



Education Report: **Attendance: Options for attendance management plans**

To:	Hon David Seymour, Associate Minister of Education		
Cc:	Hon Erica Stanford, Minister of Education		
Date:	27 June 2024	Priority:	Medium
Security Level:	In-Confidence	METIS No:	1329944
Drafter:	Helen Hunter	DDI:	9(2)(a)
Deadline Date:	02 July 2024		
Key Contact and Hautū Deputy Secretary:	Casey Pickett Andy Jackson	DDI:	9(2)(a)
Seen by the Communications Team:	No	Round Robin:	No

Purpose of Report

- This report seeks your agreement:
 - in principle, to a regulatory option to implement your decision to mandate attendance management plans; the options have implications for complexity of requirements that can be imposed and implementation speed;
 - for the Ministry of Education (the Ministry) to undertake sector engagement on proposed mandatory attendance plans for school boards with the aim of seeking Cabinet policy decisions in October this year.
- It also provides an update to the process and timing of revoking and replacing the Education (School Attendance) Regulations 1951 that do not impact the date in which they come into effect.

Alignment with Government priorities

- This policy supports the Government's target for student attendance of 80 percent of students being present for more than 90 percent of the term by 2030.

Summary

Progressing mandatory attendance management plans for boards

1. You previously agreed to strengthen accountability for school boards' attendance responsibilities by imposing a mandatory duty to develop an attendance management plan (see METIS 1323266). This report provides in-principle advice on progressing mandatory attendance management plans for school boards and proposes next steps for progressing final policy decisions.
2. We have identified two potential regulatory pathways for imposing a duty on boards to develop an attendance management plan.

Option 1: Primary legislative amendment to enable tailored secondary legislation

3. An amendment would be made to the Education and Training Act 2020 (the Act) to create a substantive requirement for an attendance management plan and an empowering provision to make secondary legislation. This would allow a more prescriptive regime to be imposed on boards. As this would involve a two-step regulatory process, it could not be implemented until Term 2 or 3 of the 2026 school year.

Option 2: Regulation to create high-level duty on boards (section 638)

4. A simple duty would be imposed on boards to have an attendance management plan through regulations made under section 638 of the Act. The regulatory process is relatively straightforward, and the requirement could be in force for the beginning of Term 3 2025, which we consider is the earliest feasible implementation date.

In principle, we recommend Option 2

5. We recommend that you agree, in principle, to progress Option 2, which imposes a simpler duty on boards with a lower compliance burden and faster implementation. Some aspects of the options need further investigation and development before final policy decisions are made. We recommend that the Ministry undertake sector engagement in Term 3 (late July to early September 2024) and subsequently provide you with final advice on the options with a view to seeking policy decisions from Cabinet in quarter 4, 2024, with the exact timing to be determined by which regulatory option you choose.

Recommended Actions

The Ministry of Education recommends you:

Options for progressing mandatory attendance management plans for boards

- a. **note** that on 17 March 2024 (see METIS 1323266) you agreed that:
 - i. the Ministry of Education establish an Attendance Traffic Light System to guide and coordinate support and enforcement responses to unjustified school absence that are aimed at returning students to regular attendance;
 - ii. the expectations for schools contained in the Attendance Traffic Light System would be implemented through operational guidance issued by the Ministry and making regulations to impose a duty on boards to develop an attendance management plan to implement operational guidance issued by the Ministry.
- b. **agree in principle**, subject to stakeholder feedback and Cabinet decisions, to progress mandatory attendance plans for boards through:
 - i. Option 1: amending the Education and Training Act to create a new substantive requirement for boards to have an attendance management plan and an empowering provision that would allow the Government to make regulations or the Secretary for Education to make rules regarding that plan; for example, a requirement to have regard to the Attendance Traffic Light System operational guidance for schools
 - ii. Option 2: creating a high-level duty on boards to have an attendance management plan through regulations made under section 638 of the Education and Training Act 2020 (**recommended option**);

Noted

Agree / Disagree

Agree / Disagree

ETAB 2 As agreed
w MOE.
16/7/24

- c. **note** that the Ministry's recommends Option 2 as we consider that the potential benefits of a more prescriptive requirements on boards in Option 1 is outweighed by the higher compliance burden on schools and the longer implementation timeframe;

Noted

- d. **agree in principle** that under both Options 1 and 2 the attendance management plan would be required to:

- i. set out processes and strategies for identifying and responding to irregular student attendance, and;

Agree / Disagree

- ii. to include specific triggers for school responses, aimed at returning students to regular attendance, which are linked to the number of unjustified absences a student has had over a period of time, and;

Agree / Disagree

- iii. processes and procedures schools will take to identify and respond to issues that make attendance challenging for a student, and;

Agree / Disagree

- iv. strategies or interventions that schools will consider for students with varying levels of irregular attendance and/or facing specific kinds of barriers to attendance.

