



Regulatory Impact Statement: Targeted amendments to the Education (School Planning and Reporting) Regulations 2023

Decision sought	This RIS informs Cabinet decisions on proposed amendments to the Education (School Planning and Reporting) Regulations 2023
Agency responsible	Ministry of Education
Proposing Ministers	Hon Erica Stanford, Minister of Education
Date finalised	27 May 2026

Summary: Problem definition and options

What is the policy problem?

The Education (School Planning and Reporting) Regulations 2023 (the regulations) support school boards to set direction, plan for improvement, monitor progress, and report to their communities and the government. Boards have to produce planning and reporting documents (including strategic plans, annual implementation plans, and annual reports) to demonstrate how they meet their primary objectives, goals and performance targets. The documents are also intended to show student progress against national curriculum expectations issued under the Education and Training Act 2020 (the Act).

At present the regulations do not require school boards to produce planning and reporting documents that are sufficiently aligned with recent changes to the Act (made in November 2025). These changes refocused section 127 so that a board's paramount objective is to ensure that every student can attain their highest possible standard in educational achievement. The changes also made it a supporting objective that boards ensure schools use good quality assessment and aromatawai information to monitor and evaluate progress and achievement.

Other pertinent changes were:

- curriculum requirements under section 90 of the Act¹; and

¹ The national curriculum sets teaching, learning and assessment or aromatawai requirements and is made under section 90 of the Act using foundation curriculum policy statements (how the curriculum is to be taught, learnt, and assessed) and national curriculum statements (what is to be learnt). The national curriculum has two parts: the New Zealand Curriculum and, for many schools teaching through te reo, Te Marautanga o Aotearoa.

- Government priorities for stronger reading, writing, and maths or pānui, tuhituhi and pāngarau; attendance; and learning support outcomes.

There is an opportunity, if regulations were to be amended, to help boards to sharpen the focus through strategic goals, by requiring them to have at least one strategic goal on educational achievement in reading, writing or mathematics.

Further improvements could be made by removing requirements that add complexity for boards without materially improving the quality of documents, for example, the requirement that boards provide information that links school strategic goals to any relevant national education strategies.

There is little transparency or accountability about how boards are responding when external review has identified matters requiring attention. Boards do not have to report on any actions or decisions they have taken in response to ERO improvement actions.

Planning and reporting quality varies across schools. Some schools already set concise, achievement focused goals supported by robust evidence even though these do not comply with the recent changes to the Act in every respect. Some, however, create documents which set challenges for agencies and communities to hold schools to account effectively.

The inconsistency could be significantly improved by designing regulations that focus on achievement, are more useful as governance tools, less compliance focused, and which are backed by Ministry templates, guidance and support.

What is the policy objective?

The objective is to focus school boards on supporting the Government's priorities to lift student achievement in their schools through strengthening school planning and reporting documents so that they:

- provide a clear focus on educational achievement, based on good quality assessment and aromatawai information;²
- increase the quality, consistency and useability and reduce compliance burden on schools; and
- improve school board accountability and transparency.

Together with updated templates and support for school boards, planning and reporting documents will support boards to lift achievement and improve accountability for outcomes.

Any proposed changes should also be practical for school boards, leaders, and teachers to implement and preserve a board's flexibility to reflect school character and community aspirations.

What policy options have been considered, including any alternatives to regulation?

Four options have been considered:

² Regular and consistent assessment is crucial to understand student progress and lift student achievement by enabling teachers to better provide for their students' needs and for schools to identify school-wide challenges. That is why it is number three on this Government's education priorities.

Option 1: No further amendment to the regulations: Boards would continue to prepare strategic plans, annual reports and annual implementation plans. This would avoid immediate implementation costs, but it would leave unchanged the current lack of focus on strategic planning, the absence of an achievement focused strategy, and the lack of an explicit annual reporting requirement on boards to respond to ERO improvement actions, or students whose needs have not been well met.

Current regulations would also not sufficiently align with recent wider changes across the schooling system, including the focus on educational achievement. The regulations still leave significant room for inconsistent practice in areas that matter more following the 2025 legislative change to section 127. The status quo is not expected, on its own, to resolve the current issues.

Option 2: Guidance and implementation support only: Under this option, the regulations would also not be amended, but instead the Ministry would update templates, exemplars, guidance, and communications to help boards set strategic goals that focus on educational achievement, including by encouraging boards to use qualification data and to set targets.

