Kentucky State University

MANAGEMENT IMPROVEMENT PLAN
QUARTERLY REPORT FOR Q3 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 3 2024 (January 1, 2024 through March 31, 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 Q3 2024.

- **Partially Implemented:** Steps toward implementation were noted as of Q3 2024; however, KSU deliverable exceptions were identified.

- **Not Implemented:** Evidence of implementation or steps toward implementation by KSU were not available as of Q3 2024.

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

II. VALIDATION SUMMARY

A. ELEMENT 1: POLICIES AND PROCEDURES

Element 1 is related to the need to create a comprehensive catalog and review of University policies and procedures to ensure efficiency and compliance with state and federal law.

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
1.1.1	Review all University policies and procedures for compliance with the Policy on Policies.	Summative Report	Q2 FY 2024	The Policy on Policies was updated, effective February 2024. KSU is working on reviewing all University policies and procedures for compliance with the Policy on Policies as part of its policy revision project (see Appendix A).	Partially Implemented
1.3.1	Review all policies and procedures and revise for content… must be completed by a specific data specific by CPE.	The Gold Book, Bylaws of Kentucky State University Revised Policy	Q2 FY 2024	The Gold Book was approved by the KSU Board of Regents (the Board) at the November 28, 2023 Board meeting.	Implemented
1.4.1	Review all policies and procedures and revise for content… must be completed by a specific data specific by CPE.	Revised Faculty Handbook	Q3 FY2024	The current Faculty Handbook was last updated in 2019. KSU staff reported they are working on creating three handbooks that will be applicable for undergraduate, graduate, and online classes.	Partially Implemented
1.5.1	Review all policies and procedures and revise for content… must be completed by a specific data specific by CPE.	Revised HR Policy Manual	Q3 FY2024	KSU staff reported they are working on updating the HR Policy Manual. According to the policy revision schedule (Appendix A), the HR Policy Manual was expected to be completed by the end of March 2024 but has not yet been completed.	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
1.6.1	Review all policies and procedures and revise for content… must be completed by a specific data specific by CPE.	The K-Book, The Kentucky State University Student Handbook Revised Policy	Q2 FY 2024	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.	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 polices listed below, which must be completed by a date specified by CPE. The Gold Book, Bylaws of Kentucky State University, The Faculty Handbook, Human Resource Policy Manual, The K-Book, The Kentucky State University Student Handbook	Policy review and revision schedule	Q4 FY 2023	KSU developed a policy review and revision timeline and provided it to CPE (Appendix A). All policies and procedures are scheduled to be reviewed by December 2024.	Implemented
1.7.2	Review all policies and procedures and revise for content… must be completed by a specific data specific by CPE.	Revised Policies	Separate Schedule	A separate schedule (Appendix A) for all policies has been developed and departments are working on revising University policies and procedures. Based on the schedule, 80 policies should have been completed by the end of March 2024 but only 35 have been completed so far, two of which were approved by the Board in February 2024.	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
1.9.1	Digitization of Student Records	Contract award for a qualified vendor	Q3 FY 2024	KSU issued a request for proposal (RFP) for document digitization and storage and has received one vendor proposal so far; however, KSU staff have not selected and contracted with a vendor yet.	Partially Implemented

