Kentucky State University

MANAGEMENT IMPROVEMENT PLAN
QUARTERLY REPORT FOR Q3 2025

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I. BACKGROUND, SCOPE, AND METHODOLOGY

Moss Adams LLP (Moss Adams) was engaged by the Kentucky Council on Postsecondary Education (CPE) to monitor and report on Kentucky State University's (KSU, the University) progress toward implementing its established Management Improvement Plan (MIP). The MIP for KSU was adopted in November 2022. It was designed to assist with organizational and financial stability and includes, but is not limited to, the following elements:

- **Policies and Procedures:** A comprehensive cataloging and review of KSU policies and procedures to ensure efficiency and compliance with state and federal law

- **Salary Ranges:** Guidelines for salary ranges and benefits for all faculty, staff, and administrators

- **Board Training:** Mandatory Board member training and development, including but not limited to financial oversight and effective committee structure

- **Academic Programs:** Academic program offerings, course offerings, and faculty productivity guidelines

- **Finance:** Accounting and fiscal reporting systems, collections, budget, and internal controls over expenditures and financial reporting

- **Student Success:** Student success and enrollment management strategies

- **Student Academic Progress:** Student academic progress and results

- **Online Programs:** Development of online curricula with the intent of offering bachelor's and master's degrees

As detailed in the validation summaries throughout this report, each element includes required objectives and associated deliverables. CPE reviewed completed deliverables prior to March 1, 2023, and Moss Adams started reviewing deliverables on March 1, 2023. This quarterly report reflects deliverables due during Quarter 3 fiscal year (FY) 2025 (January 1, 2025 through March 31, 2025) and all deliverables from prior quarters. Procedures used to assess progress toward completion varied based on the nature of the deliverable.

In this report, each deliverable includes a result of "Implemented," "Partially Implemented," "Not Implemented," or "Undetermined" as defined below:

- **Implemented:** KSU fully implemented the deliverable as of Q3 FY 2025.

- **Partially Implemented:** Steps toward implementation were noted as of Q3 FY 2025; however, KSU deliverable exceptions were identified.

- **Not Implemented:** Evidence of implementation or steps toward implementation by KSU were not available as of Q3 FY 2025.

- **Undetermined:** Implementation could not be determined, or evidence could not be verified.

II. VALIDATION SUMMARY

KSU has made progress in many MIP plan areas. The table below summarizes the deliverable status for each plan area for this quarter, Q3 FY 2025. The status includes non-recurring, annual, and quarterly objectives. Most partially implemented objectives are associated with finance or policies and procedure.

Deliverable Status	Policies and Procedures	Salary Ranges	Board Training	Academic Programs	Finance	Student Success	Student Academic Programs	Online Programs
Implemented	4	9	15	14	36	11	1	5
Partially Implemented	5	3	1	2	17	2	2	0
Not Implemented	0	0	0	0	1	0	0	0
Undetermined	0	0	0	0	0	0	0	0
Due Later	2	0	1	2	1	1	4	0
Total Objectives	*11*	*12*	*17*	*18*	*59*	*14*	*7*	*5*

A. ELEMENT 1: POLICIES AND PROCEDURES

Element 1 relates to the need for creating a comprehensive catalog and review of University policies and procedures to ensure efficiency and compliance with state and federal law.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
1.1.1	Review all university policies and procedures for compliance with the Policy on Policies.	Summative Report	Q2 FY 2025	Staff have reviewed several policies, and many are in compliance with the Policy on Policies, however, not all policies have been reviewed or comply	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				with the Policy on Policies (Appendix A).	
1.3.1	Review all policies and procedures and revise for content … must be completed by a specific date specified by CPE.	The Gold Book, Bylaws of Kentucky State University Revised Policy	Q2 FY 2024	The Gold Book was approved by the KSU Board of Regents (the Board) at the November 28, 2023 Board meeting.	Implemented
1.4.1	Review all policies and procedures and revise for content… must be completed by a specific date specific by CPE.	Faculty Handbook Revised Policy	Q2 FY 2025	The Faculty Handbook revisions have not been completed yet. Staff reported an outside law firm is working on revising the Handbook and should be complete by the end of Q4 FY 2025.	Partially Implemented
1.5.1	Review all policies and procedures and revise for content… must be completed by a specific date specific by CPE.	HR Policy Manual Revised Policy	Q2 FY 2025	To date, 29 HR related policies have been completed and five more policies need to be updated. Staff reported the following policies are with General Counsel for review: Recruitment and Hiring, Budgeted Master Position List, Compensation, Integrity and Ethics, and Non-fraternization.\n\nStaff reported these updates are expected to be done in April 2025.	Partially Implemented
1.6.1	Review all policies and procedures and revise for content … must be completed by a specific date specified by CPE.	The K-Book, The Kentucky State University Student Handbook Revised Policy	Q1 FY 2025	The Behavioral Code of Conduct and the Academic Code of Conduct of the K-Book were approved by the Board at the November 28, 2023 Board meeting. However, other elements of the K-Book have not yet been updated or separated into their own policy, including Equal Opportunity/Affirmative Action, Veterans, Americans with Disabilities, Campus Security, Hazing, Medical Amnesty, Pet, Student	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				Organizations, Greek Life, and Behavioral Intervention Team. Staff reported these updates are expected to be done in April 2025.	
1.7.1	Review all policies and procedures and revise for content or elimination on a schedule provided to CPE by KSU, except for those polices listed below, which must be completed by a date specified by CPE. The Gold Book, Bylaws of Kentucky State University, The Faculty Handbook, Human Resource Policy Manual, The K-Book, and The Kentucky State University Student Handbook	Policy review and revision schedule	Q4 FY 2023	KSU developed a policy review and revision timeline and provided it to CPE (Appendix A).	Implemented
1.7.2	Review all policies and procedures and revise for content….must be completed by a specific date specified by CPE.	Revised Policies	Q2 FY 2025	KSU has updated 82 policies and has 73 policies that have not yet been updated (Appendix A).	Partially Implemented
1.8.1	Create and promote an easily accessible and user-friendly policy bank on the KSU website with links to all University policies.	Updated web page	Q4 FY 2024	KSU developed a policy bank on its website with links to all University policies developed to date.	Implemented
1.9.1	Digitization of Student Records	Contract award for a qualified vendor	Q4 FY 2024	KSU signed a purchase order for the digitization of student records. No contract was signed, but the purchase order provides evidence KSU is moving forward with this work.	Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	0	1	2	2	3	4	4	4
Objectives Partially Implemented	0	0	4	6	6	1	5	5
Objectives Not Implemented	1	0	0	0	0	0	0	0
Undetermined	0	0	0	0	0	0	0	0
Due Later	10	10	5	3	2	6	2	2
Total Objectives	11	11	11	11	11	11	11	11