This is the strongest non-regulatory alternative. It could improve practice in some schools and would preserve the greatest flexibility. It would not, however, change current unhelpful regulatory requirements, including unnecessary compliance requirements. Because the issues identified in this RIS arise from the content of the regulations themselves, guidance alone would be unlikely to provide a sufficiently consistent response across the system. Schools could also choose not to use the templates or exemplars, because the templates are not mandatory, and many create their own documents.

Option 3: Targeted amendment package (preferred): Under this option, the regulations would be amended to set a clearer targeted requirements for strategic plans such as achievement goals and ensure schools use good quality assessment and aromatawai information to monitor and evaluate progress and achievement. Low value requirements would also be removed, and annual reporting transparency would be improved, particularly in relation to students whose needs have not been well met and response to ERO recommendations.

This is the preferred option. It would give clearer effect to the amended section 127 framework, and within the timeframe available for implementation before the 2027 planning cycle.

Option 4: More prescriptive amendment package: A more prescriptive package was considered but not recommended. Such an option would go further by standardising the structure of plans to a greater degree.

Amendments could deliver greater comparability for sector analyses, but it would reduce flexibility for schools to make their own decisions given their local context, widen the scope of reform, and go beyond what is needed to address the problem.

It would also sit less comfortably with the degree of consultation undertaken to date.

What consultation has been undertaken?

Targeted consultation was undertaken in 2025 on the planning and reporting proposals. This has included external consultation with selected sector representatives and engagement with representatives of specified kura boards.

Feedback was received from:

- The New Zealand School Boards Association

- Tautai o le Moana – Wayfinders of New Zealand
- The Secondary Principals’ Association of New Zealand
- Te Runanga Nui o ngā Kura Kaupapa Māori; and
- The Mātauranga Iwi Leaders Group.

This RIS also draws on the earlier public and targeted engagement, completed in 2023, that informed the planning and reporting framework brought into effect by the Education (School Planning and Reporting) Regulations 2023. That earlier work identified concerns that school charters lacked strategic focus, content requirements were too complicated, and communities were not getting sufficient value from an administratively burdensome process.

As noted above, consultation has been undertaken with some Treaty of Waitangi / te Tiriti o Waitangi partners but not with iwi and hapu. Some feedback supported retaining the existing Te Tiriti o Waitangi requirements and raised broader concerns about any diminishment of references to Te Tiriti o Waitangi.

This consultation base is reflected in the scope of the recommended option and in the discussion of consultation and relationship risks later in this RIS.

Is the preferred option in the Cabinet paper the same as preferred option in the RIS?

Yes. The preferred option in this RIS is the same as the preferred option in the Cabinet paper.

Summary: Minister’s preferred option in the Cabinet paper

Costs (Core information)

Outline the key monetised and non-monetised costs, where those costs fall (e.g. what people or organisations, or environments), and the nature of those impacts (e.g. direct or indirect)

The main costs are transitional and administrative for school boards. Boards will need to adjust how they structure their strategic plans, frame goals for educational achievement, and prepare annual reporting. These costs are likely to fall unevenly. Schools whose planning and reporting already resemble the recommended model are likely to face modest change. Schools whose documents are broader, more diffuse, or more compliance oriented are likely to face greater adjustment costs.

The available evidence does not provide a sufficiently robust baseline for the time schools spend preparing planning and reporting documents in a way that would support credible monetisation. The costs are therefore assessed qualitatively rather than monetised.

Some boards will have already produced a new strategic plan for 2026-2028 in terms 3 and 4 of 2025. This would have occurred before the law changed in November 2025 (which extended the due date of the next Strategic Plan by 1 year – to January 2027). These boards will have to revise their Plans so that it meets the new regulations. Some may have to re-consult with community and this may also increase that cost to them.

There are also implementation costs for the Ministry. The Ministry will need to update templates, guidance, exemplars and communications and support schools through implementation. Those costs are expected to be met within existing baselines.

Benefits (Core information)

Outline the key monetised and non-monetised benefits, where those benefits fall (e.g. what people or organisations, or environments), and the nature of those impacts (e.g. direct or indirect)

The principal benefit is the stronger strategic focus for school boards. Requiring a clearer goal setting for strategic plans, and including at least one educational achievement goal, should make it easier for boards, school communities, the Ministry, and ERO to identify what a school is prioritising and how progress will be measured.

