



*Proprietary & Confidential*

**Kentucky State University**  
**MANAGEMENT IMPROVEMENT PLAN**  
**QUARTERLY REPORT FOR Q1 2025 - REVISED**

October 17, 2024

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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 1 fiscal year (FY) 2025 (July 1, 2024 through September 30, 2024) 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 Q1 FY 2025.
- **Partially Implemented:** Steps toward implementation were noted as of Q1 FY 2025; however, KSU deliverable exceptions were identified.
- **Not Implemented:** Evidence of implementation or steps toward implementation by KSU were not available as of Q1 FY 2025.
- **Undetermined:** Implementation could not be determined, or evidence could not be verified.



## II. VALIDATION SUMMARY

### 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     |
|-------|--|---|------------|--|-----------------------|
| 1.3.1 | 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           |
| 1.6.1 | 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 Organizations, Greek Life, and Behavioral Intervention Team. Staff reported these updates should be done by Q2 FY 2025. | Partially Implemented |
| 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 policies listed below, which must be completed by a date specified by CPE. | Policy review and revision schedule                                       | Q4 FY 2023 | KSU developed a policy review and revision timeline and provided it to CPE ( <a href="#">Appendix A</a> ).   | Implemented           |



| #     | Objective  | Deliverable                           | Deadline   | Validation Comments   | Validation Result |
|-------|--|---------------------------------------|------------|---|-------------------|
|       | 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 |                                       |            |   |                   |
| 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 <u>policy bank</u> 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 |
|----------------------------------|------------|------------|------------|------------|------------|------------|
| Objectives Implemented           | 0          | 1          | 2          | 2          | 3          | 4          |
| Objectives Partially Implemented | 0          | 0          | 4          | 6          | 6          | 1          |
| Objectives Not Implemented       | 1          | 0          | 0          | 0          | 0          | 0          |
| Undetermined                     | 0          | 0          | 0          | 0          | 0          | 0          |
| Due Later                        | 10         | 10         | 5          | 3          | 2          | 6          |
| Total Objectives                 | 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 reported all positions have been reviewed, but a summative report has not been provided.  | Partially Implemented |
| 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 reported a staff salary schedule was developed and is pending approval. Once approved, all positions will be assigned to their appropriate salary grade. KSU also reported a compensation policy has been   | Partially Implemented |



| #     | Objective  | Deliverable   | Deadline   | Validation Comments   | Validation Result     |
|-------|--|---|------------|---|-----------------------|
|       |  |   |            | prepared and is undergoing final review and approval.   |                       |
| 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 | As noted for objective 2.5.2, staff reported a staff salary schedule has been developed. Once approved, all positions will be assigned to their appropriate salary grade.   | 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           |
| 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  | The protocols for adding and subtracting positions from the master position list have been drafted. Once the process is finalized, Moss Adams will review the master position list compared to quarterly hirings, dismissals, and reassignments on a quarterly basis for at least two quarters. | Partially Implemented |
| 2.9.1 | <p>Benchmark University administrators to peer institutions per functional area and develop a plan to realign staffing in accordance with benchmarks.</p> <p>Evaluate the current organizational structure of KSU, which shall include, but not be limited to:</p> <ol style="list-style-type: none"> <li>Benchmarking the number of executive level administrative positions against peer institutions</li> </ol> | Summative report  | Q1 FY 2025 | KSU reported this work is in progress but has not yet been completed.   | Partially Implemented |



| #      | Objective  | Deliverable                  | Deadline   | Validation Comments   | Validation Result     |
|--------|--|------------------------------|------------|---|-----------------------|
|        | 2. Reviewing the number of Deans (colleges), Chairs (departments), program coordinators and their related titles<br>3. Assessing the span of control for different unit leads and reporting structures |                              |            |   |                       |
| 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 a high-level organization chart and reported they are working on collecting organizational charts for all units. | Partially 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           | 3          | 3          | 3          | 4          | 4          | 4          |
| Objectives Partially Implemented | 3          | 5          | 6          | 6          | 8          | 6          |
| Objectives Not Implemented       | 1          | 0          | 0          | 1          | 0          | 0          |
| Undetermined                     | 0          | 0          | 0          | 0          | 0          | 0          |
| Due Later                        | 6          | 5          | 3          | 1          | 0          | 2          |
| Total Objectives                 | 13         | 13         | 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       |
| 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       |



| #      | Objective   | Deliverable                    | Deadline   | Validation Comments  | Validation Result |
|--------|---|--------------------------------|------------|--|-------------------|
| 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       |
| 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 on November 27, 2023.  | Implemented       |



| #      | Objective  | Deliverable                 | Deadline   | Validation Comments  | Validation Result     |
|--------|--|-----------------------------|------------|--|-----------------------|
| 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           |
| 3.15.1 | 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. Staff reported they are working on updating the webpage with the resolutions.                               | Partially 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           | 3          | 6          | 7          | 9          | 12         | 12         |
| Objectives Partially Implemented | 0          | 1          | 0          | 0          | 1          | 1          |
| Objectives Not Implemented       | 1          | 0          | 1          | 2          | 0          | 0          |
| Undetermined                     | 0          | 0          | 0          | 0          | 0          | 0          |
| Due Later                        | 10         | 7          | 6          | 3          | 2          | 2          |
| Total Objectives                 | 14*        | 14*        | 14*        | 14         | 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.