B. ELEMENT 2: SALARY RANGES

Element 2 relates to the need for guidelines around salary ranges and benefits for all faculty, staff, and administrators.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
2.1.1	Review all currently offered benefits, vacation, sick leave, and holiday policies at other Kentucky institutions and ensure competitiveness and consistency.	Summative report	Q3 FY 2023	CPE verified that KSU implemented this objective. KSU staff completed a review of benefits in comparison to Kentucky public and peer institutions. The review found that benefits are generally competitive with other Kentucky public institutions, though KSU offers more paid holidays and higher than average vacation leave.	Implemented
2.1.2	Review all currently offered benefits, vacation, sick leave, and holiday policies at other Kentucky institutions and ensure competitiveness and consistency.	Updated policy and approved paid holiday list	Q1 FY 2024	KSU completed the review of benefits in comparison to other institutions (see 2.1.1) and submitted the updated HR Policy that reflects the revised holiday schedule and the updated approved paid holiday list.	Implemented
2.2.1	Review all positions at the University, including those filled and unfilled, to determine need.	Summative report	Q1 FY 2025	Staff provided a summative report stating all positions were reviewed. This included an evaluation of job titles, funding sources, and role responsibilities to meet workforce needs.	Implemented
2.3.1	Identify positions that should be eliminated or reconstituted to meet the needs of the University.	Summative report	Q2 FY 2025	Staff provided a summative report of positions eliminated or reconstituted since June 2023.	Implemented
2.4.1	Establish descriptions for all positions including any qualification requirements and an outline of duties and responsibilities.	Summative report	Q2 FY 2025	Staff provided a summative report and a listing of all positions that indicate all job descriptions have been established. Moss Adams reviewed a selection of 10 job descriptions and	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				confirmed these job descriptions were developed.	
2.5.1	Establish salary and benefit guidelines for all faculty, staff, and administrator positions using other Kentucky institutions and national peer institutions for comparison.	Contract for salary range and benefit study	Q4 FY 2023	A contract with Gallagher to complete a total compensation survey considering faculty, staff, and students was executed.	Implemented
2.5.2	Establish salary and benefit guidelines for all faculty, staff, and administrator positions using other Kentucky institutions and national peer institutions for comparison.	Summative report to include guidelines	Q4 FY 2024	Staff provided a summative report and a salary grade schedule that was developed from the Gallagher consulting study engagement including comparative analysis with two peer universities. Staff also reported the Compensation Policy, which includes salary guidelines, was developed and is currently going through the internal approval process. Once the policy is approved, the objective will be implemented.	Partially Implemented
2.6.1	Once new salary and benefit guidelines are adopted, all current salaries shall be adjusted to conform with new guidelines.	List of all employees, title, salary, and adjustments (if any)	Q4 FY 2024	Staff provided a summative report describing proposed adjustments and phased approach for implementing the changes. Staff also provided the list of employees, titles, salaries, and proposed adjustments. Once the new salary and benefit guidelines are adopted (see 2.5.2), this objective will be implemented.	Partially Implemented
2.7.1	Establish a master position list and develop protocols for adding and subtracting positions to and from the list.	Master position list and modification policy	Q3 FY 2023	CPE verified that KSU implemented this objective. A master position list was established and protocols were developed for adding and subtracting positions to and from the list.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
2.7.2	Establish a master position list and develop protocols for adding and subtracting positions to and from the list.	Finalized modification policy including process for regular master position list review	Quarterly	Staff provided a spreadsheet that includes the master position list. Staff reported the Budgeted Master Position List Policy has been prepared and is undergoing final review and approval. Once the process is finalized, Moss Adams will review the master position list compared to quarterly hirings, dismissals, and reassignments.	Partially Implemented
2.9.1	Benchmark University administrators to peer institutions per functional area and develop a plan to realign staffing in accordance with benchmarks. Evaluate the current organizational structure of KSU, which shall include, but not be limited to: 1. Benchmarking the number of executive level administrative positions against peer institutions 2. Reviewing the number of Deans (colleges), Chairs (departments), program coordinators and their related titles 3. Assessing the span of control for different unit leads and reporting structures	Summative report	Q1 FY 2025	Staff provided a summative report on KSU's organizational structure evaluation with changes that are now reflected in organizational charts. Staff reported they reviewed the number of Deans, Chairs, program coordinators and their related titles as well as assessed the span of control during the master list of budgeted position assessment. Staff provided a report on the benchmarking results and provided the draft Budgeted Master Position List Policy that includes a process for reviewing and assessing positions on a regular basis.	Implemented
2.10.1	Revise the University's organizational chart, reflecting the recommended changes (titles and names), using a consistent nomenclature. Include charts for all units at KSU.	Revised organizational chart	Q1 FY 2025	Staff provided all revised organizational charts.	Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	3	3	3	4	4	4	4	9
Objectives Partially Implemented	3	5	6	6	8	6	7	3
Objectives Not Implemented	1	0	0	1	0	0	1	0
Undetermined	0	0	0	0	0	0	0	0
Due Later	6	5	3	1	0	2	0	0
Total Objectives	13	13	12	12	12	12	12	12

Change in Total Note: CPE decided to remove objective 2.8.1 as this objective was similar to objective 2.9.1.

C. ELEMENT 3: BOARD TRAINING

Element 3 relates to the need for mandatory Board member training and development including, but not limited to, financial oversight and effective committee structure.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
3.1.1	Complete Association of Governing Boards (AGB) training on Foundational Aspects of Trusteeship.	Summative report	Q3 FY 2023	CPE verified that KSU implemented this objective. The KSU Board participated in the AGB Foundational Aspects of Trusteeship training in fall 2022.	Implemented
3.2.1	Receive comprehensive reports from all functional units of the University to better understand institutional operations from both the academic and business perspective.	Reports provided to Board during meetings	Q4 FY 2024	Comprehensive reports from all functional units of the University were provided to the Board in the June 14, 2024 meeting.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
3.3.1	Conduct a review of the current Board committee structure as compared to those at peer institutions, as well as best practices for effective University Board committees.	Summative report	Q1 FY 2024	The KSU Board discussed its committees and approved the creation of two new committees at its quarterly July 2023 meeting. The Board committees now include the Executive Committee, Finance and Audit Committee, Investment and Advancement Committee, Academic Affairs Committee, and Student Engagement and Campus Life Committee.	Implemented
3.4.1	Determine the optimal Board committee structure and composition and outline the charge of each committee.	Revised committee structure	Q1 FY 2024	The KSU Board discussed and agreed to changes to the composition and responsibilities of its existing Board committees at its quarterly July 2023 meeting.	Implemented
3.5.1	Establish an Audit and Compliance Committee and define its relationship to the internal auditor.	Creation of new committee	Q4 FY 2023	The KSU Board approved the creation of a Finance and Audit Committee at its quarterly July 2023 meeting.	Implemented
3.7.1	Receive approval of KSU's new Board member orientation programs per KRS 164.020(25)(c).	Orientation program curriculum	Q2 FY 2024	CPE reviewed and certified KSU's new Board member orientation program in January 2023. The next recertification is scheduled for 2027 unless substantial changes occur before then.	Implemented
3.8.1	Create a Regent professional development policy and plan.	Completed policy	Q3 FY 2023	KSU submitted the Board Training Policy that establishes the training requirements for the Board including professional development. The policy went into effect in February 2024.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
3.9.1	Make Regent attendance at the annual CPE Trusteeship conference mandatory.	Board action	Q3 FY 2023	CPE verified that KSU implemented this objective. The Board took action to state that Board member attendance at the annual CPE Trusteeship conference is expected and strongly recommended.	Implemented
3.10.1	Complete CPE-facilitated training on the history of the University as a state entity that covers its recent financial crisis.	Training completed	Q4 FY 2023	CPE verified that KSU implemented this objective. The Kentucky Auditor of Public Accounts (APA) report was presented to the Board, which provided the Board with an understanding of KSU's fiscal circumstances.	Implemented
3.12.1	With CPE, develop financial oversight training modules for Regents.	Training modules	Q1 FY 2024	Financial oversight training was presented to the Board at the November 2023 Board meeting.	Implemented
3.13.2	Issue a Request for Proposal (RFP) for a review of the philanthropy strategy and governance structure of related entities, including relationships with the Foundation and Alumni Association.	Issuance of RFP	Q4 FY 2024	KSU staff issued an RFP to review the philanthropy strategy and governance structure of related entities, and staff are working on contract negotiations.	Implemented
3.14.1	Adopt recommended changes to ensure optimal alumni/community/corporate engagement, fundraising and stewardship of gifts.	Board policy	Q2 FY 2025	Staff reported a presentation on the policy with the external review on adopted recommendations will be presented at the June 2025 Board meeting.	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
3.15.1	Create a self-evaluation process for the Board to be conducted at least every two years to assess Board effectiveness and identify strengths and weaknesses.	Board policy	Q3 FY 2024	KSU provided the Board Evaluation Questionnaire that assesses the Board's effectiveness and identifies strengths and weaknesses of the Board. This process is referenced in the Gold Book.	Implemented
3.15.2	Create a tracking system for the Board of Regents for resolutions passed with regular updates on implementation.	Implemented tracking system	Q1 FY 2025	KSU developed a webpage for posting and tracking board resolutions and orders.	Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	3	6	7	9	12	12	13	13
Objectives Partially Implemented	0	1	0	0	1	1	1	1
Objectives Not Implemented	1	0	1	2	0	0	0	0
Undetermined	0	0	0	0	0	0	0	0
Due Later	10	7	6	3	2	2	1	1
Total Objectives	14*	14*	14*	14	15**	15	15	15

Objectives 3.6.1 and 3.11.1 were listed in the summary table in prior quarters but were moved to separate tables to better show the status of the recurring objectives.
**Objective 3.13.2 was added from the Management Plan Revision in March 2024.*

Recurring Annual Objective

The following table includes a summary of validation results for the recurring annual objective for Board Training. The first annual deadline was due in Q2 FY 2024 and the next deadline was revised to Q1 2025 by CPE in September 2023.

#	Objective	Deliverable	Validation Comments	Q2 FY 2024	Q1 FY 2025
3.6.1	Establish a regular meeting calendar annually for both the full Board and Board committees.	Calendar	The Board approved the Board meeting calendar for Calendar Year 2025 at the January 2025 Board meeting.	Implemented	Implemented

Validation Summary

Deliverable Status	Q2 FY 2024	Q1 FY 2025
Objectives Implemented	1	1
Objectives Partially Implemented	0	0
Objectives Not Implemented	0	0
Undetermined	0	0
Due Later	0	0
Total Objectives	1	1

Recurring Quarterly Objective

The following table includes a summary of validation results for the recurring quarterly objective for Board training.