The recommended option should also give clearer effect to the amended section 127 framework, under which educational achievement is the boards' paramount objective.

The recommended option should also improve the quality and consistency of achievement related planning and reporting. It would make clearer the relationship between achievement goals, the targets and measures used to assess progress, and the national curriculum, including assessment and aromatawai, made under section 90 of the Act. It would remove low value requirements that do not clearly improve the usefulness of planning documents and would strengthen annual reporting transparency by requiring boards to record the actions they have taken in response to ERO improvement actions so that agencies and the community can see how schools have made improvements

The proposed changes will be reflected in new templates, and will require boards to focus on these aspects of planning reporting. These changes should improve the value of these documents as governance and accountability tools and make plans and reports easier for the Ministry and ERO to interpret and draw valuable information from. Clearer expectations and focussed requirements should also limit the time and resource required from school boards to devise bespoke documents, as is evident from the wide variety of documents boards are producing at present.

Balance of benefits and costs (Core information)

Does the RIS indicate that the benefits of the Minister's preferred option are likely to outweigh the costs?

On balance, the benefits of the recommended option are likely to outweigh the costs. The costs are real, but they are mainly transitional and administrative and are expected to be manageable, and for the Ministry within existing baselines.

The benefits are system wide and ongoing. They include clearer minimum expectations for strategic planning, stronger alignment with the amended statutory framework, reduced low value compliance, improved transparency in annual reporting, and better support for the 2027 planning and reporting cycle.

Implementation

How will the proposal be implemented, who will implement it, and what are the risks?

The regulations would need to be made in time to support the next strategic plans, which take effect from 1 January 2027. Boards must also publish annual implementation plans and annual reports before 31 March each year.

In practice, boards will begin developing the next strategic plans during 2026. If targeted amendments are to improve the next planning and reporting cycle, the regulatory settings need to be settled in mid to late 2026, in time for boards to plan and implement on that basis.

As noted above, some boards will have already produced a new strategic plan for 2026-2028 in terms 3 and 4 of 2025. These boards will have to revise their Plans they made and make any necessary changes so that it meets the new regulations.

Ongoing, there is likely to be a decrease in administrative and compliance costs to school boards, because of better focussed requirements, and reduced compliance.

The Ministry would lead implementation. Its role would include updating templates, guidance, exemplars and communications, and supporting schools to understand how the amended regulations are intended to operate in practice.

ERO would continue its existing review role, with the preferred option making boards' responses to ERO improvement actions more visible in annual reporting.

As noted above, the main implementation risk is timing. If regulations are settled in late 2026, boards may have limited time to adjust their planning approach before they begin drafting the next strategic plans.

A second risk is that schools may interpret the package more rigidly than intended and treat it as prescribing a single planning model. That risk can be mitigated through the design of the package itself and through clear guidance and exemplars.

Limitations and Constraints on Analysis

The main limitation on analysis is the evidence base. The Ministry does not have a quantitative baseline on the time schools currently spend preparing planning and reporting documents. Costs and benefits therefore cannot be monetised.

The analysis is also constrained by the maturity of the framework. The current regulations have been in force since 1 August 2023. There has therefore been limited time to observe how the framework operates across a full planning cycle. School boards have only drafted one strategic plan since the school planning and reporting regulations came into force.

The analysis is further constrained by consultation. Consultation on the current package has been targeted rather than broad. The analysis draws, to some extent, on the earlier public and targeted engagement that informed the planning and reporting framework and the making of the Education (School Planning and Reporting) Regulations 2023.

The package has therefore been kept limited in scope. There is also a timing constraint. If changes are to support the 2027 planning and reporting cycle, they need to be settled in time for boards to draft and consult on plans during 2026.

I have read the Regulatory Impact Statement and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the preferred option.

Responsible Manager(s) signature:



Jacqueline Sheppard
Senior Policy Manager
10 June 2026

Quality Assurance Statement	
Reviewing Agency:	QA rating: Partially meets
Panel Comment: The Ministry of Education’s Quality Assurance Panel has reviewed the Regulatory Impact Statement <i>Targeted amendments to the Education (School Planning and Reporting) Regulations 2023</i> (dated 27 May 2026). The statement provides clear and concise analysis of the options. The panel considers that it partially meets the Quality Assurance criteria. This reflects the constraints imposed on the analysis, including targeted rather than broad consultation and limited information on the impact of existing regulations.	