Validation Summary

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

B. ELEMENT 2: SALARY RANGES

Element 2 is related to the need for guidelines for 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.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				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.	
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	Q4 FY 2023	KSU provided restructuring proposals for Student Affairs and Academic Affairs. Moss Adams requested clarification if all positions had been reviewed and if there are any other planned restructures. In addition, staff reported they are working on updating the organization chart, which was estimated to be completed in January 2024 but has not been provided yet.	Partially Implemented
2.3.1	Identify positions that should be eliminated or reconstituted to meet the needs of the University.	Summative Report	Q4 FY 2023	Staff reported the process to review staffing levels is expected to be completed in 2024.	Partially Implemented
2.4.1	Establish descriptions for all positions, including any qualification requirements and an outline of duties and responsibilities.	Summative Report	Q4 FY 2023	HR sent a notification to staff in December 2023 requesting all supervisors review, evaluate, and submit departmental job descriptions to HR by January 12, 2024. HR provided instructions and a job description template to all supervisors to support this work.	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				Staff reported this work would be completed at the end of January 2024 but staff have not provided a summative report on the progress to Moss Adams since December 2023.	
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	Q2 FY 2024	Staff reported the summative report and guidelines were expected to be completed after the Gallagher total compensation survey (2.5.1) was completed at the end of 2023 but staff have not provided an update to Moss Adams on the progress of this work.	Partially Implemented
2.6.1	Once new salary and benefit guidelines are adopted, all current salaries shall be adjusted to conform with new guidelines.	List of all employees, title, salary, and adjustments (if any)	Q3 FY 2024	This objective is pending the completion of objective 2.5.2.	Not 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	Quarterly	The protocols for adding and subtracting positions from the master position list are awaiting approval from senior administration. Once the process is finalized, Moss Adams will review the master position list	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
		position list review		compared to quarterly hirings, dismissals, and reassignments on a quarterly basis for at least two quarters.	
2.9.1	Benchmark university administrators to peer institutions per functional area and develop a plan to realign staffing in accordance with benchmarks. Evaluate the current organizational structure of KSU, which shall include, but not be limited to: a. Benchmarking the number of executive level administrative positions against peer institutions b. Reviewing the number of Deans (colleges), Chairs (departments), program coordinators and their related titles c. Assessing the span of control for different unit leads and reporting structures	Summative Report	Q3 FY 2024	KSU reported this in progress but has not yet provided evidence of completion.	Partially Implemented

Validation Summary

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

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Total Objectives	13	13	12*	12	

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 is related 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	Q3 FY 2023	No documentation has been provided for this deliverable.	Not 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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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 compositions and responsibilities of its existing Board committees at its quarterly July 2023 meeting.	Implemented
3.5.1	Establish an Audit and Compliance Committee and define its relationship to the internal auditor.	Creation of New Committee	Q4 FY 2023	The KSU Board approved the creation of a Finance and Audit Committee at its quarterly July 2023 meeting.	Implemented
3.7.1	Receive approval of KSU's new Board member orientation programs per KRS 164.020(25)(c).	Orientation Program Curriculum	Q2 FY 2024	KSU staff reported the orientation program will be updated, but no new board members have joined so the process to update the program has not yet started.	Not 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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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
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

Validation Summary

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

Objectives 3.6.1 and 3.11.1 were listed in the summary table above in prior quarters but were moved to separate tables below to better show the status of the recurring objectives.

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	Q2 FY 2025
3.6.1	Establish a regular meeting calendar annually for both the full board and board committees.	Calendar	The Board approved meeting dates for the next fiscal year. This objective will be evaluated again at Q2 2025.	Implemented	

Validation Summary

Deliverable Status	Q2 FY 2024	Q2 FY 2025
Objectives Implemented	1	
Objectives Partially Implemented	0	
Objectives Not Implemented	0	
Undetermined	0	
Due Later	0	
Total Objectives	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
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. No additional documentation has been provided to Moss Adams since August 2023 to verify ongoing participation each quarter.	Partially Implemented	Implemented	Partially Implemented	Not Implemented	