Staff reported in October 2024 that the program is complete, so participation is no longer required. As such, reporting for this quarterly objective ended in Q1 FY 2025.

#	Objective	Deliverable	Validation Comments	Validation Results					
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025
3.11.1	Participate in the Association of Governing Boards (AGB)/ Gardner Institute Governing Board Equity in Student Success Project.	Participation confirmation	KSU provided documentation in August 2023 confirming participation of two KSU Board members in the Governing Board Equity in Student Success Project. Staff reported staff participated in the program and it is now complete.	Partially Implemented	Implemented	Implemented	Implemented	Implemented	Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025
Objectives Implemented	0	1	1	1	1	1
Objectives Partially Implemented	1	0	0	0	0	0
Objectives Not Implemented	0	0	0	0	0	0
Undetermined	0	0	0	0	0	0

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025
Due Later	0	0	0	0	0	0
Total Objectives	1	1	1	1	1	1

D. ELEMENT 4: ACADEMIC PROGRAMS

Element 4 relates to the need for academic program offerings, course offerings, and faculty productivity guidelines.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
4.1.1	Utilizing Gray Associates PES+ Market system and Institutional Research data: Evaluate the viability of all current academic programs.	Summative report	Q3 FY 2023	CPE verified that KSU implemented this objective. KSU conducted an evaluation of its current program portfolio in collaboration with CPE. As part of this effort, Gray Associates completed a Program Portfolio Analysis that included analysis of KSU's current programs and potential new programs.	Implemented
4.1.2	Utilizing Gray Associates PES+ Market system and Institutional Research data: Close low-performing programs (as defined by CPE) and those not aligned with the University's mission.	Suspend programs with plan to close in CPE program inventory and teach out plan	Q4 FY 2023	Staff provided documentation that indicated the low-performing programs were suspended for close-out in five years.	Implemented
4.1.3	Utilizing Gray Associates PES+ Market system and Institutional Research data: Evaluate the costs/benefits of dual credit programs.	Summative report and performance improvement plan	Q4 FY 2023	The viability of dual-credit programming was assessed as part of KSU's Program Market Assessment. Staff provided a report and implementation plan detailing the plan to establish the Kentucky State University Dual-Credit Thorobred Academy.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
4.1.4	Utilizing Gray Associates PES+ Market system and Institutional Research data: Evaluate potential new program offerings aligned with the University's mission and supported by market demand.	Summative report and proposal development plan	Q4 FY 2023	The Program Market Assessment, noted under objective 4.1.3, also resulted in identification of new program opportunities. KSU is using the Gray report as the proposal development plan for new programs.	Implemented
4.5.1	Facilitate a curriculum complexity discussion and streamline course offerings and programs: Utilize an evaluation tool, such as Curricular Analytics, to determine the efficiency of each degree plan.	Summative report and program modification plan	Q4 FY 2024	KSU facilitated a curriculum complexity discussion and program modification plan.	Implemented
4.6.1	Facilitate a curriculum complexity discussion and streamline course offerings and programs: Evaluate and revise (if necessary) high Drop, Fail or Withdraw (DFW) courses	Summative report and curriculum and/or syllabus revision	Q4 FY 2024	KSU facilitated a curriculum complexity discussion and evaluated high DFW courses. As a result of this evaluation, KSU 118, Introduction to University Learning, was revised and KSU 186, Navigate the Tech World, was removed.	Implemented
4.7.1	Facilitate a curriculum complexity discussion and streamline course offerings and programs: Ensure alignment of course program plans with CPE's Academic Program Inventory and degree plan site.	Summative report and inventory/site updates	Q4 FY 2024	KSU facilitated a curriculum complexity discussion and developed a program inventory listing with approved programs to date that align with CPE's academic program inventory and degree plan site.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
4.8.1	Align course offerings to meet the student learning outcomes of the general education curriculum and CPE's Kentucky Graduate Profile.	Update student learning outcomes as necessary	Q4 FY 2024	Staff provided documentation to show course offerings align with the student learning outcomes (SLOs) of the general education curriculum and CPE's Kentucky Graduate Profile. This documentation included the 2022-2023 CPE General Education Assessment Report that goes through KSU's SLO's that are mapped to CPE's Graduate Profile.	Implemented
4.9.1	Evaluate course offering schedules and program degree plans to maximize efficiency and promote retention, progression, and graduation.	Summative report and updated course offering schedule	Q1 FY 2024	Staff provided summative report and course offerings for spring 2024 through summer 2024, which shows courses were evaluated to maximize efficiency with the elimination of 150 courses. This also promotes progression toward graduation with offerings of certain classes in the summer or winter, when needed, and ensure all necessary classes for each degree are offered.	Implemented
4.10.1	Evaluate and improve the Credit for Life process to include a consistent evaluation, documentation, and awarding of academic credit.	Summative report and policy update and training	Q4 FY 2024	KSU staff provided the February 2024 Board meeting minutes, which included the policy and handbook for the Credit for Life program. Staff also provided a training guide for the program.	Implemented
4.11.1	Review educator preparation programs and redesign them to provide culturally responsive teaching, improve the K12 pipeline, meet market demands, and address teacher shortages, particularly among teachers of color.	Posted RFP and contract awarded	Q4 FY 2024	Staff reported an RFP was posted to achieve this objective, but it did not yield a suitable provider. KSU submitted a new plan to CPE to support the redesign of educator preparation programs. This new plan proposed KSU internally review and redesign the programs in partnership with local school districts. This plan included a project timeline and budget and was accepted by CPE.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
4.12.1	Determine the number of faculty needed in each program area based on revised program offerings and high-demand degree programs.	Summative report	Q4 FY 2024	Staff reported to the Board in the February 2024 meeting that they will set a minimum of two faculty needed in each academic program or at least 40% of the academic program's total credit hours for the curriculum plan. Staff will prepare a summative report documenting the decision.	Partially Implemented
4.13.1	Determine appropriate class sizes, approval processes, and pay structures for faculty overload and adjunct faculty in conjunction with the previously described salary band study.	Summative report and updated HR policy	Q4 FY 2024	Staff reported appropriate class sizes, approval processes, and pay structures for faculty overload and adjunct faculty have been determined. We confirmed changes were made in the salary plan. Staff reported the compensation policy has been prepared and is undergoing final review and approval.	Partially Implemented
4.16.1	Review the current Quality Enhancement Plan (QEP) and determine effectiveness and fidelity of implementation.	Summative report	Q1 FY 2025	Staff provided a copy of the QEP Impact Report that confirms this objective is complete.	Implemented
4.17.1	Evaluate the curriculum for all non-educator preparation programs.	Posted RFP and contract awarded	Q4 FY 2024	Staff reported an RFP was posted to achieve this objective, but it did not yield a suitable provider. KSU submitted a new plan to CPE to support the evaluation of non-educator preparation programs. This new plan proposed KSU internally review and redesign the programs in partnership with local districts. This plan included a project timeline and budget.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
4.18.1	Develop a plan for a new college of business, engineering, and technology	Submission and acceptance of the plan that includes, but is not limited to, a detailed rationale supporting the proposal containing relevant data and milestones and objectives with a corresponding timetable	Q4 FY 2023	KSU staff provided the approved February 2024 Board meeting minutes that included the proposed plan, updating organizational structure, job description, and estimated timetable for when the program should be operational.	Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	1	4	4	6	10	11	12	14
Objectives Partially Implemented	6	4	4	6	6	5	4	2
Objectives Not Implemented	1	1	2	1	0	0	0	0
Undetermined	1	1	2	0	0	0	0	0
Due Later	9	8	6	5	2	2	2	2
Total Objectives	18	18	18	18	18	18	18	18