Agree / Disagree

- e. **note** we consider it will be important to engage with the sector to seek feedback, including on the workability issues, and gain sector buy-in for implementation before making final decisions on progressing attendance management plans;

Noted

- f. **agree** to the Ministry of Education undertaking targeted sector engagement on the proposed mandatory attendance management plans from late July to early September 2024 and subsequently providing you with final advice, with a view to seeking Cabinet policy decisions in late 2024;

Agree / Disagree

Update on the process for revoking and replacing the Education (School Attendance) Regulations 1951

- g. **note** that new Education (School Attendance) Regulations will now be made in October 2024 rather than July 2024 as originally advised because an essential provision cannot be included until after the Education and Training Act Amendment Bill (No. 2) has passed (expected to occur in September 2024)

Noted

- h. **note** that the new Education (School Attendance) Regulations will still come into force in January 2025, in time for Term 1 of the 2025 school year.

Noted

Proactive Release

- i. **agree** that the Ministry of Education release this paper once final policy decisions have been considered by Cabinet, with redactions as appropriate (for example, for sections containing legal advice).

Agree / Disagree



Jennifer Fraser

General Manager, Schools Policy
Te Pou Kaupapahere

27/06/2024



Hon David Seymour

Associate Minister of Education

30/6/24

Background

Attendance is a key priority for Government

1. Increased student attendance is one of nine Government targets for delivering on its election promise to get New Zealand back on track. The target is for 80 percent of students being present for more than 90 percent of the term by 2030. Your attendance action plan, which includes the policies in this report, is expected to support progress towards this target.

You have made early policy decisions to strengthen schools' accountability for their student's attendance

2. Two critical objectives of the attendance action plan are that boards clearly understand their expected role in attendance and are more strongly held to account for meeting their attendance responsibilities.
3. On 17 March 2024 (METIS 1323266 refers) you agreed:
 - a. to seek an amendment to section 127 of the Act to introduce a new objective for boards around attendance. The Minister of Education is currently considering this proposal as part of broader amendments to section 127 of the Act. This would mean that school boards would have to develop a strategic target for attendance and at least one attendance goal to meet that target in their three-year strategic plans. They would also have to identify actions for meeting annual targets and publicly report on the progress they achieve each year.
 - b. The attendance expectations for schools would be clarified through the Ministry of Education (the Ministry) developing Attendance Traffic Light System (TLS) operational guidance for schools (TLS Guidance), and;
 - c. You would seek to impose a regulatory duty on boards to develop an attendance management plan to implement the TLS Guidance in their local school community.
4. We expect these policies will result in a stronger board focus on attendance, greater consistency between board responses to attendance issues, and a higher overall quality of attendance management practice.

Progressing a mandatory attendance management plan for schools

5. This report primarily focuses on providing you with options to progress mandatory attendance management plans for boards.

We have identified two options for regulating an attendance management plan

6. There are different options for how detailed or prescriptive the regulatory settings are for requiring a school attendance management plan. Depending on which option you choose, there will be implications for the process and timeframes for making the regulatory amendments. The two potential options are:
 - a. Option 1: making tailored secondary legislation for an attendance management plan.
 - b. Option 2: a high-level duty on boards to develop an attendance management plan through regulations made under section 638 of the Act;
7. Key points of comparison for the two options are outlined below and summarised in Annex 2.