| #     | 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    | Staff reported the Board will approve the meeting calendar FY 2025 in December 2024. | Implemented | Not Implemented |

## Validation Summary

| Deliverable Status               | Q2 FY 2024 | Q1 FY 2025 |
|----------------------------------|------------|------------|
| Objectives Implemented           | 1          | 0          |
| Objectives Partially Implemented | 0          | 0          |
| Objectives Not Implemented       | 0          | 1          |
| 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.

| #      | 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.<br><br>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          |
| Due Later                        | 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 |
|--------------------|------------|------------|------------|------------|------------|------------|
| 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 Thoroughbred 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 but has not provided a summative report on how DFW courses were evaluated and revised.   | Partially 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           |
| 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 | KSU's Graduate Profile report from June 2024 notes that not all aspects of mapping the general education curriculum to CPE's Kentucky Graduate Profile are complete.                                      | Partially Implemented |



| #      | Objective   | Deliverable   | Deadline   | Validation Comments  | Validation Result     |
|--------|---|---|------------|--|-----------------------|
| 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 the 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 while also promoting progression toward graduation with offerings of certain classes in the summer or winter, when needed, and ensuring 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           |
| 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. KSU has not yet provided documentation formalizing this decision, such as a policy or procedure.  | Partially Implemented |





| #      | Objective  | Deliverable  | Deadline   | Validation Comments   | Validation Result     |
|--------|--|--|------------|---|-----------------------|
| 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; however, a supporting updated HR policy was not provided.   | 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 reported this is in progress, but no documentation has been provided for this deliverable.  | Partially 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           |
| 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 |
|----------------------------------|------------|------------|------------|------------|------------|------------|
| Objectives Implemented           | 1          | 4          | 4          | 6          | 10         | 11         |
| Objectives Partially Implemented | 6          | 4          | 4          | 6          | 6          | 5          |
| Objectives Not Implemented       | 1          | 1          | 2          | 1          | 0          | 0          |
| Undetermined                     | 1          | 1          | 2          | 0          | 0          | 0          |
| Due Later                        | 9          | 8          | 6          | 5          | 2          | 2          |
| Total Objectives                 | 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. However, evidence of a comprehensive review of all contracts has not yet been provided.   | Partially 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 | Implemented           |



| #     | Objective   | Deliverable   | Deadline   | Validation Comments  | Validation Result     |
|-------|---|---|------------|--|-----------------------|
|       |   |   |            | ongoing accounting issues directly tied to improving the accounting and reporting systems.   |                       |
| 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 November 2022. Kentucky's Government Contract Review Committee approved the contract on November 9, 2022. | Implemented           |
| 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           |



| #     | Objective  | Deliverable   | Deadline   | Validation Comments  | Validation Result |
|-------|--|---|------------|--|-------------------|
| 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 28, 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 18, 2023 Board meeting.                                    | Implemented       |
| 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 18, 2023 Board meeting.   | Implemented       |



| #     | Objective  | Deliverable   | Deadline   | Validation Comments  | Validation Result     |
|-------|--|---|------------|--|-----------------------|
| 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 28, 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           |
| 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 hired a consultant, YPTC, who is working on this process. Staff reported this work is still in progress and is expected to be complete in June 2025.                   | 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           |



| #     | Objective  | Deliverable   | Deadline   | Validation Comments   | Validation Result     |
|-------|--|---|------------|---|-----------------------|
| 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 on December 28, 2022, to oversee the facilities management function. Kentucky's Government Contract Review Committee approved the contract on January 10, 2023.   | Implemented           |
| 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 | KSU reported there is not currently an articulated account of all necessary deferred maintenance for each building. One assessment on student housing was completed at the end of 2023, but this assessment did not include an all-inclusive deferred maintenance schedule for all facilities and deferred maintenance needs at the University.<br><br>Moss Adams recommends KSU contract out a facilities conditions assessment to assess all facilities and develop a deferred maintenance schedule to support decision making. | Partially 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 Board meeting, the Board approved the charge to have the Finance & Audit Committee oversee Enterprise Risk Management.  | Implemented           |



| #      | Objective  | Deliverable                                    | Deadline   | Validation Comments   | Validation Result     |
|--------|--|--|------------|---|-----------------------|
| 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 | Staff reported they are working with YPTC on developing this manual. The Cash Management Policy was approved by the Board in August 2024.                           | Partially Implemented |
| 5.11.1 | Implement a formal endowment management framework.   | Summative report                               | Q2 FY 2024 | KSU provided the updated endowment and investment policies. Moss Adams is confirming whether these policies were approved by the Board.                             | 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 reported this evaluation was completed but documentation has not yet been provided.   | Partially 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           |