Validation Summary

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

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Total Objectives	1	1	1	1	

D. ELEMENT 4: ACADEMIC PROGRAMS

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

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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
	Evaluate potential new program offerings aligned with the University's mission and supported by market demand.	proposal development plan		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.	
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	Q2 FY 2024	KSU provided curriculum updates for the AAS Nursing program and Math degrees and provided a tracking spreadsheet to track progress for other programs. The spreadsheet indicates 15 of 27 programs listed have gone through Curricular Analytics.	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 2023	KSU provided examples of program plans that have been aligned with CPE's academic program inventory and degree plan site. KSU also reported a process is in place to ensure programs are in alignment. KSU continues to align degree programs with this process but not all programs currently align with the CPE's Program Inventory and degree plan site.	Partially Implemented
4.9.1	Evaluate course offering schedules and program degree plans to maximize efficiency and promote retention, progression, and graduation.	Summative report and updated course offering schedule	Q1 FY 2024	Staff provided 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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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	Q2 FY 2024	KSU staff provided the February 2024 Board meeting minutes that included the policy and handbook for the Credit for Life program. Moss Adams is waiting for KSU to confirm if there is a standard evaluation for instructors when reviewing portfolios.	Partially 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 2023	Staff reported an RFP was posted to achieve this objective, but it did not yield a suitable provider. KSU has since submitted a new plan to CPE to support the implementation of the School of Education redesign and the University Curriculum review process.	Partially 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 2023	Staff reported they will discuss next steps for this objective soon.	Not Implemented
4.13.1	Determine appropriate class sizes, approval processes, and pay structures for faculty overload and adjunct faculty in conjunction with the previously described salary band study.	Summative report and updated HR policy	Q4 FY 2023	Staff reported appropriate class sizes, approval processes, and pay structures for faculty overload and adjunct faculty have been determined, but a supporting updated HR policy was not provided.	Partially Implemented
4.17.1	Evaluate the curriculum for all non-educator preparation programs.	Posted RFP and contract awarded	Q4 FY 2023	Staff reported an RFP was posted to achieve this objective, but it did not yield a suitable provider. KSU has since submitted a new plan to CPE to support the implementation of non-educator preparation programs.	Partially Implemented