E. ELEMENT 5: FINANCE

Element 5 relates to the need for accounting and fiscal reporting systems, collections, budget, and internal controls over expenditures and financial reporting. The finance section includes separate tables with recurring quarterly and annual objectives.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.1.4	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Audit of all contracts to determine institutional need	Q1 FY 2025	Staff reported a comprehensive review of all contracts was completed and provided evidence that two contracts were terminated. Staff reported they are working on documenting the process used for evaluating the contracts.	Implemented
5.2.1	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Issue RFP and award a contract for accounting services to assist in the addressing ongoing accounting issues	Q3 FY 2023	CPE verified that KSU implemented this objective. In late 2022, KSU entered into a contract with Your Part-Time Controller (YPTC). The vendor provides supplemental accounting services as well as budgeting and forecasting services, allowing KSU to address ongoing accounting issues directly tied to improving the accounting and reporting systems.	Implemented
5.2.6	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Revise and update Business Procedures Manual	Q1 FY 2025	KSU staff reported they are in the process of revising the Business Procedures Manual. The Board approved 14 business policies at the August 2024 Board meeting. Staff reported the remaining policies are being drafted by YPTC.	Partially Implemented
5.3.1	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Award contract for internal auditing services	Q3 FY 2023	CPE verified that KSU implemented this objective. KSU entered into a contract with Century Business Services, Inc. (CBIZ) for internal audit services in	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				November 2022. Kentucky's Government Contract Review Committee approved the contract on November 9, 2022.	
5.3.2	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Adopt audit plan for internal audit	Q3 FY 2023	CPE verified that KSU implemented this objective. CBIZ has created an internal audit plan, which is currently being implemented.	Implemented
5.3.4	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Create external tipline policy and procedure	Q1 FY 2024	The Board approved the Ethics Hotline (Tipline) Policy at the November 2023 Board meeting.	Implemented
5.3.5	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Update KSU's website to make the hotline more easily accessible to employees and the public	Q1 FY 2024	KSU's website has been updated to include the tipline information.	Implemented
5.3.7	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Provided training on the tipline and related policies and procedures to the entire organization	Q2 FY 2024	The Ethics Tipline Policy was approved at the November 2023 Board meeting. Staff sent out a campus-wide email informing employees about the tipline.	Implemented
5.4.1	Implement a formal accounting and reporting framework for endowment distributions.	Review endowment agreements and execute new agreements where needed	Q4 FY 2024	KSU provided all endowment agreements, and the Endowment Investment and Spending Policy was approved by the Board at the December 2023 Board meeting.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.4.2	Implement a formal accounting and reporting framework for endowment distributions.	Correct accounting for prior withdrawals in 2019 and 2020	Q4 FY 2024	KSU provided the monthly endowment journal entries, which were appropriately approved.	Implemented
5.4.3	Implement a formal accounting and reporting framework for endowment distributions.	Correct accounting structure for endowment accounts	Q4 FY 2024	KSU provided the full list of endowments and Moss Adams verified the chart of accounts for encompassing all endowments.	Implemented
5.4.4	Implement a formal accounting and reporting framework for endowment distributions.	Correct endowment reporting on FY 2021 and FY 2022 financial statements	Q4 FY 2024	KSU's 2021 Financial Audit includes the corrected endowment reporting and states this correction resolves the prior audit finding so the 2022 Financial Audit does not need to be corrected.	Implemented
5.4.5	Implement a formal accounting and reporting framework for endowment distributions.	Review and update endowment investment policy	Q4 FY 2024	The Endowment Investment & Spending Policy was approved by the Board at the December 2023 Board meeting.	Implemented
5.4.6	Implement a formal accounting and reporting framework for endowment distributions.	Conduct a review of endowment manager performance	Q1 FY 2024	Cerity Partners presented their review of endowment manager performance at the November 2023 Board meeting.	Implemented
5.5.3	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Executed Student Financial Responsibility Agreement	Q4 FY 2023	The Student Financial Responsibility Agreement has been updated and approved by the Board. KSU has engaged the Keys to Recovery collection agency to collect outstanding student balances.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.5.4	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Revised collection policy	Q4 FY 2023	KSU provided the Board-approved Collection Policy, which outlines the payment guidelines for students and the collection process.	Implemented
5.6.1	Complete a comprehensive review of expenses to ensure they are charged to the correct functional area and that costs are appropriately allocated to grants and auxiliary units.	Revised chart of accounts	Q1 FY 2025	Staff reported they have a draft of the revenue and expense chart of accounts and are working on finalizing. They are also working on the balance sheet chart of accounts.	Partially Implemented
5.6.2	Complete a comprehensive review of expenses to ensure they are charged to the correct functional area and that costs are appropriately allocated to grants and auxiliary units.	Summative report on account revisions	Q4 FY 2023	KSU provided a summative report on the process of reviewing account revisions that appeared to be complete and reasonable.	Implemented
5.7.2	Complete the Banner accounting system optimization project and ADP payroll system transition to Banner.	Summative report on necessary optimizations	Q2 FY 2024	KSU submitted a report on the Banner optimization project with support from Ellucian and noted the Board approved a work order for additional services through 2024.	Implemented
5.7.3	Complete the Banner accounting system optimization project and ADP payroll system transition to Banner.	Project plan for completion of ADP transition and Banner optimizations	Q4 FY 2025	KSU provided a plan detailing the work required to transition to Banner.	Implemented
5.8.1	Implement a long-range planning process to support the strategic and capital investment decision-making process.	Contract for custodial, grounds, and facilities management	Q3 FY 2023	CPE verified that KSU implemented this objective. The Board approved a contract with Sodexo at the December 2022 board meeting. This contract is to oversee the facilities management function. Kentucky's Government	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				Contract Review Committee approved the contract at the January 2023 Board Meeting.	
5.8.2	Implement a long-range planning process to support the strategic and capital investment decision-making process.	Deferred maintenance schedule	Q4 FY 2024	Staff provided a draft spreadsheet of the deferred maintenance schedule.

Moss Adams also recommends KSU contract out a facilities conditions assessment to assess all facilities and develop a deferred maintenance schedule to support decision making. | Implemented |
| 5.9.1 | Implement an enterprise risk management process to identify, evaluate, and mitigate key risks facing the institution and higher education industry, including strategic, operational, financial, and compliance risks. | Create BOR committee for enterprise risk management or assign to existing committee | Q1 FY 2025 | In the August 2024 Board meeting, the Board approved the charge to have the Finance & Audit Committee oversee Enterprise Risk Management. | Implemented |
| 5.9.2 | Implement an enterprise risk management process to identify, evaluate and mitigate key risks facing the institution and higher education industry, including strategic, operational, financial and compliance risks. | Summative report | Q3 FY 2025 | Staff reported CBIZ continues to work on the Enterprise Risk Management program. | Partially Implemented |
| 5.10.1 | Develop appropriate policies and procedures governing the key functions of treasury management, including cash management, operating investment management, debt management, and internal loans. | Cash and treasury management procedures manual | Q1 FY 2025 | The Cash Management Policy was approved by the Board in August 2024.

KSU does not yet have an operating investment management policy and procedure.

Note: CPE confirmed an internal loan policy and procedure is not needed as KSU does not have internal loans. | Partially Implemented |

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.11.1	Implement a formal endowment management framework.	Summative report	Q2 FY 2024	KSU provided the updated endowment and investment policies that were approved by the Board in December 2023.	Implemented
5.13.1	Develop a campus master plan and a three- and five-year capital project plan focused on asset preservation.	Campus Master Plan and Capital Project Plan	Q2 FY 2024	KSU provided the campus master plan and three- and five-year capital project plan focused on asset preservation along with the approval from the Board.	Implemented
5.14.1	Evaluate all established centers (Atwood, CREED, etc.) for costs/benefits.	Summative report	Q1 FY 2025	Staff provided a cost/benefit evaluation of all established centers.	Implemented
5.15.1	Determine professional organizations that provide resources to assist the University with planning and evaluating effectiveness and secure membership.	Summative report	Q1 FY 2024	KSU provided a list of professional organizations that provide resources to assist the University with planning and evaluating effectiveness and secure membership.	Implemented
5.16.1	Encourage finance staff to attend the College Business Management Institute (CBMI).	Registration and report of attendance	Q1 FY 2024	Moss Adams reviewed registration for four staff to attend CBMI in 2023: Rachelle Ashcraft, Tonya Walker, Danielle Barber, and Justin Peach.	Implemented
5.17.1	Incorporate National Association of College and University Business Officers (NACUBO) Financial Accounting and Reporting Manual for Higher Education (FARM) as a guiding document for all business procedures.	Revised business procedures document	Q1 FY 2025	Staff reported YPTC is working on updates to the manual that should include NACUBO and FARM.	Partially Implemented
5.17.2	Incorporate National Association of College and University Business Officers (NACUBO) Financial Accounting and Reporting Manual for Higher Education	Implement training program for business procedures	Q1 FY 2025	The training program has not been implemented because the business procedures are still being revised.	Not Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
	(FARM) as a guiding document for all business procedures.				
5.18.1	Complete a software audit to determine if all purchased and licensed software is necessary and being used effectively.	Summative report	Q1 FY 2025	KSU staff provided documentation that software was evaluated by staff for necessity and effectiveness.	Implemented
5.19.1	Completion of a 5-year budget for the University.	Completion of a five-year budget and presentation to the KSU Board of Regents and/or its Finance Committee	Q4 FY 2024	KSU staff presented the five-year budget in the August 2024 Board meeting.	Implemented
5.20.1	Develop and submit to CPE a plan to complete all outstanding tasks related to financial management.	Plan for completion of all financial management objectives	Q4 FY 2024	KSU staff provided a plan to complete all outstanding tasks related to financial management. This plan was received an accepted by CPE.	Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	4	8	21	21	24	26	27	29
Objectives Partially Implemented	6	8	7	10	11	7	6	5
Objectives Not Implemented	3	1	0	0	0	1	1	1
Undetermined	4	0	1	0	0	0	0	0
Due Later	23	23	10	4	1	2	2	1
Total Objectives	40	40	39*	35**	36***	36	36	36

Objective 5.8.3 was revised from a one-time objective to a quarterly recurring objective.
**Annual objectives moved to a separate section.
***Objective 5.20.1 was added from the Management Plan Revision in March 2024.