Option 1: Tailored secondary legislation for attendance management plans (not recommended)

8. 9(2)(h)



9. 9(2)(h)



10. We propose that under Option 1 boards would be required to:

- a. Have an attendance plan that sets out processes and strategies for identifying and responding to irregular student attendance with the aim of returning the student to regular attendance.
- b. Include the following content in the attendance management plan:
 - i. specific triggers for school responses, aimed at returning students to regular attendance, which are linked to the number of unjustified absences a student has had over a period of time;
 - ii. processes and procedures schools will take to identify and respond to issues that make attendance challenging for a student;
 - iii. strategies or interventions that schools will consider for students with varying levels of irregular attendance and/or facing specific kinds of barriers to attendance.
- c. When developing an attendance management plan, the board would be required to:
 - i. have regard to operational guidance on school attendance management published by the Secretary for Education, which would include the TLS Guidance;
 - ii. consult with school, staff, students (to the extent the board thinks appropriate) and the school community;
- d. Publish the attendance management plan on the school website;
- e. Re-develop the attendance management plan every 3 years.

Option 1 imposes more rigorous requirements with a higher compliance burden on schools

11. Option 1 imposes more prescriptive requirements on boards than Option 2 including specific development and re-development considerations, engagement with the school community, and publication of the final plan. These aspects are likely to result in a more up-to-date and locally responsive plan with the support of the school community, which is in line with attendance being a high priority for the Government.
12. Conversely, Option 1 has a higher compliance burden than Option 2. This is an important consideration, as a principle of good regulation is that the burden of rules and their enforcement should be proportionate to the benefits that are expected to result.
13. Both options impose a compliance burden on most schools to some extent. The Ministry already strongly encourages schools to have an attendance management plan through

existing guidance¹ and communications and we know that many of them do. However, it is unclear how many of these plans include specific triggers for school responses that are linked to the number of unjustified absences a student has had over a period of time.

14. However, the procedural requirements in Option 1 may impose an additional compliance burden, compared to Option 2, that some schools may struggle to resource. This could be compounded if section 127 is amended to include attendance as an objective for boards, as has been raised with Minister Stanford. In this case, schools may face two sets of recurring and mandatory planning processes that are focused on attendance.
15. We anticipate that in practice these planning processes would have distinct purposes; three-yearly strategic plans would have a higher-level focus and annual implementation plans would focus on ways to build school focus and capability for lifting attendance. Attendance management plans would focus primarily on processes and strategies for case management of individual students. However, pursuing the more rigorous and ongoing requirements of Option 1 is likely to create some level of duplication for schools.

Option 1 could not be implemented until 2026

16. Option 1 would require a two-step regulatory process (i.e. amending the Act and then making secondary legislation) and would not be in force until Term 2 or Term 3 2026,* depending on whether the secondary legislation takes the form of rules or regulations. This would be 9 to 12 months later than Option 2, however it could align well with the timing for implementation of any amendments to section 127. Details of the process and timeline for making tailored secondary legislation are in Annex 1.

Option 2: High-level duty on boards under section 638 of the Act (Recommended)

17. 9(2)(h)

18. We propose that under Option 2 boards would be required to have an attendance management plan in place (with the same purpose and required content as in Option 1). However, under this option boards would not be subject to the additional requirements in Option 1.

Option 2 can be implemented faster than Option 1

19. Under Option 2, the requirement for boards to have an attendance management plan would come into force at the beginning of Term 3, 2025. We recommend the beginning of Term 3 as the earliest start point to allow time for schools to become familiar with the TLS Guidance over Term 1 and to develop their plan over Term 2. Details of the process and timeline for making regulations under section 638 are in Annex 1.

Option 2 imposes less rigorous requirements on schools with a lower compliance burden

20. The baseline compliance burden in Option 2 is mitigated by lack of requirements for consultation and periodic re-development of the plan. The Ministry would still encourage boards to take these steps to increase the likelihood of developing a locally responsive

¹ Ministry of Education. Attendance Matters: Guidelines for implementing an effective attendance management plan. 2011.

plan that has the support of the school community. However these requirements would be discretionary and would likely happen less frequently than in Option 1.

We recommend progressing Option 2 subject to testing with the sector

21. We recommend that you agree, in principle, to progress Option 2, which imposes a simpler duty on boards to develop an attendance management plan through regulations made under section 638 of the Act.
22. Option 1 is more prescriptive and has higher potential for strengthening board accountability as well as the consistency and overall quality of school practice. However, it also imposes a higher compliance burden on schools and may potentially duplicate aspects of board strategic planning processes that would come into effect through your proposed amendments to section 127 (to include attendance as an objective for boards). Furthermore, Option 1 would take six to eight months longer to implement than Option 2. From our analysis, we consider that the disadvantages of Option 1 outweigh the potential gains.