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

Validation Summary

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

E. ELEMENT 5: FINANCE

Element 5 is related 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 2024	Staff provided evidence that two contracts were terminated and reported a comprehensive review of remaining contracts is forthcoming. KSU's new budget director is reportedly working on this process. Staff also provided a list of contracts, leases, utilities, software, and memorandum of agreements for fiscal year 2024. This list does not include evidence of an evaluation of the contracts or agreements to determine institutional need.	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 ongoing accounting issues directly tied to improving the accounting and reporting systems.	Implemented
5.2.6	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other	Revise and update Business Procedures Manual	Q2 FY 2024	KSU staff reported they are in the process of revising the Business Procedures Manual. The Board approved several policies including the Policy on Deposits, Policy on Disbursements, Contract Management	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
	financial information to the Board of Regents.			Policy, Space Management Policy, Ethics Hotline Policy, and the Collections Policy at the November 2023 Board meeting.	
5.3.1	Outsource or co-source the internal audit function and reinstate the externally managed tip line.	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 tip line.	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 tip line.	Create external tip line 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 tip line.	Update KSU's website to make the hotline more easily accessible to employees and the public	Q1 FY 2024	KSU's website has been updated to include the tipline information.	Implemented
5.3.7	Outsource or co-source the internal audit function and reinstate the externally managed tip line.	Provided training on the tip line and related policies and procedures to	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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
		the entire organization			
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.	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	Q4 FY 2023	Staff reported the chart of accounts is being revised and is pending the new University organizational structure.	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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.7.1	Complete the Banner accounting system optimization project and ADP payroll system transition to Banner.	Completed optimizations by module	Q2 FY 2024	KSU reported the Banner optimization project continues with support from Ellucian, and the Board approved a work order for additional services through 2024.	Partially Implemented
5.7.2	Complete the Banner accounting system optimization project and ADP payroll system transition to Banner.	Summative report on necessary optimizations	Q2 FY 2024	KSU submitted a report on the Banner optimization project with support from Ellucian and noted the Board approved a work order for additional services through 2024.	Implemented
5.8.1	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 2023	KSU reported there is not currently an articulated account of all necessary deferred maintenance for each building. KSU is working with a consulting firm to assess facilities on campus. 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.	Partially Implemented
5.9.1	Implement an enterprise risk management process to identify, evaluate and mitigate key risks facing	Create BOR committee for enterprise risk	Q3 FY 2024	KSU's external auditor, CBIZ, completed an Enterprise Risk Assessment at the end of 2023 which	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
	the institution and higher education industry, including strategic, operational, financial and compliance risks.	management or assign to existing committee		was presented at the November 2023 Finance and Audit Committee and Investment and Advancement Committee Board meeting. Moss Adams is confirming if this committee is officially responsible for risk management.	
5.9.2	Implement an enterprise risk management process to identify, evaluate and mitigate key risks facing the institution and higher education industry, including strategic, operational, financial and compliance risks.	Summative Report	Q3 FY 2024	KSU provided the external audit report from CBIZ on internal controls and financial risk management. This report shows progress in on risk management.	Partially Implemented
5.10.1	Develop appropriate policies and procedures governing the key functions of treasury management, including cash management, operating investment management, debt management and internal loans.	Cash and Treasury management procedures manual	Q4 FY 2023	Moss Adams reviewed a working draft of how state accounts are managed, and a Treasury Management policy related to state deposits. Staff did not provide other cash management, operating investment management, debt management, and internal loans policies and procedures.	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
5.15.1	Determine professional organizations that provide resources to assist the	Summative report	Q1 FY 2024	KSU provided a list of professional organizations that provide resources to	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
	University with planning and evaluating effectiveness and secure membership.			assist the University with planning and evaluating effectiveness and secure membership.	
5.16.1	Encourage finance staff to attend the College Business Management Institute (CBMI).	Registration and report of attendance	Q1 FY 2024	Moss Adams reviewed registration for four staff to attend CBMI in 2023: Rachelle Ashcraft, Tonya Walker, Danielle Barber, and Justin Peach.	Implemented
5.17.1	Incorporate National Association of College and University Business Officers (NACUBO) Financial Accounting and Reporting Manual for Higher Education (FARM) as a guiding document for all business procedures.	Revised business procedures document	Pending reassigned deadline at the June 21, 2024 Council meeting	KSU staff reported they are currently reviewing FARM for incorporation into procedures, but no documentation was provided.	Partially Implemented
5.18.1	Complete a software audit to determine if all purchased and licensed software is necessary and being used effectively.	Summative Report	Q2 FY 2024	KSU staff reported the software audit continues to be in progress. Staff provided a list of contracts, leases, utilities, software, and memorandum of agreements for fiscal year 2024. This list does not include evidence of an evaluation of the contracts or agreements to determine institutional need.	Partially Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Objectives Implemented	4	8	21	21	
Objectives Partially Implemented	6	8	7	10	
Objectives Not Implemented	3	1	0	0	

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Undetermined	4	0	1	0	
Due Later	23	23	10	6	
Total Objectives	40	40	*39	39	

*Objective 5.8.3 was moved to the recurring section.

Recurring Quarterly Objectives

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

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
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	Staff provided budget position listings for December through February. Staff reported the budget director continues working on a reconciliation of budgeted positions to departmental budgets.	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, Auxiliaries, Land Grant Match, and Asset Preservation	Moss Adams verified budget to actual reports were completed for December 2023 and January 2024 but were not completed for February 2024.	Implemented	Partially Implemented	Implemented	Partially Implemented	

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
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	KSU provided a draft of the budget projections with projections for some budgeted items in December 2023 and January 2024, but no budget projections were provided for February 2024. Staff reported they are working on developing a comprehensive budget projection report.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	
5.2.2	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Clearing accounts reconciled within 14 days of end of each month	Moss Adams reviewed clearing account reconciliation reports submitted by staff and noted the clearing accounts have not been reconciled. Staff noted reconciliations are still in progress for December through February, and KSU is working with Ellucian and the Bursar to complete monthly clearing accounts.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	
5.2.3	Improve the accounting and reporting system, as well as internal controls over financial reporting,	Bank accounts reconciled within 14 days	Staff did not provide bank reconciliations for December 2023 and staff noted several bank reconciliations are still in progress for January	Implemented	Partially Implemented	Partially Implemented	Partially Implemented	