Recurring Quarterly Objectives

The following table includes a summary of validation results for the recurring quarterly objectives.

#	Objective	Deliverable	Validation Comments	Validation Results						
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
5.1.1	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Master list of budgeted positions reconciled to departmental budgets monthly	KSU's payroll and financial systems are not well integrated, which makes it challenging for staff to pull the reports necessary to complete this reconciliation. Staff anticipate that the Banner Optimization Project that is expected to be completed in January 2026 will streamline this process. In the meantime, staff worked with Ellucian to develop the reports necessary for this reconciliation and are developing the reconciliation process. Staff anticipate they will be able to complete reconciliations soon.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.1.2	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Monthly budget to actual reports for E&G and Auxiliaries	KSU does not yet have a process for reviewing monthly budget to actual reports for accuracy, though staff reported this is something they are developing.\n\nAdditionally, KSU has not yet finished updating its chart of accounts, which impacts the accuracy of existing reports.	Partially Implemented	Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.1.3	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Budget projection prepared monthly for E&G, Auxiliaries, Land Grant Match, and	This objective was removed by CPE in the June 2024 CPE Board Meeting.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	No Longer Required	No Longer Required	No Longer Required

#	Objective	Deliverable	Validation Comments	Validation Results						
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
		Asset Preservation								
5.2.2	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Clearing accounts reconciled within 14 days of end of each month	In December 2024 through February 2025, clearing accounts were not cleared. KSU staff reported cleanup is still needed to be able to clear accounts. KSU is working with Ellucian on this process, but the work is not complete. Staff have reviewed transactions but have not allocated the transactions to the appropriate accounts. Staff reported they are actively working with the Bursar and other departments to fix these accounts. Staff also reported they are working on reducing the number of clearing accounts to one account and are investigating whether a system issue is one of the reasons staff have been unable to clear the accounts.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.2.3	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Bank accounts reconciled within 14 days of end of each month	In December 2024 through February 2025, several bank account reconciliations were still in progress. KSU staff reported they are working with Ellucian and Your Part Time Controller to reconcile bank accounts timely in the future. They are also working on providing training to staff on this process.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.2.4	Improve the accounting and reporting system, as well as internal controls over financial reporting,	Monthly closing entries posted within 20 days	Moss Adams was unable to confirm closing entries were posted within 20 days of month end in months December 2024 and January 2025 due to incomplete or	Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliverable	Validation Comments	Validation Results						
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
	and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	of end of each month	missing information provided each month. This included missing or incomplete support for fuel and auxiliary charges, p-cards, Diner's Club card transactions, and investment entries. KSU finalized the month-end close checklist though staff continue to revise and update the process as needed. However, though the checklist has been developed, several monthly items were noted as incomplete or out of balance and not every item was checked off as complete in December 2024 through February 2025.							
5.2.5	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Month closed no later than the end of the subsequent month	Moss Adams confirmed December 2024 through February 2025 were recorded in Banner as closed by the end of the subsequent month. KSU finalized the month-end close checklist though staff continue to revise and update the process as needed. However, though the checklist has been developed, several monthly items were noted as incomplete or out of balance and not every item was checked off as complete in December 2024 through February 2025. Some items are pending reports that Ellucian is working on fixing. Staff also reported they are meeting with everyone involved in the process to discuss responsibilities and provide training on the process.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.2.7	Improve the accounting and reporting system, as well as internal controls	Statement of Revenues, Expenses and	This objective was removed by CPE in the June 2024 CPE Board Meeting.	Implemented	Implemented	Partially Implemented	Partially Implemented	No Longer Required	No Longer Required	No Longer Required

#	Objective	Deliverable	Validation Comments	Validation Results						
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
	over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Changes in Net Position by 15th of each month (income statement)								
5.2.8	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Statement of Net Position by 15th of each month (cash flow and trial balance)	This objective was removed by CPE in the June 2024 CPE Board Meeting.	Not Implemented	Partially Implemented	Partially Implemented	Partially Implemented	No Longer Required	No Longer Required	No Longer Required
5.2.9	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Credit card account reconciliations completed each month	Moss Adams reviewed credit card reconciliations for December 2024 through February 2025. In December 2024, we were missing documentation that a review was completed for the P-card reconciliation to verify the completeness and accuracy of the reconciliation. In January 2025, we were unable to verify the completeness and accuracy of the report due to differences from the bank statement to the credit card statement.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliverable	Validation Comments	Validation Results						
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
			In February 2025, not all items on the monthly close checklist related to credit card reconciliations were complete.							
5.2.11	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Balance of asset preservation fund reserves for month-end	This objective was removed by CPE in the June 2024 CPE Board Meeting.	Partially Implemented	Implemented	Partially Implemented	Partially Implemented	No Longer Required	No Longer Required	No Longer Required
5.2.12	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Accounts payable aging summary	Moss Adams reviewed the accounts payable aging details for December 2024 and February 2025 which were incomplete with some differences noted in the aging summary and support provided. In January and February 2025, we didn't note any variances in the aging summary but noted several accounts payable items on the monthly checklist were not completed or were marked as in progress. Staff continue to report they are working on ensuring the reports are accurate.	Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.3.3	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Reinstitute external tipline	The external tipline was reinstated in the middle of 2022 and an external vendor was contracted in April 2023 to handle all calls. Moss Adams verified the tipline phone number continues to be active and website reporting is available.	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented

#	Objective	Deliverable	Validation Comments	Validation Results						
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
5.3.6	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Monitor execution of internal audit plan and delivery of audit reports to the audit committee	The January 2025 Finance & Advancement Committee Board Meeting Minutes included an agenda item to review the internal audit status report by the external internal auditor.	Implemented	Implemented	Implemented	Implemented	Implemented	Not Implemented	Implemented
5.3.8	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Quarterly reports on tipline activity provided to the audit committee	Staff reported there were no tipline reports this quarter. Staff noted they will request the Board state in future meetings if there were new reports or not. Staff reported the board approved access to the Ethics Hotline Report to the General Counsel, per Moss Adams recommendation. General Counsel is working on getting access to the reports.	Partially Implemented	Partially Implemented	Implemented	Not Implemented	Not Implemented	Implemented	Implemented
5.5.1	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Monthly report of collection activity	KSU provided collection activity showing Keys to Recovery collected a total of $1,026.58 in December 2024, $667 in January 2025, and no payments in February 2025. Keys to Recovery has collected more than $22,318.32 in 2024 and $22,985 in 2024 and 2025 to date, showing continued progress in collections.	Partially Implemented	Implemented	Partially Implemented	Implemented	Implemented	Partially Implemented	Implemented
5.5.2	Improve the collection of student accounts receivable, including implementation of a comprehensive Student	Monthly report of outstanding student balances	In December 2024, the report showed $36.7M or 35% increase in student balances from the prior month. This increase was due to the new winter and spring semester bills that were included in	Implemented	Implemented	Partially Implemented	Partially Implemented	Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliverable	Validation Comments	Validation Results						
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
	Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.		the report. In addition, in our review of the report, we found several discrepancies in the aging report to student account balances in Banner. In January 2025, the report showed approximately $26M or 41% decrease in student balances from the prior month. However, in our review of the report, we found several discrepancies in the aging report to student account balances in Banner. In February 2025, the report showed approximately $25.6M or 2% decrease in student balances from the prior month. However, in our review of the report, we found several discrepancies in the aging report to student account balances in Banner. Staff reported the large student debt balance and discrepancies in Banner are due to a system error and staff are actively working with Ellucian to fix the reporting issues.							
5.8.3	Implement a long-range planning process to support the strategic and capital investment decision-making process.	Asset Preservation Funding Allocation Program	Staff provided an asset preservation funding allocation spreadsheet for Q2 FY 2025 and provided a memo detailing the asset preservation program specifically for KSU.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Not Implemented	Implemented
5.12.1	Implement quarterly reporting to the Board of Regents on the President's travel,	Quarterly report	The January 2025 Board Meeting Minutes included an agenda item for the report on President's Expenses and Travel.	Implemented	Implemented	Not Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Implemented

#	Objective	Deliverable	Validation Comments	Validation Results						
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
	entertainment, and discretionary expenses.									