Some aspects of the options need further investigation and development

Workability and implementation issues for schools

23. Requirements for boards to develop specific plans are relatively rare in the Act and its regulations². The proposal for an attendance management plan is also unusual in that it has potential to encompass both the strategic governance role of boards and the operational management role of principals. Our current assumption is that it would be appropriate to impose a duty on boards to have a plan in place with an understanding that principals would have an integral role in developing the content (although section 638(2)(b) allows regulations to be placed upon boards, principals or both).
24. Sector engagement will allow us to test this assumption and to bring to light any workability, or other implementation issues, that we would need to take into account when progressing attendance management plans. This would include asking the sector about what support they will need for implementing the TLS Guidance and attendance management plans, e.g. exemplar plans and/or best practice case studies from across the regions. We understand you expect templates to be available to support schools to implement any new requirements regarding an attendance management plan.

Effectiveness in meeting the needs of diverse learners

25. The TLS Guidance will be informed by targeted stakeholder engagement and provisional findings from the Education Review Office (ERO) review of effective interventions for persistent non-attendance. However, due to the urgency for implementing the attendance action plan, there will be minimal opportunity for boards, teachers and school communities to have input into development of the TLS Guidance to be published for Term 1, 2025.
26. At this point, it is not clear the extent to which the approach embodied in the TLS Guidance and mandatory components of the attendance management plans (for both options) would be appropriate or effective for diverse learners or school contexts. We anticipate this may be an issue in Kaupapa Māori learning settings and for particular cohorts of learners such as Pacific learners, those with learning support needs, or those from diverse ethnic communities or where English is not the first home or community language. Sector

² The Secretary may, by written notice to a board, require the board to prepare and carry out an action plan (see section 174). Boards are also required to develop three-yearly strategic plans and annual implementation plans under sections 138.

engagement would be useful in assessing this risk and developing or further adapting proposals to meet the needs of diverse learners including Māori.

We recommend that the Ministry undertake sector engagement in Term 3, 2024 to inform proposals to Cabinet

27. For the reasons above, we recommend that the Ministry take the opportunity to engage with the schooling sector on the proposed attendance management plans. The engagement would take place in Term 3 of this year from approximately 29 July to 13 September 2024 and would likely focus on peak bodies and regional sector forums..
28. We note it is possible that the sector queries whether a formal requirement for an attendance management plan is necessary particularly when coupled with the proposed amendments to section 127, which may be publicly consulted on over the same period. It may also be raised that many schools already have some type of attendance management plan in place, due to the Ministry encouraging this.
29. We would then seek final policy decisions from Cabinet in Quarter 4 of 2024, which would allow time for regulations to be made and come into force for the beginning of Term 3 2025 or for an empowering provision to be included in the Education and Training Act Amendment Bill (No. 2) (ETAB 2) and rules or regulations to come into force for Term 1 or Term 3, 2026 respectively (see Annex 1 for further details on process and timing).

Further work is also needed to confirm mechanisms for monitoring the attendance management plans and their impact on school practice

30. Ministry officials are working with ERO to investigate how they can provide assurance that boards are meeting the new proposed requirements for having an attendance management plan in place and responding to it effectively.
31. We are also working with ERO to investigate how they can monitor and evaluate whether the proposed requirement to have an attendance action plan is having the desired impact on improving attendance and changing school practice, through the information and data that ERO gathers and reports on. We will continue to work on this issue and provide you with updates and advice when we provide you with our findings and recommendations arising from sector engagement.

Te Tiriti o Waitangi | Treaty of Waitangi (Treaty) Analysis

32. We have undertaken an interim Treaty analysis that will be updated as we continue to develop a preferred option for regulating an attendance management plan.
33. The Crown has a duty to actively protect Māori rights and interests, including to take all reasonable measures to ensure that Māori have equitable achievement rates in the education system. Currently, Māori are disproportionately affected by poor attendance and achievement rates. To honour the Crown's duty, it is important to pursue policies for attendance and school achievement that will work for Māori.
34. In accordance with the principle of partnership, the Crown also has a duty to make informed decisions on matters that affect Māori interests.³ To date, advice and decisions on the TLS Guidance and attendance management plan have been progressed without consulting or working in partnership with Māori and without considering Māori perspectives, aspirations or tikanga values. It is unclear the extent to which the TLS

³ See New Zealand Māori Council v Attorney-General (the Lands case) [1987] 1 NZLR 683 per Richardson J. See also New Zealand Māori Council v Attorney-General [1996] 3 NZLR 140 per Thomas J at 169.