| #      | Objective  | Deliverable  | Deadline   | Validation Comments  | Validation Result     |
|--------|--|--|------------|--|-----------------------|
| 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 | KSU staff reported they are working on updating procedures to incorporate FARM principles.   | Partially Implemented |
| 5.17.2 | 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. | 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       |
| 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 and 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 |
|----------------------------------|------------|------------|------------|------------|------------|------------|
| Objectives Implemented           | 4          | 8          | 21         | 21         | 24         | 26         |
| Objectives Partially Implemented | 6          | 8          | 7          | 10         | 11         | 7          |
| Objectives Not Implemented       | 3          | 1          | 0          | 0          | 0          | 1          |
| Undetermined                     | 4          | 0          | 1          | 0          | 0          | 0          |
| Due Later                        | 23         | 23         | 10         | 4          | 1          | 2          |
| Total Objectives                 | 40         | 40         | 39*        | 35**       | 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            |
| 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, which is expected to be complete in January 2025, will streamline this process. In the meantime, staff reported they 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 |
| 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 to actual reports for accuracy, though staff reported this is something they are developing. Additionally, 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 |
| 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 Asset Preservation | This objective was removed by CPE in the June 2024 CPE Board Meeting.  | Partially Implemented | Partially Implemented | Partially Implemented | Partially Implemented | No Longer Required    |
| 5.2.2 | Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide          | Clearing accounts reconciled within 14 days of end of each month                                  | In June through August 2024, clearing accounts were not cleared. KSU staff reported a lot of cleanup is still needed to be able to clear accounts. KSU is working with Ellucian on this process, but   | 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            |
|       | quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.   |  | the work is not complete. Staff originally hoped to be done in April 2024, but the work has been delayed given the multitude of priorities. Staff do not have a revised target date for implementation.  |                       |                       |                       |                       |                       |
| 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 June through August 2024, several bank account reconciliations were still in progress or not provided. KSU staff reported they are working with Ellucian and YPTC to reconcile bank accounts timely in the future.  | 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, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents. | Monthly closing entries posted within 20 days of end of each month | Moss Adams was unable to confirm closing entries were posted within 20 days of month end in months June through August 2024 due to incomplete or missing information provided each month. This included missing or incomplete support for fuel and auxiliary charges, p-cards, capital project entries, and investment entries.                                      | Implemented           | Partially Implemented | Partially Implemented | Partially Implemented | Partially Implemented |
| 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 June through August 2024 were recorded in Banner as closed by the end of the subsequent month. However, Moss Adams was unable to verify all month-end procedures were completed because KSU has not yet finalized a month-end close checklist. Staff reported the month-end procedures have been drafted and are expected to be finalized soon. | 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            |
| 5.2.7  | 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 Revenues, Expenses and Changes in Net Position by 15th of each month (income statement) | This objective was removed by CPE in the June 2024 CPE Board Meeting.  | Implemented           | Implemented           | Partially Implemented | Partially Implemented | No Longer Required    |
| 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    |
| 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   | <p>Moss Adams reviewed credit card reconciliations for June through August 2024.</p> <p>In June and July 2024, KSU did not provide complete documentation to verify Diner's Club or P-card reconciliations were completed.</p> <p>In August 2024, KSU did not provide complete documentation to verify the AMEX corporate card, Diners Club, or P-card reconciliations were completed.</p> | Partially Implemented | Partially Implemented | Partially Implemented | Partially Implemented | Partially Implemented |
| 5.2.11 | Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted  | 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    |



| #      | Objective   | Deliverable   | Validation Comments  | Validation Results    |                       |                       |                       |                       |
|--------|---|---|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|        |   |   |  | Q1 FY 2024            | Q2 FY 2024            | Q3 FY 2024            | Q4 FY 2024            | Q1 FY 2025            |
|        | Accounting Principles (GAAP) statements and other financial information to the Board of Regents.  |   |  |                       |                       |                       |                       |                       |
| 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  | <p>Moss Adams reviewed the accounts payable aging details for June through August 2024.</p> <p>In June 2024, we did not receive a detailed breakdown of outstanding invoices, but staff reported they are working on closing out unpaid invoices.</p> <p>In July and August 2024, KSU provided the aging report, but staff are working on ensuring the reports are accurate.</p>       | 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           |
| 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 internal auditor presented audit updates at the September 2024 Board meeting.  | Implemented           | Implemented           | Implemented           | 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                         | <p>In Q1 FY 2025, documentation was not provided to confirm the Board was informed of tipline activity.</p> <p>Currently the Board Chair and Audit Committee Chair receive tipline activity. Neither the internal auditor nor the General Counsel receives tipline reports. Typically, the internal auditor would receive these reports but if this is not a function the internal</p> | Partially Implemented | Partially Implemented | Implemented           | Not Implemented       | Not Implemented       |