Section 1: Diagnosing the policy problem

The purpose of planning and reporting regulations

- School planning and reporting is an established part of the statutory framework for school governance and accountability.
- Planning and reporting regulations support school boards to set direction, plan for improvement, monitor progress, and report to their communities and the government.

Monitoring and support

- ERO monitors and reviews these documents to see if student outcomes have been met (including achievement and progress, wellbeing and engagement), the quality of leadership in the school, curriculum quality and the quality of teaching. ERO's focus on these elements is grounded in ensuring that schools are making progress towards the Government's key education priorities.
- Support for implementation of the regulations includes support from GovHub (the service delivery arm of the New Zealand School Boards Association, funded by the Ministry of Education) and the Ministry's Regional Education Advisers and Leadership Advisers. This support is aimed at providing education and information and ultimately lifting the capability of boards and the quality of documents they produce.

The legislative framework

- The Education and Training Act 2020 requires boards to prepare a strategic plan, an annual implementation plan, and an annual report. The Education (School Planning and Reporting) Regulations 2023 set the detailed requirements for the process, content, form, and timing of those documents.
- The 2023 regulations replaced school charters, national education goals, and National Administration Guidelines. It was intended to improve the strategic focus and usefulness of school planning and reporting while retaining a clear statutory backbone for accountability to school communities and oversight agencies.
- The statutory setting has changed since the 2023 regulations came into force. The Education and Training Amendment Act 2025 refocused section 127 so that a board's paramount objective is to ensure that every student can attain their highest possible standard in educational achievement. The changes also made it a supporting objective that boards ensure schools use good quality assessment and aromatawai information to monitor and evaluate progress and achievement. The 2025 Act also repealed the Minister's power to issue a statement of National Education and Learning Priorities, and moved the next strategic planning cycle so that new strategic plans take effect from 1 January 2027.

The current regulations

- The current regulations require strategic plans to set out a board's vision, strategic goals, prioritisation, strategies for progress, and the measures, evidence, and processes the board will use to evaluate progress.

- They also require annual reports to include plain language analysis of student progress and achievement against national curriculum requirements, using good quality assessment or aromatawai, including for students whose needs have not yet been well met. Separate provisions continue to apply to specified kura boards.
- These are key accountability documents for Boards to demonstrate how they meet their primary objectives, goals and performance targets. The documents are also intended to show student progress against national curriculum expectations issued under the Education and Training Act.

What is the policy problem or opportunity?

- The current regulations do not consistently produce planning and reporting documents that give a clear line of sight between a board's priorities, educational achievement, and how progress will be measured and reported. In practice, this has led to substantial variation in the structure, focus and usefulness of strategic plans and annual reports. The present regulations still leave significant room for inconsistent practice in areas that matter more following the 2025 legislative changes.
- A 2024 joint report by the Ministry and the Education Review Office (ERO), which followed reviews of school reporting and planning documents, found that these documents lack usability and focus.

Examples of how regulations can be improved

- The clearest weakness is in the strategic planning requirements. The regulations require boards to set strategic goals and describe how progress will be measured, but they do not establish a sufficiently clear requirement that plans maintain a direct focus on educational achievement. As a result, it is not always clear to readers of strategic plans including communities, the Ministry or the ERO what a school is seeking to improve, how improvement will be assessed, or whether the plan gives proper effect to the amended statutory framework.
- Regulation 7, for example, requires boards to develop strategic goals for each of the objectives specified in section 127 of the Act. However, amendments to section 127 now require educational achievement to be a board's paramount objective. The regulations are therefore inconsistent with the Act. To make it consistent and more achievement focussed, regulations could be changed to require boards to:
 - have a minimum of three strategic goals in their strategic plan; and
 - have at least one strategic goal on educational achievement that addresses one or more of reading, writing and mathematics, or pānui, tuhituhi, and pāngarau;
- These goals would be supported by targets, measures, and reporting that are informed by good quality assessment or aromatawai information and reflect the relevant curriculum and assessment requirements issued under section 90 of the Act. The regulations at present leave too much room for variation in how schools identify evidence, assess progress, and report on achievement. The proposal is for school boards to retain some flexibility in how they report on other goals. They may also use their own targets, evidence, and evaluation methods for strategic goals that are not educational achievement goals.

