board will do next year to address any targets that were not achieved. <p>Statements of variance must be written in plain language.</p>	<p>Statements of Variance must include:</p> <ul style="list-style-type: none"> Actions the school took in the previous year to achieve annual targets Outcomes of the board's actions, including the sources of information the board has used to determine the outcomes Reasons for any differences between targets and the year's outcomes How the outcomes and differences will inform next year's planning, including what the board will do next year to address any targets that were not achieved When completing their statements of variance, boards must use information about its performance obtained through its process of monitoring and evaluation. 	<p>There are only minor differences between the three options. All options would include regulations to explain what actions the board took over the previous year, how the school performed, the reasons for differences between targeted and actual school performance, and an explanation of how the information obtained will inform the following year's targets and actions.</p> <p>Options 2 and 3 would result in regulations that specify minor but additional information. The additional information required in options 2 and 3 reflect good practice and minor increases on boards' compliance burden.</p>

			Statements of variance must be written in plain language.	
Differentiated requirements for Kura across all options	<p>Boards associated with Te Rūnanga Nui and Ngā Kura ā Iwi, and of other hapū and iwi affiliated kura:</p> <ul style="list-style-type: none"> • may develop strategic goals that also reflect Te Aho Matua and local tikanga respectively. • are not required to set out their full strategies for meeting their Te Tiriti/The Treaty obligations and instead can provide a general statement about how the kaupapa of the kura reflects Te Tiriti/The Treaty. • are not required to set out a full description (in their annual implementation plans) of how their targets and actions support giving effect to Te Tiriti/The Treaty and instead may provide a general description of how their targets and actions reflect the kaupapa of the kura. 			