| #     | Objective  | Deliverable                                    | Validation Comments   | Validation Results    |                       |                       |                       |                       |
|-------|--|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|       |  |  |   | Q1 FY 2024            | Q2 FY 2024            | Q3 FY 2024            | Q4 FY 2024            | Q1 FY 2025            |
|       |  |  | auditor takes on, Moss Adams recommends the General Counsel serve as the primary staff liaison for tipline activity and KSU have a policy or guidance document on how reports are handled.  |                       |                       |                       |                       |                       |
| 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          | <p>KSU provided collection activity showing Keys to Recovery collected a total of \$1,387.49 in June 2024, \$1,538.93 in July 2024, and \$1,818.79 in August 2024.</p> <p>Keys to Recovery has collected more than \$17,400 in 2024, showing continued progress in collections.</p>   | Partially Implemented | Implemented           | Partially Implemented | Implemented           | Implemented           |
| 5.5.2 | 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 outstanding student balances | <p>The June 2024, the report showed a \$485,080 or 2% decrease in student balances from the prior month. In July 2024, the report showed a \$9.7 million or 29% increase in student receivables from the prior month. This increase was due to the semester bills that went out in July.</p> <p>In August 2024, the report showed a \$986,327 or 3% increase in student balances from the prior month. This month we also reviewed a sample of ten student accounts from the aging report and verified that all sampled account balances agreed to the balance in Banner.</p> | Implemented           | Implemented           | Partially Implemented | Partially Implemented | Implemented           |
| 5.8.3 | Implement a long-range planning process to support the strategic and capital investment decision-making process.   | Asset Preservation Funding Allocation Program  | KSU staff provided the current asset preservation projects spreadsheet with the asset preservation appropriations, encumbrances, and expenditures for August 2024. However, documentation detailing the asset preservation program, such as policies and procedures, was not provided.  | 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            |
| 5.12.1 | Implement quarterly reporting to the Board of Regents on the President's travel, entertainment, and discretionary expenses. | Quarterly report | Staff reported they presented the President's Q1 FY 2025 expenses to the Board; however, no documentation was provided. | Implemented        | Implemented | Not Implemented | Partially Implemented | Partially Implemented |

\*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 |
|----------------------------------|------------|------------|------------|------------|------------|
| Objectives Implemented           | 7          | 8          | 3          | 3          | 4          |
| Objectives Partially Implemented | 11         | 11         | 15         | 15         | 10         |
| Objectives Not Implemented       | 1          | 0          | 1          | 1          | 1          |
| No Longer Required               | N/A        | N/A        | N/A        | N/A        | 4          |
| Undetermined                     | 0          | 0          | 0          | 0          | 0          |
| <b>Total Objectives</b>          | <b>19</b>  | <b>19</b>  | <b>19</b>  | <b>19</b>  | <b>19</b>  |



## 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            |
| 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       | <p>KSU provided the FY 2023 budget to actual report that was presented to the Board.</p> <p>KSU staff provided monthly budget to actual reports throughout FY 2024 but didn't provide a summative annual report and did not provide evidence monthly reports were reviewed each month.</p> | Implemented        | N/A                   | 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 forecast for FY 2025, but it was provided after the deadline for inclusion in this report.   | Implemented        | N/A                   | Partially Implemented |
| 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 | The 2023 Financial Statement Audit is expected to be completed by the end of 2024.   | N/A                | Partially Implemented | N/A                   |





| #     | Objective  | Deliverable                      | Validation Comments  | Validation Results |             |            |
|-------|--|----------------------------------|--|--------------------|-------------|------------|
|       |  |                                  |  | Q1 FY 2024         | Q2 FY 2024  | Q1 FY 2025 |
| 5.4.7 | Implement a formal accounting and reporting framework for endowment distributions. | Report on Fundraising Efficiency | KSU provided the Office of Institutional Advancement presentation to the Board's Investment and Advancement Committee on October 18, 2023. Included in the presentation was the report on fundraising metrics, which included the dollars raised each fiscal year. | N/A                | Implemented | N/A        |

### Validation Summary

| Deliverable Status               | Q1 FY 2024 | Q2 FY 2024 | Q1 FY 2025 | Q2 FY 2025 |
|----------------------------------|------------|------------|------------|------------|
| Objectives Implemented           | 2          | 0          | 0          |            |
| Objectives Partially Implemented | 0          | 2          | 2          |            |
| Objectives Not Implemented       | 0          | 0          | 0          |            |
| Undetermined                     | 0          | 0          | 0          |            |
| Due Later                        | 2          | 2          | 2          |            |
| <b>Total Objectives</b>          | <b>4</b>   | <b>4</b>   | <b>4</b>   |            |