- Some requirements also add burden without materially improving the usefulness of planning documents. Regulation 7(1)(d) requires boards to include information about the links between strategic goals and relevant national education strategies or plans. This requirement often encourages descriptive statements of alignment rather than sharper strategy. The proposal is to remove these requirements.
- Current annual reporting is generally stronger, but it remains incomplete. Regulation 10 already requires plain language evaluation and analysis of student progress and achievement, including for students whose needs have not yet been well met. The proposal is to clarify the requirements so that annual reports include a general assessment of how the school's strategies have contributed to those students' educational progress.
- Boards are also not required to report whether they have taken action in response to ERO improvement actions. This weakens transparency about how boards are responding when external review has identified matters requiring attention.

The problem with producing good documents is not exclusively an issue of regulatory design

- Board and leadership team capability are important elements of delivering effective good planning and reporting documents. The problem is not equally distributed across all schools. Some schools already set concise, achievement focused goals supported by robust evidence. For those schools, the main effect of the preferred option will be clearer minimum expectations, alignment with regulations, and the removal of some low value content requirements.
- While templates are provided by the Ministry, these can still result in documents that lack specificity or result in data often being poorly presented, without evaluation or consideration of outcome-focused actions to address areas of concern in student performance. This creates challenges for agencies and communities to hold schools to account effectively.
- Focussing the regulations on the goals and information that is important, and removing unnecessary requirements will result in better planning and reporting. Templates will be amended to closely reflect regulatory requirements. The Ministry, through ongoing support of GovHub and the continuous focus on school board capability will improve the quality of these documents.

Special and designated character schools

- For special and designated character schools (e.g. kura ā-iwi, kura motuhake, other types of designated character schools), the planning and reporting regulations will not hinder the implementation of their designated character. These schools will continue to operate in accordance under sections 201 or 204 of the Act which deals with their establishment and special characteristics. In addition, section 139(3)(d) requires that in the case of a special character school, strategic plans must ensure that it reflects the school's different character or special characteristics. The proposed option does not set additional requirements above those that came into force with the changes to section 127 in November 2025.

Section 2: Assessing options to address the policy problem

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

- The options have been assessed against the following criteria, which align with the objectives in section one:
 - a. **Focus on educational achievement:** whether the option is likely to strengthen the focus of school boards to produce planning and reporting documents that focus on educational achievement.
 - b. **Quality, consistency and usability:** whether the option is likely to improve the quality, consistency and usability of school planning and reporting documents, and reduce unnecessary compliance.
 - c. **Transparency and accountability:** whether the option is likely to incentivise school boards to demonstrate how they have contributed to students educational progress, and how they are responding to ERO improvement actions.
 - d. **Practicality of implementation:** whether the option is workable for school boards, leaders, and teachers, including whether it is likely to be manageable within current funding and workload settings.
 - e. **Proportionality and flexibility:** whether the option address identified problems without creating unnecessary prescription, and preserves appropriate flexibility for boards to reflect local boards, school character and community inspirations

What scope will options be considered within?

- Changes to section 127 of the Education and Training Act 2025 necessitated a change in current planning and reporting requirements. These changes require educational achievement to be the board's paramount objective and boards to ensure schools use quality assessment and aromatawai information to monitor and evaluate progress and achievement.
- The options were also shaped by interventions that would best give effect to Government priorities, which are not adequately reflected in current regulatory requirements. The Government set new education priorities in 2024, most of which related indirectly or directly to better planning and reporting, in particular:
 - Smarter assessment and reporting: Implementing consistent modes of monitoring student progress and achievement.
 - Greater use of data: Using data and evidence to drive consistent improvement in achievement.

Non-regulatory options

- Non regulatory options were also considered, primarily updated guidance and whether such guidance could improve practice together with the expectations that are already set in regulation.

Regulatory options

- The options for regulatory change were making new regulations or amending current regulations under the regulation-making powers in section 639 of the Act. The Education (School Planning and Reporting) Regulations 2023 already set the requirements for planning and reporting. Amending these relations was an obvious mechanism to bring about the desired change.
- There are no proposed changes to the provisions in the 2023 regulations that apply to specified kura boards. Those provisions are particularly relevant to how specified kura boards describe their approach to Māori learner success and the Treaty of Waitangi/te Tiriti o Waitangi (the Treaty/te Tiriti) related obligations.

What policy options have been considered, including any alternatives to regulation?

- Four options have been considered. These options are described more fulsomely above (page 2-3).