Analysis of options against the criteria

	Option 1	Option 2	Option 3
Meets the policy objectives of planning and reporting framework	<p>This option sets out the minimum requirements schools must take in planning and reporting to improve learner outcomes on an ongoing basis.</p> <p>It provides boards with a high degree of flexibility to reflect the needs and aspirations of their communities in planning and reporting.</p> <p>This option would not guarantee that boards would assess or provide information about how the strategic plan reflected curriculum development, was reflecting the NELP, or national strategies dealing with communities that have been underserved by the school system.</p> <p>This option only provides high-level requirements and may not provide enough safeguards to ensure that all boards are able to deliver on continuous and equitable learner outcomes. It's lack of prescription limits both the quantity and quality of information that whānau and community members may have to hold their schools to account.</p> <p style="text-align: center;">+</p>	<p>Requires boards to demonstrate how they are focusing on equity and excellence - by specifying that they must have strategies for identifying and catering for the needs of students with differing needs, giving effect to Te Tiriti / The Treaty, operationalising the NELPs.</p> <p>It somewhat reduces flexibility by specifying additional requirements.</p> <p>It requires boards to demonstrate what they will do next year to meet any targets that were missed the previous year. This will support boards to focus on continuously improving outcomes.</p> <p>Has a balanced level of prescription that allows boards to both incorporate the needs and aspirations of their whānau and community, while also providing the mechanisms that provide for excellent and equitable learner outcomes. It will provide whānau and communities with the information needed to be able to hold their schools to account in context to both their locally identified goals, and to meet the needs of underserved learners.</p> <p>There are no additional specificity or requirements for consultation. However, this will be reviewed after one cycle of strategic planning upon which the Ministry will provide further advice on whether additional specificity and/or consultation requirements are needed.</p> <p style="text-align: center;">++</p>	<p>Provides detailed requirements for planning and reporting processes and the types of data boards need to focus on. This may provide greater clarity and coherence for boards developing their strategic goals, however, may be more onerous to complete and will reduce the flexibility needed to reflect community aspirations.</p> <p>It includes elements such as property planning which could divert attention and energy away from teaching and learning and improving learner outcomes.</p> <p>It is the most prescriptive option and will significantly reduce the amount of flexibility for schools to reflect the needs and aspirations of their communities.</p> <p>It clarifies who boards should consult with, but this approach may not be flexible enough to support boards to undertake consultation that is appropriate for their communities. It may also place a significant engagement burden on these groups including hapū and iwi.</p> <p>Provides the highest level of prescription requiring information on the school's financial and property plans, summary of community consultation, information on how the board developed their targets, and other requirements. The increased level of prescription may prove to be onerous for boards (as was highlighted during consultation) which may distract from a focus on learner outcomes. Whānau and community members may also find that the additional information is unnecessary or difficult to engage with, limiting their ability to hold their schools to account. The level of prescription in this option also detracts from board's ability to better reflect their local contexts as greater emphasis is placed on giving effect to government priorities.</p> <p style="text-align: center;">-</p>
Meets Te Tiriti o Waitangi/ Treaty of Waitangi obligations	<p>It reinforces the statutory requirement for boards to give effect to s127 objectives, including giving effect to Te Tiriti / The Treaty.</p> <p style="text-align: center;">+</p>	<p>It specifies that boards must have strategies for giving effect to Te Tiriti / The Treaty/ obligations and what those strategies must include. It requires boards to report specifically on how it is giving effect to Te Tiriti/The Treaty including providing instructions in tikanga and te reo Māori, and the progress and achievement of Māori learners.</p> <p style="text-align: center;">++</p>	<p>It specifies that boards must have strategies for giving effect to Te Tiriti / The Treaty obligations and what those strategies must include. It requires boards to report specifically on how it is giving effect to Te Tiriti.</p> <p>It specifies that boards must consult with hapū and iwi when developing strategic plans</p> <p style="text-align: center;">++</p>
Supports good governance and/or financial accountability for boards	<p>It ensures all boards prepare financial statements which comply with Crown entity financial requirements.</p> <p>It ensures that schools report on their student performance in plain language to help whānau and communities to hold boards accountable for learner outcomes.</p> <p style="text-align: center;">+</p>	<p>Builds on Option 1 and requires the board to set out the sources of evidence it used to measure against their targets.</p> <p style="text-align: center;">+</p>	<p>It includes property in the planning process.</p> <p>It requires boards to include a financial dashboard so this information is easily digestible by communities so whānau and communities can better hold their schools accountable.</p> <p>This allows whānau and communities to hold their boards accountable for the financial health of their school.</p> <p style="text-align: center;">++</p>
Minimises administrative burden on boards	<p>It focuses on the minimum essential requirements for the effective running of a school and represents the lightest workload for schools.</p> <p style="text-align: center;">++</p>	<p>This requires more detailed reporting which will increase the administrative requirements somewhat.</p> <p style="text-align: center;">-</p>	<p>It places a significant administrative burden on boards which could divert their energy away from focussing on improving learner outcomes.</p> <p style="text-align: center;">--</p>

Assessment key: all options were assessed against specific criteria and allocated impact assessments.

-- substantive negative impact (or cost)	- some negative impact	0 no impact	+ some positive impact	++ substantive positive impact
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What option is likely to best address the problem, meet the policy objectives, and deliver the highest net benefits?