## 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           |
| 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 | Staff reported KSU has made substantial progress in developing a student success model to support KSU from enrollment to completion. 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. ASN is also assisting KSU with developing an advising outline, handbook, and training modules. Once these items are complete, this objective will be implemented. | Partially Implemented |



| #     | Objective  | Deliverable   | Deadline   | Validation Comments  | Validation Result     |
|-------|--|---|------------|--|-----------------------|
| 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 is expected to be complete by June 30, 2025.   | Partially 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 reported KSU is continuing to work on improving processes at the opening of each academic term. Staff developed a project plan for opening each academic term that outlines objectives, tasks, timelines, and responsible parties; however, it does not include information on a student communication plan, housing application processes, or student orientation information. Staff report work to improve the opening of each academic term is ongoing. | Partially 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 a plan is in place to evaluate the case management model and should be done by the end of 2025.   | Partially Implemented |
| 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. KSU did not provide evidence of a comprehensive evaluation of the   | Partially Implemented |



| #      | Objective   | Deliverable   | Deadline   | Validation Comments   | Validation Result     |
|--------|---|---|------------|---|-----------------------|
|        |   |   |            | effectiveness of the pre-college academy, University College, and overall advising model.   |                       |
| 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 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. | Implemented           |
| 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. KSU aims to launch Mental Health First Aid training in fall 2024.  | 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 | Q3 FY 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           |



| # | Objective | Deliverable             | Deadline | Validation Comments | Validation Result |
|---|-----------|-------------------------|----------|---------------------|-------------------|
|   |           | corresponding timetable |          |                     |                   |

### Validation Summary

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



| #     | Objective   | Deliverable                              | Deadline    | Validation Comments   | Validation Result     |
|-------|---|--|-------------|---|-----------------------|
| 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. KSU is working on an implementation plan for the model. | 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 survey is drafted and expected to be implemented in October 2024.  | Partially Implemented |

### Validation Summary

| Deliverable Status               | Q4 FY 2023 | Q1 FY 2024 | Q2 FY 2024 | Q3 FY 2024 | Q4 FY 2024 | Q1 FY 2024 |
|----------------------------------|------------|------------|------------|------------|------------|------------|
| Objectives Implemented           | 0          | 0          | 1          | 1          | 1          | 1          |
| Objectives Partially Implemented | 0          | 0          | 0          | 0          | 2          | 2          |
| Objectives Not Implemented       | 1          | 0          | 2          | 2          | 1          | 0          |
| Undetermined                     | 0          | 0          | 0          | 0          | 0          | 0          |
| Due Later                        | 6          | 7          | 3          | 3          | 2          | 4          |
| Total Objectives                 | 7          | 7          | 6*         | 6          | 6          | 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       |
| 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 16, 2024 Board meeting.                           | Implemented       |
| 8.3.1 | Determine an operating structure for a distinct KSU online subsidiary through an evaluation of the following: <ul style="list-style-type: none"> <li>a. A separate administrative structure to increase autonomy and innovation in online learning</li> <li>b. Potential financial aid issues associated with an online subsidiary</li> <li>c. The effectiveness of a competency-based, eight-week model for online learning</li> <li>d. The use of a case management model in which students and families are assigned one point of contact throughout the enrollment management process</li> </ul> | 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       |
| 8.5.1 | 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 |
|----------------------------------|------------|------------|------------|------------|------------|------------|
| Objectives Implemented           | 0          | 1          | 1          | 3          | 4          | 4          |
| Objectives Partially Implemented | 2          | 1          | 1          | 0          | 0          | 0          |
| Objectives Not Implemented       | 0          | 0          | 0          | 1          | 0          | 0          |
| Undetermined                     | 0          | 0          | 0          | 0          | 0          | 0          |
| Due Later                        | 3          | 3          | 3          | 1          | 1          | 1          |
| Total Objectives                 | 5          | 5          | 5          | 5          | 5          | 5          |





## APPENDIX A: KSU POLICY REVIEW AND REVISION TIMELINE

The following table 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.

| Policy Name                                    | Current Policy Owner                                   | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|--|--|---------------------------|------------------------------|------------------------------|---|
| Academic Calendar                              | Academic Affairs                                       | 9/1/2023                  | 12/31/2023                   | Yes                          |   |
| Academic Code of Conduct                       | Academic Affairs & Student Affairs and General Counsel | 11/28/2023                | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Board.                   |
| Academic Load                                  | Unspecified  | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Academic Scholarships                          | Academic Affairs                                       | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Academic Standing                              | Academic Affairs, Registrar                            | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Accountable Plan for Employee Expenses Policy  | Finance & Administration                               | 8/9/2024                  | No due date                  | Yes                          | 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                  | Yes                          | 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                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Active Shooter Emergency Plan                  | Student Affairs  | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Admission to University                        | Student Affairs  | Unknown                   | 12/31/2024                   | Due Later                    |   |