Option 1: No further amendment to the regulations:

Under this option, no further amendments would be made to the Education (School Planning and Reporting) Regulations 2023 beyond the changes already made by the Education and Training Amendment Act 2025. Boards would continue to prepare strategic plans, annual reports, and statements of variance under the current settings.

Option 2: Guidance and implementation support only:

Under this option, the Ministry would retain the current regulations and update templates, exemplars, guidance, and communications.

Option 3: Targeted amendment package (preferred):

Under this option, the regulations would be amended to set a clearer structure for strategic plans, strengthen the focus of the framework on educational achievement, remove low value requirements, and improve annual reporting transparency and accountability. This is the preferred option.

Option 4: More prescriptive amendment package:

A more prescriptive package was considered but not recommended. That option would go further by standardising the structure of plans to a greater degree.

How do the options compare to the status quo/counterfactual?

The table below compares the four options against the assessment criteria. The criteria used to assess the proposed option against the status quo/counterfactual are:

- **Focus on educational achievement:** whether the option is likely to strengthen the focus of school boards to produce planning and reporting documents that focus on educational achievement.
- **Quality, consistency and usability:** whether the option is likely to improve the quality, consistency and usability of school planning and reporting documents, and reduce unnecessary compliance.
- **Accountability and transparency:** whether the option is likely to incentivise school boards to demonstrate how they have contributed to students educational progress, and how they are responding to ERO improvement actions.
- **Practicality of implementation:** whether the option is workable for school boards, leaders, and teachers, including whether it is likely to be manageable within current funding and workload settings.
- **Proportionality and flexibility:** whether the option addresses identified problems without creating unnecessary prescription, and preserves appropriate flexibility for boards to reflect local boards, school character and community inspirations

- The table below sets out a key to the options analysis:

++	Much better than the status quo/counterfactual	-	Worse than the status quo/counterfactual
+	Better than the status quo/counterfactual	--	Much worse than the status quo/counterfactual
0	No change		

	Option One – Status quo	Option Two – Guidance and implementation support only	Option 3 – Targeted amendment package (preferred)	Option 4 – More prescriptive amendment package
Focus on educational achievement	0 The lack of a clear minimum structure for achievement focused strategy and the weak regulatory connection between planning and the national curriculum would remain.	+	++ Clearer effect would be given to the amended section 127 framework and would more clearly link achievement goals, targets, measures and reporting to national curriculum requirements.	++ A more prescriptive model could strengthen consistency in how educational achievement is planned for and reported.
Quality, consistency, usability	0 This option would leave unchanged the current variation in planning structure and the usability of documents.	+	++ This option would provide a focus on achievement and less focus on unnecessary requirements for schools.	++ Greater prescription could improve consistency and would focus documents on legal requirements.
Accountability and transparency	0 The lack of an explicit annual reporting requirement on boards' responses to students whose needs have not been well met, and ERO improvement actions would remain.	-- Boards would not be compelled to provide a consistent improvements across the system for students whose needs have not been well met, nor how they are responding to ERO improvement actions.	++ It would focus boards' attention on students whose needs have not yet been well met, and show how boards respond to any ERO improvement actions.	0 Such an approach would produce better transparency and accountability but would go beyond what is needed and could lead to more formulaic documents that are less useful as governance tools.

Practicality of implementation	0 It would avoid immediate implementation costs but leave in place the current weaknesses in documents and templates.	+	It could largely be delivered through existing templates, communications and support channels which some school would use.	- It would require some transition effort, including amending regulations and updating guidance, templates and school documents.	- It would be more complex to design and implement and potentially impose a higher workload on boards.
Proportionality and flexibility	0 It would preserve flexibility, but it would also leave low value requirements, duplication and existing inconsistency in place.	0	It would preserve flexibility and avoid additional prescription. However, it would not remove low value regulatory requirements.	++ It provides the best balance. It is targeted to where the problems are clearest, removes low value requirements and preserves flexibility for boards to reflect local priorities.	-- It would reduce flexibility by requiring a higher degree of standardisation than is necessary and with less room for boards to exercise judgement about how best to reflect local context.
Overall assessment	0 Maintains the status quo and leaves identified problems unresolved.	+1 A credible non regulatory alternative, but not sufficient on its own to address problems arising from the content or reach of the regulations.	+ 7 Best overall balance to support educational achievement, increase quality, usability and consistency of documents, and making boards accountable and their actions transparent. It is also reasonably practical to implement and preserves board flexibility.	+1 Offers some gains to improve consistency and transparency but is more prescriptive than necessary.	