Objective 5.8.3 was moved from the one-time section to the recurring quarterly section.

Validation Summary

Deliverable Status	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	7	8	3	3	4	2	6
Objectives Partially Implemented	11	11	15	15	10	11	9
Objectives Not Implemented	1	0	1	1	1	2	0
No Longer Required	N/A	N/A	N/A	N/A	4	4	4
Undetermined	0	0	0	0	0	0	0
Total Objectives	0	0	0	0	19	19	19

Recurring Annual Objectives moved to Quarterly

The following table includes a summary of validation results for the recurring annual objectives that were moved to quarterly objectives during a meeting with CPE in March 2025 (Q3 FY 2025).

#	Objective	Deliverable	Validation Comments	Validation Results		
				Q1 FY 2024	Q1 FY 2025	Q3 FY 2025
5.1.5	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Annual Budget Variance Report	KSU staff provided monthly budget to actual reports throughout FY 2025 but did not provide evidence monthly reports were reviewed each month.	Implemented	Partially Implemented	Partially Implemented
5.10.2	Develop appropriate policies and procedures governing the key functions of treasury management, including cash management, operating investment management, debt management and internal loans.	Annual cash flow projection	Staff provided a copy of the cash forecasts in January and February 2025. These forecasts detail the cash forecast against actuals for the fiscal year to date.	Implemented	Partially Implemented	Implemented

Validation Summary

Deliverable Status	Q1 FY 2024	Q1 FY 2025	Q3 FY 2025
Objectives Implemented	2	0	1
Objectives Partially Implemented	0	2	1
Objectives Not Implemented	0	0	0
Undetermined	0	0	0
Total Objectives	2	2	2

Recurring Annual Objectives

The following table includes a summary of validation results for the recurring annual objectives, some of which are due in Q1 and some of which are due in Q2.

#	Objective	Deliverable	Validation Comments	Validation Results			
				Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025
5.2.10	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Annual Financial Statement Analysis	Staff reported they expect the 2023 Financial Statement Audit to be completed soon.	N/A	Partially Implemented	N/A	Partially Implemented
5.4.7	Implement a formal accounting and reporting framework for endowment distributions.	Report on Fundraising Efficiency	KSU provided a presentation on the Office of Institutional Advancement to the Board in December 2024. However, the benchmark for this objective requires an improvement in KSU's fundraising efficiency ratio, and the report did not include a fundraising efficiency ratio or the budget for fundraising efforts to calculate the ratio.	N/A	Implemented	N/A	Partially Implemented

Validation Summary

Deliverable Status	Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025
Objectives Implemented	2	0	0	0

Deliverable Status	Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025
Objectives Partially Implemented	0	2	2	2
Objectives Not Implemented	0	0	0	0
Undetermined	0	0	0	0
Objectives Related to a Different Quarter	2	2	2	0
Objectives Moved to Quarterly Table	0	0	0	2
Total Objectives	4	4	4	4

F. ELEMENT 6: STUDENT SUCCESS

Element 6 relates to the need for student success and enrollment management strategies.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
6.1.1	Review the current reporting and organizational structure across student success and enrollment management units to improve communication, efficiency, and effectiveness.	Summative report and updated organizational chart	Q3 FY 2023	CPE verified that KSU implemented this objective. The Student Services division was restructured to refocus Student Services on creating intentionality in the conditions that enhance student learning and development, as well as encouraging student commitment to educationally purposeful activities both inside and outside the classroom. Enrollment Services, Student Success, and the Dean of Students Office are included in Student Services.	Implemented
6.2.1	Develop a coordinated enrollment management function and plan, including but not limited to specific targeting of Kentucky students.	Summative report and Implementation Plan	Q2 FY 2024	Staff provided the Admissions Recruitment Plan that addresses enrollment management and targets specific Kentucky students.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
6.3.1	With the assistance of a private consultant, develop a student success model rooted in evidence-based best practices to support KSU admits from enrollment through completion.	Participation in James Graham Brown Foundation Grant Project	Q1 FY 2025	KSU collaborated with the Advising Success Network (ASN) to reimagine academic advising, including developing a shared understanding of the role of the advisor in student performance and results, creating a definition for operational advising, and examining and improving process mapping for advising processes. This resulted in the development of training models and guidance documentation for advisors.	Implemented
6.4.1	Redesign the first-year experience course to integrate career exploration, academic planning and transition support content, and resources.	Summative report and implementation and training plan	Q1 FY 2025	KSU executed a contract in June 2024 with a consultant to redesign the first-year experience course. The redesign implementation and training plan were provided in October 2024.	Implemented
6.5.1	Develop and improve processes at the opening of each academic term, including a student communication plan, housing (application, assignment, and billing), student orientation, tuition/room and Board billing, and payment deadlines and student financial responsibilities.	Summative report and implementation plan	Q4 FY 2024	Staff developed several project plans and schedules for opening each academic term that outlines objectives, tasks, timelines, and responsible parties for key activities such as housing, orientation, billing, and financial services. Staff reported this is an iterative process and KSU will work to continuously improve processes at the opening of each academic term.	Implemented
6.6.1	Evaluate the case management program implemented in the online program. Review results over the first year and consider what if any techniques can be implemented for the residential program.	Summative report	Q1 FY 2025	Staff reported they reviewed the current case management program and have ideas on improving the program. They will work on drafting a summative report of this review.	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
6.7.1	Establish cross-training expectations and succession planning across student affairs units to limit the impact of staff turnover and vacancies.	Summative report and implementation plan	Q2 FY 2024	Staff provided a summative report and implementation plan on cross-training expectations and succession planning across student affairs to limit the impact of staff turnover and vacancies.	Implemented
6.9.1	Evaluate the effectiveness of the pre-college academy, University College, and overall advising model with recommendations for improvement and training supports.	Summative report	Q4 FY 2024	Staff provided a summative report detailing the organizational restructure of the Student Affairs division, which included changes to the University College. The University College was renamed the Student Success Center. The University College Model Summative Report and student success training plan and modules provide verification an evaluation was completed to meet this objective.	Implemented
6.10.1	Evaluate athletics programming and structures to improve processes around enrollment, recruitment and student success measures and determine the cost benefit of athletic program offerings, recommending any necessary restructuring, including competition level and conference affiliation.	Summative report	Q3 FY 2025	Staff provided an Athletics Program Review and Feasibility study that evaluated the athletics program and structures that meets the elements of the objective.	Implemented
6.10.2	Issue a Request for Proposal (RFP) for a review of The Department of Intercollegiate Athletics.	Issuance of RFP	Q4 FY 2024	KSU issued an RFP in May 2024 for a qualified vendor to provide a comprehensive review of the intercollegiate athletics program.	Implemented
6.11.1	Create a sustainable Summer Bridge Program for potentially at-risk incoming freshmen.	Detailed summer bridge program plan and budget	Q4 FY 2023	KSU developed the Accelerate Summer Bridge Program that aims to serve as an accelerated supplemental instruction model designed to prepare participating students to enter credit-bearing coursework in the first semester of college. KSU previously offered a five-week summer bridge program via the	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				Pre-College Academy. Accelerate was designed as a two-week program for financial stability purposes but may be returned to a five-week program in the future.	
6.12.1	Improve support for student mental health.	Participate in the Jed Foundation Program and provide mental health first aid training	Q4 FY 2024	Staff reported KSU continues to participate in the four-year Jed Foundation Program.\n\nStaff reported they are working on hosting a quarterly Mental Health First Aid training for faculty and staff, but the Director of Student Wellness and Experience is waiting for approval from Travel and Accounts Payable to take the course before they can host the training for faculty and staff.	Partially Implemented
6.13.1	Create a center for Global Learning and International Student Services.	Submission of the plan that includes, but is not limited to, a detailed rationale supporting the proposal containing relevant data and milestones and objectives with a corresponding timetable	Q3 2023	KSU submitted the plan for creating the Center for Global Learning and International Student Services to the Board for the February 2024 Board meeting. This plan included a rationale for the program, activity objectives, proposed deadlines for implementation, and proposed budget.	Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	2	2	5	5	6	6	9	11
Objectives Partially Implemented	4	5	4	5	6	6	3	2

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Not Implemented	0	0	0	0	1	0	0	0
Undetermined	0	0	0	0	0	0	0	0
Due Later	7	6	4	3	1	2	2	1
Total Objectives	13	13	13	13	14*	14	14	14

Note, objective 6.10.2 was added from the Management Plan Revision in March 2024.