| Policy Name                              | Current Policy Owner                       | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|--|--|---------------------------|------------------------------|------------------------------|---|
| Annual Financial Statement Audit Policy  | Finance & Administration                   | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Anti-Harassment & Retaliation Protection | Student Affairs                            | Within last two years     | 12/31/2024                   | Due Later                    |   |
| Appeals to Academic Status               | Academic Affairs                           | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Appearance Policy                        | Office of the President                    | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| Appropriate Use of Technology Policy     | Finance & Business Affairs                 | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| Background Check                         | Finance & Business Affairs                 | 12/18/2023                | 12/31/2023                   | Yes                          |   |
| Behavioral Code of Conduct               | Student Affairs and General Counsel        | 11/28/2023                | No due date                  | Yes                          | 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                  | Yes                          | 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                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Board.                   |
| Budget Policy and Planning               | Finance & Business Affairs                 | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Business Manual                          | Finance & Business Affairs                 | 2010                      | 12/31/2024                   | Due Later                    | Some related interim policies are completed and included in this table.                           |
| Calculating GPA                          | Academic Affairs                           | Unknown                   | 12/31/2024                   | Due Later                    |   |



| Policy Name                                | Current Policy Owner       | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|--|----------------------------|---------------------------|------------------------------|------------------------------|---|
| Capital Assets and Capital Planning Policy | Finance & Administration   | 8/9/2024                  | No due date                  | Yes                          | 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                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Cash Management Policy                     | Finance & Administration   | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Catalogue of Record                        | Academic Affairs           | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Challenge by Examination                   | Academic Affairs           | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Clear Bag Policy                           | Office of the President    | 12/18/2023                | 12/31/2023                   | Yes                          |   |
| Collections Policy                         | Finance & Business Affairs | 11/28/2023                | No due date                  | Yes                          | 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                          |   |
| Computer Software Policy                   | Finance & Business Affairs | Unknown                   | No due date                  | Due Later                    |   |
| Concurrent Degrees                         | Academic Affairs           | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Conflict of Commitment and Interest Policy | Board of Regents           | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| Consumer Information Guide                 | Academic Affairs           | Unknown                   | 12/31/2024                   | Due Later                    |   |



| Policy Name                    | Current Policy Owner                                     | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|--------------------------------|--|---------------------------|------------------------------|------------------------------|---|
| Contract Management Policy     | Finance & Business Affairs;<br>Office of General Counsel | 6/30/2023                 | 12/31/2023                   | Yes                          |   |
| Corrective Action Policy       | Human Resources  | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Cost-Sharing Policy            | Grants & Sponsored Programs                              | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Course Attendance and Title IV | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Course Enrollment Policy       | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Course Numbering System        | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Course Repeat Policy           | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Course Withdrawal Policy       | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Court Leave Policy             | Human Resources  | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Credit Earning Alternatives    | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Credit Hour Policy             | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Data Classification Policy     | Finance & Business Affairs                               | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Data Policy                    | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |



| Policy Name   | Current Policy Owner   | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|---|--|---------------------------|------------------------------|------------------------------|---|
| Debt Management Policy                                      | Finance & Administration   | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Delays and Cancellations                                    | University Police  | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Deposits to the Kentucky State University Foundation        | Office of Institutional Advancement  | 11/28/2023                | 12/31/2023                   | Yes                          |   |
| Disbursements from the Kentucky State University Foundation | Office of Institutional Advancement  | 11/28/2023                | 12/31/2023                   | Yes                          |   |
| Discrimination and Harassment Policy                        | Human Resources  | 8/9/2024                  | No                           | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Dismissal from the University                               | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Document Retention Policy                                   | General Counsel  | 8/9/2024                  | No due date                  | Yes                          | 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                  | Yes                          | 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                          |   |
| Dual Enrollment/Dual Credit Policy                          | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |



| Policy Name                            | Current Policy Owner                                     | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|--|--|---------------------------|------------------------------|------------------------------|---|
| Email Policy                           | Finance & Business Affairs                               | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Emergency Conditions Policy            | Human Resources  | 8/9/2024                  | No due date                  | Yes                          | 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                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Employee Grievance Policy              | Academic Affairs   | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| Employment and Job Posting             | Academic Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Employment of Students Policy          | Human Resources  | 8/9/2024                  | No due date                  | Yes                          | 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                  | Yes                          | 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                  | Yes                          | 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                  | Yes                          | 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                  | Yes                          | 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? (Y/N) | Policy Notes  |
|-------------------------------------|---|----------------------------|------------------------------|------------------------------|---|
| Established Work Rules Policy       | Human Resources   | 8/9/2024                   | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Establishment of Kentucky Residency | Academic Affairs  | Unknown                    | 12/31/2024                   | Due Later                    |   |
| Ethics Hotline Policy               | Board of Regents, Finance & Business Affairs, and General Counsel | 11/28/2023                 | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Board.                   |
| External Reporting Policy           | Finance & Administration  | 8/9/2024                   | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Faculty Benefits                    | Human Resources   | Unknown, but probably 2018 | 12/31/2024                   | Due Later                    |   |
| Faculty Handbook                    | Academic Affairs  | 8/27/2019                  | 12/31/2024                   | Due Later                    |   |
| Family and Medical Leave Policy     | Human Resources   | 8/9/2024                   | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| FERPA Policy                        | Academic Affairs  | Unknown                    | 12/31/2024                   | Due Later                    |   |
| Finance & Business Affairs Policies | Finance & Business Affairs  | 4/30/2010                  | 12/31/2024                   | Due Later                    |   |
| General Education Transfer Policy   | Academic Affairs; Student Affairs                                 | Unknown                    | 12/31/2024                   | Due Later                    |   |