We recommend option 2

21. Following analysis of the options, we found that option 2 scores the highest against the criteria. We consider that it finds the middle ground between the increased flexibility schools are calling for, the need to ensure schools are focusing on what they need to do to give effect to their primary objectives, Te Tiriti/The Treaty obligations, the NELPs, and the calls from whānau and communities for better engagement and information from their schools so they can provide input into planning and hold their school accountable.
22. Option 2 provides clarity and certainty to boards on what they must include in their school's planning and reporting documents. This option will provide whānau and communities with the information they need to hold their school to account for delivering on their goals, catering for the needs of underserved learners, and the school's adherence to the NELPs and other national education strategies/plans. The requirement to develop strategies for underserved learners focuses boards on supporting these learners and ensuring the continuous progress and achievement of all learners.
23. Option 2 also requires boards to develop strategies and actions that give effect to their Te Tiriti/The Treaty as required under s127 of the Act. In recognition of te reo Māori as taonga, option 2 requires boards to plan for and show how they are making progress towards making instructions available in tikanga and te reo Māori. This option provides the most balanced level of prescription that ensures that boards are accountable to whānau and school/kura communities while also providing flexibility and a manageable workload for boards.
24. We do not recommend option 1. Although this option provides maximum flexibility to boards, it does not provide enough certainty and information for learners, whānau, and communities to be able to set expectations and hold their schools accountable for their outcomes, which is a critical element of the new planning and reporting framework. Option 1 also has a more limited focus on accountability for boards on delivering on learners' outcomes and giving effect to Te Tiriti/The Treaty. Option 1 would also need significant support to be effectively implemented as it requires a greater level of interpretation from boards. This may add to the administrative burden for boards, the Ministry, and other supporting, monitoring and governance agencies.
25. We do not recommend option 3. While the level of specificity in this option may be beneficial as it provides greater clarity and certainty on what is required, it also reduces the choices boards can make in developing the planning and reporting practices and processes that best suit them and their local contexts. Option 3 adds more specificity around how schools should measure progress against their strategic plan. This may result in duplication because as part of the national curriculum update, schools will also need to refresh their approaches to understanding student progress and achievement in 2025/26.

Differentiated requirements for Māori Medium and Kura Kaupapa Māori settings

26. While all school and kura boards must prepare each planning and reporting document, the Regulations can prescribe different requirements for different classes of schools and kura. There are strong Te Tiriti/The Treaty reasons for taking a differentiated approach to requirements for kura. Kura affiliated with TRN adhere to Te Aho Matua. Similarly, kura associated with NKAI and other iwi and hapū affiliated kura must adhere to their designated character which reflects the tikanga of the relevant hapū and iwi. While both need to comply with the key elements of planning and reporting set out in the Act, we recommend that regulations provide flexibility for kura to plan and report in ways that align with their kaupapa.
27. TRN has told us that it is important to use Te Aho Matua to guide the development of the planning and reporting framework. NKAI have been supportive of our proposed approach to regulations and have asked that we ensure that reporting requirements for kura-ā-iwi are flexible so they can measure and report on what matters most to whānau, hapū and iwi.
28. We have developed the following proposals, which are included in each option discussed in this RIS, in consultation with TRN and NKAI to ensure that planning and reporting regulations are relevant and effective for kura associated with those organisations, and other hapū and iwi kura. We recommend that the Regulations for kura boards provide for:
 - a) them to develop their strategic plans and annual implementation plans that reflect Te Aho Matua in relation to TRN and local tikanga in relation to kura associated with NKAI and other hapū and iwi;⁸
 - b) including less detail in their plans and reports about Tiriti/Treaty obligations in relation to planning and reporting (for example, less specificity about how the board will achieve its Te Tiriti/The Treaty obligations); and
 - c) reporting on the kura's performance using targets and measures that are relevant to Te Aho Matua (in relation to TRN kura) and local tikanga for kura associated with NKAI and other iwi affiliated kura.
29. This tailoring of the Regulations will provide more flexibility for kura boards to reflect Te Aho Matua and local tikanga as appropriate for their contexts. They will also reduce unnecessary and inappropriate compliance costs associated with those boards' Te Tiriti/The Treaty obligations.
30. These proposals take into consideration the specific settings of kura boards that currently report on their school's performance using targets and measures relevant to Te Aho Matua and local tikanga. This supports good governance by providing whānau and communities with reporting information that is relevant and specific to their kura which they can use to hold their schools to account. The proposal does not make any changes to the financial accountability of these boards who are still required to prepare annual financial statements and have them audited so that they comply with the Crown entity financial requirements.

⁸ Kura associated with TRN are already required to operate, (including school planning) in accordance with Te Aho Matua under the Act and other kura are required to operate in accordance with their different character. Including reference to Te Aho Matua and local tikanga in the Regulations is intended to affirm current practices.