Guidance and attendance plans will be effective for ākonga Māori or appropriate for Kaupapa Māori and Māori Medium settings.

35. Evidence indicates that Māori students in Kaupapa Māori and Māori Medium Education settings have lower regular attendance but higher academic achievement than their counterparts in English Medium settings (see METIS 1325152). There is a risk that the applying mandatory attendance management plans to Kaupapa Māori and Māori Medium settings could impede existing effective approaches for educational achievement that are based on different conceptions of learning, community and belonging. However, as option 2 is less prescriptive in terms of procedure, it may enable a more culturally appropriate attendance management to be developed.
36. Engagement with the Kaupapa Māori sector as part of the Term 3 engagement would be useful in assessing this risk and developing proposals to meet their needs. Using this feedback to inform development of final policy proposals for attendance management plans would be a step towards honouring the Crown's Treaty duties.

Next Steps for mandating an attendance management plan

37. If you agree to sector engagement on options for regulating an attendance management plan for school boards, the next steps will be:
 - a. prepare an update for your Cabinet on your in principal decisions through your next Cabinet paper (scheduled for Cabinet Social Outcomes Committee on 7 August 2024)
 - b. for the Ministry to undertake targeted sector engagement with peak and representative bodies in late July to early September 2024 to test the workability of the options for mandating an attendance management plan
 - c. for the Ministry to present you with a summary of sector feedback and recommendations for a final preferred option for progressing the attendance plans in September 2024
 - d. for you to take recommendations to Cabinet in late 2024 for final policy decisions on regulating for a mandatory attendance management plan.
38. We plan to provide you with a draft Cabinet paper by 5 July 2024 that will, among other things, inform Cabinet of your plans and seek 'in principle' decisions regarding the mandatory attendance management plans. We will also provide a draft interim Regulatory Impact Statement in the coming weeks to support the 'in principle' decision for regulatory change prior to lodging of the final paper with Cabinet Office.

Update on the process for revoking and replacing the Education (School Attendance) Regulations 1951

39. On 6 May 2024, Cabinet agreed to [CAB-24-MIN-0154.01]:
 - a. revoke the Education (School Attendance) Regulations 1951 and replace them with new attendance regulations that mandate the daily provision of attendance data from schools under section 638 of the Act; and
 - b. amend the Act to create a power for the Secretary for Education to make rules for State schools about collecting, recording, and providing attendance data.
40. The new attendance regulations will specify that attendance data must be provided in a form approved by the Secretary. Officials previously advised that these regulations would be made by July 2024 and take effect from Term 1, 2025. While preparing drafting instructions for the attendance regulations, we discovered that it is not efficient to introduce

the new attendance regulations until after the rule-making power is enacted through the Education and Training Act Amendment Bill No.1 (ETAB 1) in September 2024.

41. While the Government could make new attendance regulations in July, we think this is an inefficient use of Cabinet and Parliamentary Counsel Office time as we would need to amend the regulations immediately after ETAB 1 is passed to include reference to the rules (see Table 2. Below for details of the revised timeline).
42. The regulations and rules will still take effect from Term 1, 2025. Any risk associated with the delay in drafting can be mitigated through good communication with the sector. We consider this risk to be minimal because most schools already provide attendance data weekly and the Ministry is supporting the update of Student Management Systems to have daily reporting capability. We will aim to align the Gazetting of the attendance regulations and associated rules to support communication with the sector.

Table 1. Revised timeline for making new attendance regulations.