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
	and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	of end of each month	and February. KSU reported they are working with Ellucian to complete all bank reconciliations, but this work has not been completed.					
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 14 days of end of each month	Moss Adams reviewed December, January, and February closing entries but several questions about the closing process remain outstanding, including questions about the reconciliation of auxiliary and fuel charges. In addition, closing entries for bank interest, endowments, investments, and loans were not consistently provided each month.	Partially Implemented	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	Month closed by the 15th day of each month	Moss Adams verified December 2023, January 2024, and February 2024 months were reported as closed in Banner by the 15th day of each month. However, Moss Adams was unable to	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
	Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.		verify all month-end procedures were completed by the 15th of the month because KSU has not yet finalized a month-end close checklist.					
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)	KSU provided the Statement of Revenues, Expenses, and Changes in Net Position for December 2023 and January 2024 but not February 2024. As noted in objective 5.2.5, Moss Adams was unable to verify whether all month procedures were complete and accurate, so Moss Adams was unable to verify the accuracy of the statement. The unreconciled bank accounts and clearing accounts indicate the statements are not complete.	Partially Implemented	Implemented	Implemented	Partially Implemented	
5.2.8	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide	Statement of Net Position by 15th of each month (cash flow and trial balance)	KSU provided the Statement of Net Position for December 2023, January 2024, and February 2024. As noted in objective 5.2.5, we were unable to	Not Implemented	Not Implemented	Partially Implemented	Partially Implemented	

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
	quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.		verify all month procedures were complete and accurate, so Moss Adams was unable to verify the accuracy of the statement. The unreconciled bank accounts and clearing accounts indicate the statements are not complete.					
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	Moss Adams reviewed credit card reconciliations for December 2023, January 2024, and February 2024, but several questions about the reconciliation process remain outstanding, including if there are travel request forms for all Diners Club transactions and what the status of "rejected" request forms means. Moss Adams also has questions about P-Card transactions, which did not appear to reconcile in January 2024, and the P-Card transactions were not provided in December 2023 nor	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	**Q1 FY 2024**	**Q2 FY 2024**	**Q3 FY 2024**	**Q4 FY 2024**
			February 2024. Lastly, Moss Adams was missing some invoices to verify all transactions were reconciled.					
5.2.11	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Balance of asset preservation fund reserves for month-end	Moss Adams reviewed the asset preservation reserve amount and transaction listing for December 2023 through February 2024 showing the asset preservation balance increased by $388,400 in the quarter. In February 2024, a detailed list of asset preservation transactions was not provided to verify the month-end balance appeared reasonable.	Partially Implemented	Partially Implemented	Implemented	Partially Implemented	
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	Accounts payable aging summary	Moss Adams reviewed the accounts payable (AP) aging details for December 2023, January 2024, and February 2024 but have some outstanding questions on the AP process including backup support. In January 2024, Moss Adams noted a potential error in the	Partially Implemented	Implemented	Partially Implemented	Partially Implemented	

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
	other financial information to the Board of Regents.		reconciliation. In February 2024 KSU did not provide AP aging details.					
5.3.3	Outsource or co-source the internal audit function and reinstate the externally managed tip line.	Reinstitute external tip line	The external tip line 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	
5.3.6	Outsource or co-source the internal audit function and reinstate the externally managed tip line.	Monitor execution of internal audit plan and delivery of audit reports to the audit committee	The internal auditor presented audit updates at the January 2024 Board meeting.	Not Implemented	Implemented	Implemented	Implemented	
5.3.8	Outsource or co-source the internal audit function and reinstate the externally managed tip line.	Quarterly reports on tip line activity provided to the audit committee	No tipline activity reports were provided to Moss Adams in Q4 FY 2023. In Q1 and Q2 FY 2024, KSU reported all tipline activity is reported directly to the Board but an official report of this information was not documented.	Not Implemented	Partially Implemented	Partially Implemented	Implemented	