What are the marginal costs and benefits of the option?

31. The Cost Benefit Analysis table requires that the preferred option be compared against taking no action. Doing nothing is not an option as the planning and reporting framework has already been set out in the Act and will come into force on 1 January 2023. The Cost Benefit Analysis table below has therefore been conducted in the context of options 1 and 2, with option 1 operating as the baseline.

Affected groups <i>(identify)</i>	Comment <i>nature of cost or benefit (e.g., ongoing, one-off), evidence and assumption (e.g., compliance rates), risks.</i>	Impact <i>\$m present value where appropriate, for monetised impacts; high, medium, or low for non-monetised impacts.</i>	Evidence Certainty <i>High, medium, or low.</i>
Additional costs of the preferred option compared to Option 1			
Regulated groups (School boards)	Additional support, resources and training may be required for boards to give effect to and track their Te Tiriti obligations.	Low	Low
Regulators (Ministry of Education)	Option 1 is the least prescriptive option and may require the greatest level of support. Option 2 will likely require fewer resources from the Ministry given the additional specificity of requirements.	Medium	Low
Others (e.g., wider Govt and external agencies)	ERO and other agencies providing governance support may need to reprioritise existing work to be able to implement the new framework.	Low	Medium
Other (e.g., iwi and hapū, learners with disabilities and/or additional support needs)	No further costs over and above Option 1	Medium	Medium
Total monetised costs	N/A	Unknown	Unknown
Non-monetised costs		N/A	N/A
Additional benefits of the preferred option compared to Option 1			

Regulated groups (School boards)	Boards will have greater clarity and certainty about how to plan and report for the continuous improvement of learner outcomes and providing that the needs of underserved learners are met.	High	High
Regulators (Ministry of Education)	The new Regulations will allow the Ministry to fulfil its stewardship duties to schools and communities by developing a better understanding of the performance of schools and their systems.	Medium	Low
Others (e.g., wider Govt and external agencies)	ERO and other agencies may obtain data and carry out a more comprehensive evaluation of how well plans and strategies are supporting boards to deliver great educational outcomes for all learners.	Low	Low
Other (e.g., families, whānau iwi and hapū, learners with disabilities and/or additional support needs, and other students)	Option 2 requires boards to identify and develop strategies that cater to the needs of underserved learners, community needs and aspirations, and that give effect to Te Tiriti o Waitangi. This information will enable whānau and communities to hold their school to account and better understand the progress it is making towards its goals and objectives.	High	Medium
Total monetised benefits		Unknown	Medium
Non-monetised benefits		N/A	N/A

Costs

32. Our preferred option requires schools to demonstrate how they are giving effect to their Te Tiriti o Waitangi/The Treaty of Waitangi obligations and to develop plans, strategies and reports regarding the progress and achievement of underserved learners. In comparison to option 1, we consider that this may require more administrative effort from boards who need to develop strategies for underserved learners and demonstrate how their school has given effect to Te Tiriti/The Treaty. However, we consider that this is appropriate given the government's focus on student wellbeing excellence and equity, and the new explicit requirement in the Act that boards must give effect to Te Tiriti/The Treaty.
33. The Ministry will need to provide support through regional offices who will be the first point of contact for schools on the new requirements. Option 1 will require the greatest amount of support as it presents the least prescriptive option and therefore creates greater uncertainty for boards. Option 2 will also require support for schools to effectively implement its requirements. For example, boards may need support from the Ministry and other agencies to understand how they can develop strategies for catering for the needs of underserved learners and giving effect to Te Tiriti/The Treaty and to deliver on these strategies effectively.
34. The consultation requirements of option 2 requires boards to consult with their school community, including the Māori community associated with the school, school staff, and where appropriate, the school's students. This requirement may place an additional burden on these groups, particularly for hapū and iwi, if every school in their rohe approaches them for consult. Te Mahau, ERO, and other governance advisory services will provide support to boards and communities during this process through optional templates, a recommended process, and how-to guides to ensure that schools consult with their communities effectively.
35. As a monitoring body, ERO will evaluate how boards are improving accountability to their communities and determine how their practices are supporting schools to give effect to their primary objectives, Te Tiriti o Waitangi/The Treaty of Waitangi, and the NELPs. While the monitoring of schools is already within ERO's existing operations, supporting implementation of this process may require ERO to reprioritise other work.