Process	Date
Final Cabinet policy decisions	May 2024
Parliamentary Counsel Office drafting	September 2024
Draft Regulations to LEG and Cabinet	October 2024
Regulations approved by Order in Council and Gazetted	October 2024
Regulations in force	January 2025

Annexes

The following are annexed to this paper:

- Annex 1: Policy and regulatory process timelines for Options 1 and 2
- Annex 2: Table 4: Summary comparison of Options 1 and 2 for school attendance management plans

Annex 1: Policy and regulatory process timelines for Options 1 and 2

Table 2: Timeline for progressing Option 1: tailored secondary legislation

Process	Date
Step 1: Amend the Education and Training Act 2020	
School sector engagement on proposed mandatory attendance management plan	August – early Sep 2024
Cabinet paper drafting and departmental/ministerial consultation	Early Sep – mid Oct 2024
Final policy decisions from SOU/ Cabinet for ETAB 2 ⁴	Late Oct 2024
PCO Drafting	Nov 24 - Feb 25
Draft ETAB 2 to LEG and Cabinet / ETAB 2 introduced	Late March 2025
ETAB 2 Select Committee period	April – Sep 2025
2 nd and 3 rd Reading	Oct – Nov 2025
ETAB 2 enacted	Late 2025
STEP 2: Sub-option 1: Make Attendance Management Rules;	
Sector consultation and drafting of Rules	Aug - Nov 2025
Secretary for Education makes Rules/ Rules gazetted	Dec 2025
Schools Kura develop attendance management plans	Term 1 2026
Step 2A: Rules come into effect	Beginning of Term 2 2026 (Feb 26)
STEP 2 Sub-option 2: Make Attendance Management Regulations	
Sector consultation	Feb – April 2025
Cabinet paper drafting and departmental/ministerial consultation	May-June 2025
Final policy decisions from SOU/ Cabinet	July 2025
PCO Drafting	July - Sep 2025
ETAB 2 enacted	Late 2025
Draft Regulations to LEG & Cabinet/ Regulations approved by Executive Council & Gazetted	Jan - Mar 2026
Schools Kura develop attendance management plans	Term 1 2026
Step 2B: Regulations come into effect	Beginning Term 3 2026 (June/July 26)

⁴ Education and Training Act Amendment Bill (No. 2)

Table 3. Timeline for progressing Option 2: high-level duty on boards (section 638)

Process	Date
School sector engagement on proposed mandatory attendance management plan	Aug – mid Sept 2024
Cabinet paper drafting and departmental/ministerial consultation	Mid Sept – mid Nov 2024
Final policy decisions from SOU and Cabinet	Nov/Dec 2024
PCO drafting	Dec/Jan 2024
Attendance Traffic Light Guidance delivered to kura schools	Beginning of Term 1 2025 (Feb 25)
Kura schools trialling use of Traffic Light Guidance	Term 1 2025 (Feb – April 25)
LEG and Cab decisions /Regulations gazetted	Feb/March 2025
Schools Kura develop attendance management plans	Term 2 2025 (April – June 25)
Regulation comes into effect	Beginning of Term 3 (July 2025)

Annex 2: Table 4: Summary comparison of Options 1 and 2 for school attendance management plans

Features for comparison	Option 1: Tailored secondary legislation	Option 2: High-level duty
Regulatory pathway	TWO-STEP PROCESS - Amendment to the Education and Training Act to create substantive requirement and empowering provision for secondary legislation, and; - Regulations through Order in Council or Rules made by Secretary for Education under the new empowering provision.	ONE-STEP PROCESS Regulations under section 638 of the Education and Training Act
Speed of implementation	SLOWER In force beginning of Term 2 2026 or beginning of Term 3 2026 depending on type of secondary legislation.	FASTER In force beginning of Term 3 2025.
Strength of accountability	MODERATE Monitoring for existence of plan and specified key components and requirement to publish on school website. Schools must have regard to Ministry operational guidance (including the TLS Guidance) when developing their plans.	MODERATE Monitoring for existence of plan and specified key components.
Compliance burden on boards	HIGHER Boards also required to consult on development of plan and to re-develop plan every three years. If section 127 of the Act amended to include attendance as a board objective, may result in duplication.	LOWER Boards only required to have an attendance management plan in place that has the specific key components.
Consistency and overall quality of school practice	MODERATE + Requirement to periodically re-develop plan increases likelihood that it will remain up to date with evidence of best-practice and must have regard to Ministry operational guidance when developing the plan.	MODERATE Board free to choose when and if to update their plan. Not required to have regard to Ministry operational guidance.
Responsiveness to local needs	MODERATE Purpose and core components of plan are set; however boards retain broad discretion about when and how applied. Approach of plan may not be appropriate to all contexts.	MODERATE Purpose and core components of plan are set but boards retain broad discretion about when and how applied. Approach of plan may not be appropriate to all contexts.