#	Objective	Deliverable	Validation Comments	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
			In Q3 FY 2024, a tipline activity report was provided to the Board in April 2024.					
5.5.1	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Monthly report of collection activity	KSU provided reports of currently enrolled students and Keys 2 Recovery collection reports for December 2023 and January 2024 but the February 2024 report provided appeared to be the same as the January report and no additional information was provided. Collection activity in December and January totaled $6,823.00.	Partially Implemented	Partially Implemented	Implemented	Partially 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	Monthly report of outstanding student balances	Moss Adams verified KSU has reports of outstanding students balances for December 2023, January 2024, and February 2024 but KSU did not provide detailed transaction listings in January or February to verify the outstanding student balance amount. The total balance of outstanding student	Partially Implemented	Implemented	Implemented	Partially Implemented	

The table header spans "Validation Results" across the Q4 FY 2023, Q1 FY 2024, Q2 FY 2024, Q3 FY 2024, and Q4 FY 2024 columns.

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
	Kentucky's Department of Revenue.		bills decreased from November to December by about $1.7 million then increased by about $4.5 million from December to January and increased by another $2 million from January to February.					
5.8.3	Implement a long-range planning process to support the strategic and capital investment decision-making process.	Asset Preservation Funding Allocation Program	Moss Adams reviewed the Asset Preservation spreadsheet showing the allocation of asset preservation by project as of June 2023 and another report as of December 2023, but documentation detailing the asset preservation program, such as policies and procedures, was not provided.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	
5.12.1	Implement quarterly reporting to the Board of Regents on the President's travel, entertainment, and discretionary expenses.	Quarterly report	KSU staff did not provide a quarterly report in Q3 FY 2024 on the president's travel, entertainment, and discretionary expenses.	Partially Implemented	Implemented	Implemented	Not Implemented	

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

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Objectives Implemented	3	7	8	3	
Objectives Partially Implemented	13	11	11	15	
Objectives Not Implemented	3	1	0	1	
Undetermined	0	0	0	0	
Total Objectives	19	19	19	19	

Recurring Annual Objectives

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

#	Objective	Deliverable	Validation Comments	Validation Results			
				Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025
5.1.5	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Annual Budget Variance Report	KSU provided the FY 2023 budget to actual report that was presented to the Board.	Implemented	N/A		
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 the draft cash forecast as of August 31, 2023, which includes forecasted to actual cash over the next fiscal year ending June 2024. To date, KSU has updated the monthly actuals.	Implemented	N/A		

#	Objective	Deliverable	Validation Comments	Validation Results			
				Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025
5.2.10	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Annual Financial Statement Analysis	The 2023 Financial Statement Audit has not been completed yet. The external auditors finished the 2021 audit in October of 2023 and then initiated the 2022 audit, which is in progress.	N/A	Not Implemented		
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, specifically, the dollars raised each fiscal year.	N/A	Implemented		

Validation Summary

Deliverable Status	Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025
Objectives Implemented	2	0		
Objectives Partially Implemented	0	1		
Objectives Not Implemented	0	1		
Undetermined	0	0		
Due Later	2	2		

Deliverable Status	Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025
Total Objectives	4	4		