Benefits

36. During consultation, we heard from boards and principals that there should be some regulations for the content of planning and reporting to help schools understand their expectations and to ensure a degree of consistency across schools. Our preferred option addresses this by requiring boards to include specific elements in the content of its plans and reports. These include, its primary objectives, Te Tiriti/The Treaty obligations, how their strategic goals reflect relevant national education strategies and plans, and how their goals are linked with the NELPs. Option 2 provides greater clarity to boards on their requirements, helping them engage with planning and reporting documents with greater certainty and efficiency.

37. Our preferred option provides for a more detailed level of prescription than option 1 on the types of information boards need to include in its plans and reports. This information, which includes the school’s strategies on how it intends to improve the educational outcomes of its underserved learners, and on how the board intends to meet its Te Tiriti/The Treaty obligations, are required to be published in its annual report. Using this information, whānau and communities can monitor their school’s progress and raise concerns if their school has failed to meet its goals and/or expectations.
38. Option 2 also supports greater benefits for both Māori learners and schools in their ability to give effect to Te Tiriti/The Treaty. During consultation, boards, whānau and communities expressed a need to place greater priority on the progress of Māori learners, as well as a need to demonstrate how they are giving effect to their Te Tiriti / The Treaty obligations. Option 2 addresses these concerns by requiring schools to develop and include in their plans and reports strategies that demonstrate how their school’s plans, policies and local curriculum reflect local tikanga, improve the progress and achievement for Māori learners, include mātauranga and te ao Māori, and make progress towards providing instruction in tikanga and te reo Māori. This information can be used by both whānau Māori and school communities to hold their schools accountable for the outcomes of Māori learners and to their school’s Te Tiriti/The Treaty obligations.
39. Additionally, under this option, the Ministry as steward of the education system, as well as other monitoring and governance agencies, will be able to develop a greater understanding of the operation of schools’ planning and reporting processes/practices and monitor how these are supporting boards to deliver on their primary objectives, Te Tiriti/The Treaty obligations, and the NELPs.

Section 3: Delivering an option

How will the new arrangements be implemented?

40. The table below shows the high-level implementation plan for the new planning and reporting regulations and support framework.

Timeframes	Regulations	Support and implementation
November 2022	Policy approval for the Regulations	Ministry, ERO and other supporting agencies developing tools and support products and testing these with key stakeholders.
November 2022 – February 2023	PCO drafting regulations	
February – March 2023	Public consultation on exposure draft of the Regulations	
March – May 2023	Submissions analysis and drafting of the final Regulations	Initial capability building of frontline staff.

June 2023	Approval and Gazetting of Regulations	Communications, support and tools available for boards and communities.
July 2023	Regulations come into force	Ongoing advice and support as required from Ministry of Education and supporting agencies.
1 January 2024	First strategic plans are due to be prepared	
31 March 2024	First annual implementation plans are due to be prepared	
31 May 2024	Annual reports (including Statement of Variance) due to be submitted.	

41. Stakeholders will have the opportunity to review the Regulations during the exposure draft consultation process in February – March 2023. This will be an opportunity to test that the proposed Regulations will support boards to work with their communities and give effect to their primary objectives, their Te Tiriti/The Treaty obligations and the NELPs.