| Policy Name  | Current Policy Owner                        | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|--|---|---------------------------|------------------------------|------------------------------|---|
| General Ledger and Chart of Accounts Policy              | Finance & Administration                    | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Gift Acceptance  | Academic Affairs                            | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Grading System   | Academic Affairs                            | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Graduate Catalogue                                       | Academic Affairs                            | 2020                      | 12/31/2024                   | Due Later                    |   |
| Graphics Standards Manual                                | Brand Identity/Marketing                    | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Grievance Policy   | Academic Affairs                            | Unknown                   | No due date                  | Due Later                    |   |
| Holiday Policy   | Human Resources; Finance & Business Affairs | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| HR Policy Manual   | Human Resources                             | 3/26/2013                 | 12/31/2024                   | Due Later                    | Some related interim policies are completed and included in this table.                           |
| Instructional Technology/Online Course Enrollment/Access | Academic Affairs                            | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Integrity and Ethics                                     | Office of General Counsel; Human Resources  | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Internal Audit Policy Manual                             | Internal Auditor                            | Unknown                   | 12/31/2024                   | Due Later                    |   |
| International Students                                   | Unspecified                                 | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Introductory Period Policy                               | Human Resources                             | 8/9/2024                  | No due date                  | Yes                          | 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? (Y/N) | Policy Notes  |
|---|---|---------------------------|------------------------------|------------------------------|---|
| IRB Guidelines                            | Office of Research, Grants  | 9/1/2023                  | 12/31/2023                   | Yes                          |   |
| IT Audit and Accountability               | Finance & Business Affairs  | 12/18/2023                | 12/31/2023                   | Yes                          |   |
| IT Password Policy                        | Information Technology and Department of Finance & Business Affairs | 12/18/2023                | 12/31/2023                   | Yes                          |   |
| IT Security Policy                        | Finance & Business Affairs  | 12/18/2023                | 12/31/2023                   | Yes                          |   |
| K-Book (Student Handbook)                 | Student Affairs   | 7/1/2022                  | 12/31/2023                   | No                           |   |
| Leave of Absence Policy                   | Human Resources   | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Maintaining Students Records              | Finance & Business Affairs  | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Management and Financial Reporting Policy | Finance & Administration  | 8/9/2024                  | No due date                  | Yes                          | 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                  | Yes                          | 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                          |   |
| Naming or Renaming Policy                 | Office of the President;<br>Office of Institutional Advancement     | Unknown                   | 12/31/2024                   | Due Later                    |   |



| Policy Name   | Current Policy Owner                       | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|---|--|---------------------------|------------------------------|------------------------------|---|
| Nepotism Policy                                       | Human Resources; Board of Regents          | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| Non-Capital Equipment and Inventory Tracking Policy   | Finance & Administration                   | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Non-Fraternization Policy                             | Office of General Counsel; Human Resources | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Office of Internal Audit Policies & Procedures Manual | Internal Auditor                           | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Online Learning Policy                                | Academic Affairs                           | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Open Records Policy                                   | Unspecified                                | 12/18/2023                | 12/31/2023                   | Yes                          |   |
| Outside Activities                                    | Finance & Business Affairs                 | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Outside Employment and Activities Policy              | Human Resources                            | 12/18/2023                | No due date                  | Yes                          | 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                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Philanthropic Donations From Faculty and Staff        | Office of Institutional Advancement        | 6/20/2023                 | 12/31/2023                   | Yes                          |   |
| Photo Release   | VP Nathalie Evans                          | Unknown                   | 12/31/2024                   | Due Later                    |   |



| Policy Name  | Current Policy Owner                                     | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|--|--|---------------------------|------------------------------|------------------------------|---|
| Policy on Internal Endowment Agreements                  | Institutional Advancement and Finance & Business Affairs | 11/28/2023                | No due date                  | Yes                          | 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                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Board.                   |
| Policy on Policies                                       | Board of Regents; Office of General Counsel              | 2/16/2024                 | 12/31/2024                   | Yes                          |   |
| Policy on Policies Appendices                            | Board of Regents; Office of General Counsel              | 7/15/2022                 | 12/31/2024                   | Due Later                    |   |
| Privacy Policy   | Human Resources  | 8/9/2024                  | No due date                  | Yes                          | 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                  | Yes                          | 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                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Readmission to the University                            | BREDS Office   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Recruitment and Hiring Policy                            | Human Resources  | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Returned Check Policy                                    | Finance & Business Affairs                               | 12/18/2023                | 12/31/2023                   | Yes                          |   |