F. ELEMENT 6: STUDENT SUCCESS

Element 6 is related 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	Q4 FY 2023	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	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				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.	
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	Q4 FY 2023	Staff reported training was provided to staff and faculty members who will serve as adjuncts for the first-year experience course (KSU 118). Participants were given the opportunity to provide feedback on the course and propose assignments to enhance the course. An RFP was posted in February 2024, but a vendor has not been selected yet. The redesigned course is expected to be offered in Fall 2024.	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 2023	Staff reported KSU is continuing to work on improving processes at the opening of each academic term. To improve processes moving forward, the Division of Student Affairs plans to optimize and better integrate its systems to support automatic entry of housing charges and key card activation and has established key dates for opening academic term processes. Additionally, the Office of Admissions will coordinate New Student Orientation. This objective is	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				expected to be implemented in 2024-2025 academic year.	
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
6.10.1	Evaluate athletics programming (including the marching band) and structures to improve processes around enrollment, recruitment and student success measures and determine the cost benefit of athletic program offerings, recommending any necessary restructuring, including competition level and conference affiliation.	Summative Report	Q1 FY 2024	KSU provided a draft annual review of athletics and another document reviewing the state of athletics, which reference several pieces of the objective but do not fully evaluate enrollment, recruitment and student success, cost benefit of athletic program offerings, or restructuring within athletics.	Partially 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	Q4 FY 2023	Staff reported KSU continues to participate in the four-year Jed Foundation Program. KSU aims to	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
		Health First Aid training		launch Mental Health First Aid training in Fall 2024.	
6.13.1	Create a center for Global Learning and International Student Services.	Submission of the plan that includes, but is not limited to, a detailed rationale supporting the proposal containing relevant data and milestones and objectives with a corresponding timetable	Q3 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

Validation Summary

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

G. ELEMENT 7: STUDENT ACADEMIC PROGRESS

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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
7.2.1	Meet first- to second-year retention and progression targets to support completion goals (graduation rate and degrees conferred).	N/A	Q2 FY 2024	No documentation or update provided.	Not Implemented
7.6.1	Develop a system to manage institution-wide and program/departmental student cohorts to improve completion rates.	Summative Report and Implementation Plan	Q2 FY 2024	KSU provided an updated summative report detailing the system put in place to manage institution-wide and program student cohorts to improve completion rates.	Implemented
7.7.1	Implement a predictive analytics model to develop a student recruitment profile and early warning system for enrolled students.	Summative Report and Implementation Plan	Annually Q2	No documentation or update has been provided.	Not Implemented

Validation Summary

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Objectives Implemented	0	0	1	1	
Objectives Partially Implemented	0	0	0	0	
Objectives Not Implemented	1	0	2	2	
Undetermined	0	0	0	0	

Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Due Later	6	7	3	3	
Total Objectives	7	7	6*	6	

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

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	Staff reported KSU is using the Gray Associates' report to identify the online programs they are launching. The list of online programs was identified in a formal report from the consultant, Magellan Learning Solutions. The proposed list of programs was authorized by the KSU President and reviewed by the CPE President. Staff reported Magellan Learning Solutions used the initial review completed by Gray Associates to conduct their own market analysis, yielding similar results.	Implemented
8.3.1	Determine an operating structure for a distinct KSU online subsidiary through an evaluation of the following:	Summative report and	Q3 FY 2024	KSU provided documentation outlining the operating structure for a distinct online subsidiary and included a	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
	a. A separate administrative structure to increase autonomy and innovation in online learning b. Potential financial aid issues associated with an online subsidiary c. The effectiveness of a competency-based, eight-week model for online learning d. The use of a case management model in which students and families are assigned one point of contact throughout the enrollment management process	implementation plan		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.	
8.5.1	Develop an online general education curriculum aligned with CPE's transfer policy.	Curriculum	Q3 FY 2024	KSU staff reported this is in progress but have not yet provided supporting documentation.	Partially Implemented

Validation Summary

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

Policy Name	Current Policy Owner	Last Revision Date	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	Policy added to the schedule by Moss Adams after approval by the Board.
Academic Load	Unspecified	Unknown	1/31/2024	No	
Academic Scholarships	Academic Affairs	Unknown	1/31/2024	No	
Academic Standing	Academic Affairs, Registrar	Unknown	1/31/2024	No	
Active Shooter Emergency Plan	Student Affairs	Unknown	12/31/2023	No	
Admission to University	Student Affairs	Unknown	1/31/2024	No	
Anti-Harassment & Retaliation Protection	Student Affairs	Within last two years	1/31/2024	No	
Appeals to Academic Status	Academic Affairs	Unknown	3/31/2024	No	
Appropriate Usage	Finance & Business Affairs	Unknown	1/31/2024	No	
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	Policy added to the schedule by Moss Adams after approval by the Board.