Assistance available to help boards comply with the new arrangements

42. The Ministry, together with ERO and NZSTA, are designing implementation supports to meet the differing needs of boards and communities, and drafts of these will also be available for discussion with all schools and kura early in 2023. This will include tools such as optional templates, a recommended process, and how-to guides to support them to plan, consult, and report effectively. The Ministry plans to work with TRN and NKA1 to develop supports specific and tailored for their kura.
43. Once the new Regulations are approved and the initial support package is finalised, in mid-2023, there will be a six-month period for boards to prepare their first strategic plan under the new Regulations.
44. From July 2023 – December 2024, boards and communities will be supported by Te Mahau (the Ministry’s interface with the sector), ERO and NZSTA to improve their planning and reporting practices to work towards delivering equitable and excellent outcomes for all learners. Te Mahau will be integral to supporting schools to transition to the new planning and reporting framework. How we support schools with planning and reporting will be factored into the Te Mahau frontline service delivery model. Throughout this period, we will continue to improve our supports for frontline staff and schools as well as providing further capability building for frontline staff.
45. From January 2024 onwards, we will embed the change. This will be a process of continuous improvement where boards will be supported by Te Mahau frontline staff, ERO and other external governance advisors help schools work towards ensuring all ākonga achieve equitable and excellent outcomes. The support package will need ongoing refinement to ensure that it remains a relevant resource for schools and kura into the future.

46. Schools will be shifting to the new framework at the same time as they are planning and implementing changes to the National Curriculum and NCEA. This provides an opportunity to improve the coherence and connection between strategic planning and reporting, and local curriculum and marau ā-kura. The Ministry will support schools to see how these changes are mutually supportive. There are also similar opportunities for alignment with implementation of the Attendance and Engagement Strategy, and its focus on Presence, Participation and Progress.
47. As schools put in place their first strategic and annual implementation plans in 2024, ERO will assess how the new processes and documents are supporting boards to give effect to their primary objectives, Te Tiriti/The Treaty, and the NELPs, through their monitoring and evaluation processes.

Implementation Risks

48. The implementation of the new planning and reporting framework will impose an administrative burden on boards and their communities regardless of the specific requirements of any of the options presented. Some boards may find the transition to the new requirements to be relatively easy, while others may struggle. Whānau and communities may struggle to understand how they can be involved in the planning process and how they can hold their schools accountable. Support and ongoing communications from Te Mahau and other agencies will be provided to mitigate this risk so that boards feel supported in transitioning to the new framework.
49. Due to the impact of COVID-19 on staffing and resources, many schools may currently lack the capacity to implement complex changes. Our preferred option mitigates some of these risks by ensuring that the level of prescription for regulations is balanced and remains flexible to allow schools to effectively meet the primary objectives, the Te Tiriti/The Treaty obligations, the NELPs, and their community needs.

How will the new arrangements be monitored, evaluated, and reviewed?

50. The new planning and reporting framework is designed to act as a system where boards create and report on their goals and progress in partnership with, and to, their local community. The Ministry will monitor the implementation of the framework through a relational approach where Te Mahau and other monitoring agencies will advise of any concerns raised by boards, whānau, and communities. The support package will be updated based on feedback from the sector and communities to ensure that it remains a relevant resource.
51. Through their schools' strategic plans and annual reports, parents, whānau and communities will have access to information to better assess how well their schools are doing at delivering great educational outcomes for all learners. If they are unsatisfied with the progress made, parents, whānau and communities can raise issues or concerns with the school and to the Ministry regarding school planning.

52. Agencies, including ERO, will continue to support boards through the monitoring and reporting of board progress. ERO will evaluate how boards have improved accountability to their communities, and how their practices are continuing to support schools in giving effect to their primary objectives and the NELPs.
53. If the Ministry is alerted to issues regarding a school's strategic plan (for example from whānau and communities or from ERO), the Secretary of Education may use section 141 of the Act to require the board to amend their strategic plan. A similar power has been used on a number of occasions to require boards to amend their school charter through section 63A (4) of the previous Education Act 1989.
54. The Ministry will review its school consultation requirements after one cycle of strategic planning. It will then provide further advice on whether additional specificity and/or consultation requirements are needed.