G. ELEMENT 7: STUDENT ACADEMIC PROGRESS

Element 7 relates to the need for student academic progress and results.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
7.6.1	Develop a system to manage institution-wide and program/departmental student cohorts to improve completion rates.	Summative report and implementation plan	Q2 FY 2024	KSU provided an updated summative report detailing the system put in place to manage institution-wide and program student cohorts to improve completion rates.	Implemented
7.7.1	Implement a predictive analytics model to develop a student recruitment profile and early warning system for enrolled students.	Summative report and implementation plan	Annually Q2	KSU reported they are partnering with Data Kind in collaboration with CPE to design a predictive analytics model. Data Kind developed the preliminary model; however, staff have not yet provided an implementation plan.	Partially Implemented
7.8.1	Conduct a campus climate survey and provide an improvement plan (if necessary) to address issues discovered in the survey analysis.	Summative report and improvement plan	Q1 FY 2025	Staff reported the campus climate survey was finalized in December 2024. Staff reported they intend to keep the survey open until they receive a response rate around 15-20%. They are working on ways to incentivize students to complete the	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				survey to get substantial data before developing an improvement plan.	

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2024	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	0	0	1	1	1	1	1	1
Objectives Partially Implemented	0	0	0	0	2	2	2	2
Objectives Not Implemented	1	0	2	2	1	0	0	0
Undetermined	0	0	0	0	0	0	0	0
Due Later	6	7	3	3	2	4	4	4
Total Objectives	7	7	6*	6	6	7**	7	7

Note, objective 7.9.1 was deleted as this objective was similar to objective 7.6.1.

**Note, objective 7.3.1 was broken into two objectives and due dates for objectives 7.1.1 and 7.3.1 were extended.*

H. ELEMENT 8: ONLINE PROGRAMS

Element 8 relates to the need for development and enhancement of online offerings.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
8.1.1	Identify a partner to develop an online program infrastructure and model, which shall include but not be limited to competency-based programs for business, public administration, and education.	Issue RFP and contract award	Q4 FY 2023	KSU provided the contract with Magellan Learning Solutions to develop an online program infrastructure and model.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
8.2.1	Utilize Gray Associates PES+ Market system to identify high-demand online programs to implement.	Summative report and proposal development plan	Q4 FY 2023	KSU contracted with Magellan Learning Solutions to relaunch and reinvigorate KSU online. Magellan Learning Solutions developed a proposed development plan for online programs that KSU is following. The Cybersecurity program was approved by the Board in the February 2024 Board meeting.	Implemented
8.3.1	Determine an operating structure for a distinct KSU online subsidiary through an evaluation of the following: a. A separate administrative structure to increase autonomy and innovation in online learning b. Potential financial aid issues associated with an online subsidiary c. The effectiveness of a competency-based, eight-week model for online learning d. The use of a case management model in which students and families are assigned one point of contact throughout the enrollment management process	Summative report and implementation plan	Q3 FY 2024	KSU provided documentation outlining the operating structure for a distinct online subsidiary and included a separate administrative structure, an assessment of financial aid issues, evaluation of an eight-week model, and use of a case management model. Staff also provided an implementation schedule for this work.	Implemented
8.4.1	Implement innovative evaluation methods of online learning quality to ensure online programs meet nationally recognized quality assurance standards.	Summative Report	Q4 FY 2025	Staff provided the evaluation procedures including the Online Standards of Instruction Policy, Online Faculty Handbook (2024), and the Assessment of Online Instruction Rubric. These documents outline the evaluation process and criteria for online courses and reference the need to meet nationally recognized standards.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
8.5.1	Develop an online general education curriculum aligned with CPE's transfer policy.	Curriculum	Q4 FY 2024	KSU offers online degree programs in partnership with Kentucky Community and Technical College System, which are aligned with CPE's transfer policy.	Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025
Objectives Implemented	0	1	1	3	4	4	5	5
Objectives Partially Implemented	2	1	1	0	0	0	0	0
Objectives Not Implemented	0	0	0	1	0	0	0	0
Undetermined	0	0	0	0	0	0	0	0
Due Later	3	3	3	1	1	1	0	0
Total Objectives	5	5	5	5	5	5	5	5

APPENDIX A: KSU POLICY REVIEW AND REVISION TIMELINE

The following tables includes a status of University policies to be updated through the end of 2024. The completion status indicates if the policy was completed by the revision deadline. Several policies are interim policies. An interim policy is a provisional policy issued when a University-wide policy is needed before the standard policy creation process can be completed. Interim policies expire six months from the President's approval.

This table includes priority status on all incomplete policies. All high priority policies are those explicitly called out in the MIP. Lower priority policies are those that were revised in the last two to three years and are not expected to have changed in the last few years. The highest priority policies that are currently incomplete are listed in the table below and the complete list of policies identified by staff are included in the next table.

ALL POLICIES

The following table includes the status of all policies identified by staff for this review.