What option is likely to best address the problem, meet the policy objectives, and deliver the highest net benefits?

- Option three performs best overall. It addresses the identified weaknesses in the regulations directly, while remaining proportionate to the problem and capable of implementation within the existing legislative and operational framework.
- Option two is the strongest non-regulatory alternative, but it would not change the legal minimum requirements and would therefore be unlikely to produce a sufficiently consistent response across the system. Option four could deliver greater consistency but would do so at the cost of reduced flexibility, higher implementation burden and a be a disproportional response to the change required.

Is the Minister's preferred option in the Cabinet paper the same as the agency's preferred option in the RIS?

- Yes.

What are the marginal costs and benefits of the preferred option in the Cabinet paper?

Affected groups (identify)	Comment <i>nature of cost or benefit (eg, ongoing, one-off), evidence and assumption (eg, 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, and explain reasoning in comment column.</i>
Additional costs of the preferred option compared to taking no action			
Schools and boards	Schools would incur one-off familiarisation and transition costs. Boards and school leaders would need to adjust planning and reporting documents, update internal processes, and align their strategic and annual planning with the revised requirements. Any recommendations to report on responses to ERO improving actions would create some additional drafting and governance effort.	Low	Medium – the framework and existing processes already exist, so most costs are transitional rather than structural. The exact cost will vary across schools depending on current practice which is variable.
Ministry of Education	The Ministry would incur one-off implementation costs to update the guidance, templates and	Low	Low – existing administration channels and guidance reduce the

	exemplars, and communicate changes to the sector.		implementation complexity.
Total monetised costs	Minor – noting that no reliable monetised estimate is available.		
Non-monetised costs	Low – Medium. Overall costs are expected to be transitional and limited.		
Additional benefits of the preferred option compared to taking no action			
Schools and boards	Clearer minimum requirements are expected to improve the quality and usability of documents as governance tools and reduce time spent on meeting low value requirements.	Medium	Medium – the benefit is strongly supported by the identified option to address the current problems.
Students	By sharpening the focus of planning and reporting on educational achievement and strengthening the connections to the national curriculum, including assessment or aromatawai information, the preferred option is expected to support better board attention to student progress and achievement over time.	Medium	Low to Medium – the effect on student outcomes depends on implementation and board practice.
Parents, whanau and school communities	Clearer and more consistent planning and reporting documents would make it easier for school communities to understand school priorities, how progress will be measured, and how boards are responding where ERO has identified improvement actions. This would improve transparency and accountability.	Medium	Medium
Ministry of Education and ERO	More consistent and achievement focused documents would support stronger stewardship and a clearer line of sight between	Medium	Medium

	board priorities, annual actions, reported progress, and external evaluation. This would improve the usefulness of submitted documents for system oversight and school improvement activity.		
Non-monetised benefits	Medium		

Section 3: Delivering an option

How will the proposal be implemented?

- The preferred option would be implemented by amending the Education (School Planning and Reporting) 2023 regulations made under section 639 of the Education and Training Act 2020. The amendments would remain within the existing statutory and regulatory architecture for school planning and reporting.
- Implementation would need to occur in sufficient time to support boards as they prepare for the next strategic planning cycle. Under the current framework, the next strategic plans take effect from 1 January 2027.
- The Ministry would support implementation through updating guidance, templates and exemplars; revising online content and related communications. These are existing implementation channels already used to support boards with meeting their planning and reporting obligations. Support for implementation includes support from GovHub (the service delivery arm of the New Zealand School Boards Association, funded by the Ministry of Education) and Ministry Regional Offices Education Advisers and Leadership Advisers. This support is aimed at ultimately lifting the capability of boards and the quality of documents they produce.
- The preferred option does not require new reporting architecture. Implementation risks are therefore primarily risks of transition, understanding and consistent practice, rather than risks arising from structural change.

How will the proposal be monitored, evaluated, and reviewed?

- The Ministry would monitor implementation through the existing framework. Boards already submit planning and reporting documents to the Ministry, and those documents provide a direct basis for assessing whether the revised requirements are improving the focus and usefulness of strategic plans, annual implementation plans, and annual reports.
- It is expected that ERO would also provide feedback and evidence for how the changes are operating in practice.
- The Ministry intends to review the operation of the amended regulations once boards have completed the first full strategic planning cycle under the revised settings.