| Policy Name                                 | Current Policy Owner                         | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes  |
|---|--|---------------------------|------------------------------|------------------------------|---|
| Satisfactory Academic Progress              | Finance & Business Affairs                   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Shared Sick Leave Policy                    | Human Resources                              | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| Sick Leave Policy                           | Human Resources                              | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| Software Policy                             | Finance & Business Affairs                   | 8/9/2024                  | 12/31/2024                   | Yes                          |   |
| Space Management Policy                     | President and Finance & Business Affairs     | 11/28/2023                | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Board.                   |
| Sponsored Programs                          | Office of the President                      | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Staff Senate Constitution                   | Unspecified                                  | 6/4/2020                  | 12/31/2024                   | Due Later                    |   |
| Standard Workweek and Hours Policy          | Human Resources                              | 8/9/2024                  | No due date                  | Yes                          | The policy was added to the schedule by Moss Adams after approval by the Office of the President. |
| Student Athlete Handbook                    | Unspecified                                  | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Student Complaints                          | Academic Affairs                             | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Student Financial Aid Policy                | Finance & Business Affairs                   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Student Government Association Constitution | Unspecified                                  | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Students in Research Policy                 | Academic Affairs                             | 2012 or 2013              | 12/31/2024                   | Due Later                    |   |
| Study Abroad Policy                         | Global Strategies and International Affairs, | 11/28/2023                | No due date                  | Yes                          | 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? (Y/N) | Policy Notes  |
|--------------------------------|--|---------------------------|------------------------------|------------------------------|---|
|                                | Academic Affairs & Student Affairs, and Registrar                                  |                           |                              |                              |   |
| Support Services Animal Policy | Student Affairs, Accessibility and Disability Resource Center, and General Counsel | 11/28/2023                | 12/31/2023                   | Yes                          |   |
| Technology Complaints Policy   | Finance & Business Affairs   | 8/9/2024                  | 10/31/2024                   | Yes                          |   |
| Telecommute Policy             | Finance & Business Affairs   | Unknown                   | N/A                          | N/A                          | Policy temporarily revoked by the President. Pending approval from the Board.                     |
| Temporary Telecommuting Policy | Finance & Business Affairs   | Unknown                   | N/A                          | N/A                          | Policy revoked by the Board.  |
| Termination Policy             | Human Resources  | 8/9/2024                  | No due date                  | Yes                          | 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                          |   |
| Title IV Policy                | Finance & Business Affairs   | 12/5/2019                 | 12/31/2024                   | Due Later                    |   |
| Title IX Policy                | Office of General Counsel  | 9/3/2020                  | 12/31/2024                   | Due Later                    |   |
| Trainings Policy               | Finance & Business Affairs   | Unknown                   | 12/31/2024                   | Due Later                    |   |
| Transcript Requests            | Academic Affairs   | 12/18/2023                | 12/31/2023                   | Yes                          |   |



| Policy Name                                    | Current Policy Owner                             | Last Policy Revision Date | New Policy Revision Deadline | Completed by Deadline? (Y/N) | Policy Notes   |
|--|--|---------------------------|------------------------------|------------------------------|--|
| Tuition Refund Policy                          | Office of the Bursar; Finance & Business Affairs | Unknown                   | 12/31/2024                   | Due Later                    |  |
| Tuition Waivers                                | Finance & Business Affairs                       | Unknown                   | 12/31/2024                   | Due Later                    |  |
| Undergraduate Catalogue                        | Unspecified                                      | Unknown                   | 12/31/2024                   | Due Later                    |  |
| University Equipment                           | Finance & Business Affairs                       | 2019                      | 12/31/2024                   | Due Later                    | 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                   | Due Later                    |  |
| Use of University Internet for Faculty & Staff | Finance & Business Affairs                       | Unknown                   | 12/31/2024                   | Due Later                    |  |
| Use of University Internet for Students        | IT   | Unknown                   | 12/31/2024                   | Due Later                    |  |
| Vacation Leave Policy                          | Unspecified                                      | 8/9/2024                  | 12/31/2024                   | Yes                          | 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                          |  |
| Workplace Health, Safety, and Security Policy  | Human Resources                                  | 8/9/2024                  | No due date                  | Yes                          | 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? (Y/N) | Policy Notes  |
|---------------------------|----------------------|---------------------------|------------------------------|------------------------------|---|
| Workplace Violence Policy | Human Resources      | 8/9/2024                  | No due date                  | Yes                          | 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                  | Yes                          | 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 | 1                  |
| Policies Due Later                   | 73                 |
| N/A (removed policies)               | 2                  |
| Total Policies                       | 158                |