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Budgeted Position Policy	Human Resources	Unknown	No due date set	Due Later	High	
Compensation Policy	Human Resources	Unknown	No due date set	Due Later	High	
Faculty Benefits	Human Resources	Unknown, but probably 2018	12/31/2024	No	High	
Faculty Handbook	Academic Affairs	8/27/2019	12/31/2024	No	High	
Grievance Policy	Academic Affairs	Unknown	No due date set	Due Later	High	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
HR Policy Manual	Human Resources	3/26/2013	12/31/2024	No	High	Some related interim policies are completed and included in this table.
Integrity and Ethics	Office of General Counsel; Human Resources	Unknown	12/31/2024	No	High	
K-Book (Student Handbook)	Student Affairs	7/1/2022	12/31/2023	No	High	
Non-Fraternization Policy	Office of General Counsel; Human Resources	Unknown	12/31/2024	No	High	
Philanthropic, Fundraising, and Stewardship of Gifts Policy	Finance & Business Affairs	N/A	No due date set	No	High	Moss Adams added this policy in April 2025 after staff confirmed the name of the policy
Academic Load	Unspecified	Unknown	12/31/2024	No	Medium	
Academic Scholarships	Academic Affairs	Unknown	12/31/2024	No	Medium	
Academic Standing	Academic Affairs, Registrar	Unknown	12/31/2024	No	Medium	
Active Shooter Emergency Plan	Student Affairs	Unknown	12/31/2024	No	Medium	
Admission to University	Student Affairs	Unknown	12/31/2024	No	Medium	
Appeals to Academic Status	Academic Affairs	Unknown	12/31/2024	No	Medium	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Budget Policy and Planning	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Business Manual	Finance & Business Affairs	2010	12/31/2024	No	Medium	Some related interim policies are completed and included in this table.
Calculating GPA	Academic Affairs	Unknown	12/31/2024	No	Medium	
Catalogue of Record	Academic Affairs	Unknown	12/31/2024	No	Medium	
Challenge by Examination	Academic Affairs	Unknown	12/31/2024	No	Medium	
Computer Software Policy	Finance & Business Affairs	Unknown	No due date set	Due Later	Medium	
Concurrent Degrees	Academic Affairs	Unknown	12/31/2024	No	Medium	
Consumer Information Guide	Academic Affairs	Unknown	12/31/2024	No	Medium	
Cost-Sharing Policy	Grants & Sponsored Programs	Unknown	12/31/2024	No	Medium	
Course Attendance and Title IV	Academic Affairs	Unknown	12/31/2024	No	Medium	
Course Enrollment Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	
Course Numbering System	Academic Affairs	Unknown	12/31/2024	No	Medium	
Course Repeat Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Course Withdrawal Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	
Credit Earning Alternatives	Academic Affairs	Unknown	12/31/2024	No	Medium	
Credit Hour Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	
Data Classification Policy	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Data Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	
Delays and Cancellations	University Police	Unknown	12/31/2024	No	Medium	
Dismissal from the University	Academic Affairs	Unknown	12/31/2024	No	Medium	
Dual Enrollment/Dual Credit Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	
Email Policy	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Employment and Job Posting	Academic Affairs	Unknown	12/31/2024	No	Medium	
Establishment of Kentucky Residency	Academic Affairs	Unknown	12/31/2024	No	Medium	
FERPA Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	
Finance & Business Affairs Policies	Finance & Business Affairs	4/30/2010	12/31/2024	No	Medium	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
General Education Transfer Policy	Academic Affairs; Student Affairs	Unknown	12/31/2024	No	Medium	
Gift Acceptance	Academic Affairs	Unknown	12/31/2024	No	Medium	
Grading System	Academic Affairs	Unknown	12/31/2024	No	Medium	
Graduate Catalogue	Academic Affairs	2020	12/31/2024	No	Medium	
Graphics Standards Manual	Brand Identity/Marketing	Unknown	12/31/2024	No	Medium	
Instructional Technology/Online Course Enrollment/Access	Academic Affairs	Unknown	12/31/2024	No	Medium	
Internal Audit Policy Manual	Internal Auditor	Unknown	12/31/2024	No	Medium	
International Students	Unspecified	Unknown	12/31/2024	No	Medium	
Maintaining Students Records	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Naming or Renaming Policy	Office of the President; Office of Institutional Advancement	Unknown	12/31/2024	No	Medium	
Office of Internal Audit Policies & Procedures Manual	Internal Auditor	Unknown	12/31/2024	No	Medium	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Online Learning Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	
Outside Activities	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Photo Release	VP Nathalie Evans	Unknown	12/31/2024	No	Medium	
Readmission to the University	BREDS Office	Unknown	12/31/2024	No	Medium	
Satisfactory Academic Progress	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Sponsored Programs	Office of the President	Unknown	12/31/2024	No	Medium	
Staff Senate Constitution	Unspecified	6/4/2020	12/31/2024	No	Medium	
Student Athlete Handbook	Unspecified	Unknown	12/31/2024	No	Medium	
Student Complaints	Academic Affairs	Unknown	12/31/2024	No	Medium	
Student Financial Aid Policy	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Student Government Association Constitution	Unspecified	Unknown	12/31/2024	No	Medium	
Students in Research Policy	Academic Affairs	2012 or 2013	12/31/2024	No	Medium	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Telecommute Policy	Finance & Business Affairs	Unknown	N/A	N/A	Medium	Policy temporarily revoked by the President. Pending approval from the Board.
Temporary Telecommuting Policy	Finance & Business Affairs	Unknown	N/A	N/A	Medium	Policy revoked by the Board.
Title IV Policy	Finance & Business Affairs	12/5/2019	12/31/2024	No	Medium	
Title IX Policy	Office of General Counsel	9/3/2020	12/31/2024	No	Medium	
Trainings Policy	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Tuition Refund Policy	Office of the Bursar; Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Tuition Waivers	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Undergraduate Catalogue	Unspecified	Unknown	12/31/2024	No	Medium	
University Equipment	Finance & Business Affairs	2019	12/31/2024	No	Medium	The Non-Capital Equipment Inventory Track Policy is related but the current University Equipment policy includes information around requesting equipment.
University Vehicles Policy	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Use of University Internet for Faculty & Staff	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	
Use of University Internet for Students	IT	Unknown	12/31/2024	No	Medium	
Anti-Harassment & Retaliation Protection	Student Affairs	Within last two years	12/31/2024	No	Low	
Policy on Policies Appendices	Board of Regents; Office of General Counsel	7/15/2022	12/31/2024	No	Low	
Academic Calendar	Academic Affairs	9/1/2023	12/31/2023	Yes	N/A	
Academic Code of Conduct	Academic Affairs & Student Affairs and General Counsel	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Accountable Plan for Employee Expenses Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Accounting Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Accounts Payable and Cash Disbursements Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Annual Financial Statement Audit Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Appearance Policy	Office of the President	8/9/2024	12/31/2024	Yes	N/A	
Appropriate Use of Technology Policy	Finance & Business Affairs	8/9/2024	12/31/2024	Yes	N/A	
Background Check	Finance & Business Affairs	12/18/2023	12/31/2023	Yes	N/A	
Behavioral Code of Conduct	Student Affairs and General Counsel	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Bereavement Leave Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Board Training Policy	Kentucky State University Board of Regents	N/A	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Capital Assets and Capital Planning Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Cash Handling Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Cash Management Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Clear Bag Policy	Office of the President	12/18/2023	12/31/2023	Yes	N/A	
Collections Policy	Finance & Business Affairs	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Computer Replacement Policy	Finance & Business Affairs	8/9/2024	12/31/2024	Yes	N/A	
Conflict of Commitment and Interest Policy	Board of Regents	8/9/2024	12/31/2024	Yes	N/A	
Contract Management Policy	Finance & Business Affairs; Office of General Counsel	6/30/2023	12/31/2023	Yes	N/A	
Corrective Action Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Court Leave Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Debt Management Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Deposits to the Kentucky State University Foundation	Office of Institutional Advancement	11/28/2023	12/31/2023	Yes	N/A	
Disbursements from the Kentucky State University Foundation	Office of Institutional Advancement	11/28/2023	12/31/2023	Yes	N/A	
Discrimination and Harassment Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Document Retention Policy	General Counsel	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Domestic and International Exchange Policy	Global Strategies and International Affairs, Academic Affairs & Student Affairs, and Human Resources	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Drug Free Workplace Policy	Human Resources	8/9/2024	12/31/2024	Yes	N/A	
Emergency Conditions Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Employee Classification Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Employee Grievance Policy	Academic Affairs	8/9/2024	12/31/2024	Yes	N/A	
Employment of Students Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Endowment Investment & Spending Policy	Finance & Business Affairs and Institutional Advancement	12/18/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Entertainment Expenses Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Equal Opportunity Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Essential Employees Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Established Work Rules Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Ethics Hotline Policy	Board of Regents, Finance & Business Affairs, and General Counsel	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
External Reporting Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Family and Medical Leave Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
General Ledger and Chart of Accounts Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Holiday Policy	Human Resources	8/9/2024	12/31/2024	Yes	N/A	
Introductory Period Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
IRB Guidelines	Office of Research, Grants	9/1/2023	12/31/2023	Yes	N/A	
IT Audit and Accountability	Finance & Business Affairs	12/18/2023	12/31/2023	Yes	N/A	
IT Password Policy	Information Technology and Department of Finance & Business Affairs	12/18/2023	12/31/2023	Yes	N/A	
IT Security Policy	Finance & Business Affairs	12/18/2023	12/31/2023	Yes	N/A	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Leave of Absence Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Management and Financial Reporting Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Military Leave Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Mission Statement	Brand Identity/Marketing	12/18/2023	12/31/2023	Yes	N/A	
Nepotism Policy	Human Resources; Board of Regents	8/9/2024	12/31/2024	Yes	N/A	
Non-Capital Equipment and Inventory Tracking Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Open Records Policy	Unspecified	12/18/2023	12/31/2023	Yes	N/A	
Outside Employment and Activities Policy	Human Resources	12/18/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Performance Evaluation Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Philanthropic Donations From Faculty and Staff	Office of Institutional Advancement	6/20/2023	12/31/2023	Yes	N/A	
Policy on Internal Endowment Agreements	Institutional Advancement and Finance & Business Affairs	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Policy on Philanthropic Donations from Faculty and Staff	Institutional Advancement	11/28/2023	No due date set	Yes	N/A	
Policy on Policies	Board of Regents; Office of General Counsel	2/16/2024	12/31/2024	Yes	N/A	
Privacy Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Promotion and Transfer Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Purchasing Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Recruitment and Hiring Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Returned Check Policy	Finance & Business Affairs	12/18/2023	12/31/2023	Yes	N/A	
Shared Sick Leave Policy	Human Resources	8/9/2024	12/31/2024	Yes	N/A	
Sick Leave Policy	Human Resources	8/9/2024	12/31/2024	Yes	N/A	
Software Policy	Finance & Business Affairs	8/9/2024	12/31/2024	Yes	N/A	
Space Management Policy	President and Finance & Business Affairs	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Standard Workweek and Hours Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Study Abroad Policy	Global Strategies and International Affairs, Academic Affairs & Student Affairs, and Registrar	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.
Support Services Animal Policy	Student Affairs, Accessibility and Disability Resource Center, and General Counsel	11/28/2023	12/31/2023	Yes	N/A	
Technology Complaints Policy	Finance & Business Affairs	8/9/2024	10/31/2024	Yes	N/A	

POLICY NAME	CURRENT POLICY OWNER	LAST POLICY REVISION DATE	NEW POLICY REVISION DEADLINE	COMPLETED BY DEADLINE?	PRIORITY	POLICY NOTES
Termination Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
The Gold Book	Board of Regents; Office of General Counsel	11/28/2023	12/31/2023	Yes	N/A	
Transcript Requests	Academic Affairs	12/18/2023	12/31/2023	Yes	N/A	
Vacation Leave Policy	Unspecified	8/9/2024	12/31/2024	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Visiting Student Policy	Academics Affairs; Finance & Business Affairs	12/18/2023	12/31/2023	Yes	N/A	
Workplace Health, Safety, and Security Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Workplace Violence Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Office of the President.
Zero Tolerance Policy	Student Affairs	11/28/2023	No due date set	Yes	N/A	The policy was added to the schedule by Moss Adams after approval by the Board.

Policy Status Summary

Policy Status	Number of Policies
Policies Completed	82
Interim Policies Completed	0
Policies Not Updated by the Deadline	73
Policies Without a Due Date	4
N/A (removed policies)	2
Total Policies	161