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Board Training Policy	Kentucky State University Board of Regents	N/A	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Budget Policy and Planning	Finance & Business Affairs	Unknown	1/31/2024	No	
Business Casual Dress Code	Office of the President	Unknown	1/31/2024	No	
Business Manual	Finance & Business Affairs	2010	3/31/2024	No	
Calculating GPA	Academic Affairs	Unknown	1/31/2024	No	
Catalogue of Record	Academic Affairs	Unknown	1/31/2024	No	
Challenge by Examination	Academic Affairs	Unknown	3/31/2024	No	
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	Policy added to the schedule by Moss Adams after approval by the Board.
Computer Replacement Policy	Finance & Business Affairs	Unknown	1/31/2024	No	
Computer Software Policy	Finance & Business Affairs	Unknown	3/31/2024	No	
Concurrent Degrees	Academic Affairs	Unknown	3/31/2024	No	
Conflict of Commitment and Interest	Board of Regents	Unknown	3/31/2024	No	
Consumer Information Guide	Academic Affairs	Unknown	6/30/2024	Due Later	
Contract Management Policy	Finance & Business Affairs; Office of General Counsel	6/30/2023	12/31/2023	Yes	

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Cost-Sharing Policy	Grants & Sponsored Programs	Unknown	1/31/2024	No	
Course Attendance and Title IV	Academic Affairs	Unknown	3/31/2024	No	
Course Enrollment Policy	Academic Affairs	Unknown	1/31/2024	No	
Course Numbering System	Academic Affairs	Unknown	1/31/2024	No	
Course Repeat Policy	Academic Affairs	Unknown	3/31/2024	No	
Course Withdrawal Policy	Academic Affairs	Unknown	3/31/2024	No	
Credit Earning Alternatives	Academic Affairs	Unknown	3/31/2024	No	
Credit Hour Policy	Academic Affairs	Unknown	1/31/2024	No	
Data Classification Policy	Finance & Business Affairs	Unknown	3/31/2024	No	
Data Policy	Academic Affairs	Unknown	3/31/2024	No	
Delays and Cancellations	University Police	Unknown	1/31/2024	No	
Deposits to the Kentucky State University Foundation	Institutional Advancement	11/28/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Deposits to the KSU Foundation, Inc.	Office of Institutional Advancement	6/20/2023	12/31/2023	Yes	
Disbursements from the Kentucky State University Foundation	Institutional Advancement	11/28/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Disbursements from the KSU Foundation, Inc.	Office of Institutional Advancement	6/20/2023	12/31/2023	Yes	
Dismissal from the University	Academic Affairs	Unknown	3/31/2024	No	
Domestic and International Exchange Policy	Global Strategies and International Affairs, Academic Affairs & Student Affairs, and Human Resources	11/28/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Drug- and Alcohol-Free Policy	Human Resources	Unknown	3/31/2024	No	
Dual Enrollment/Dual Credit Policy	Academic Affairs	Unknown	3/31/2024	No	
Email Policy	Finance & Business Affairs	Unknown	3/31/2024	No	
Employment and Job Posting	Academic Affairs	Unknown	1/31/2024	No	
Endowment Investment & Spending Policy	Finance & Business Affairs and Institutional Advancement	12/18/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Establishment of Kentucky Residency	Academic Affairs	Unknown	6/30/2024	Due Later	
Ethics Hotline Policy	Board of Regents, Finance & Business Affairs, and General Counsel	11/28/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Faculty Benefits	Human Resources	Unknown, but probably 2018	3/31/2024	No	
Faculty Handbook	Academic Affairs	8/27/2019	3/31/2024	No	

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
FERPA Policy	Academic Affairs	Unknown	4/30/2024	Due Later	
Finance & Business Affairs Policies	Finance & Business Affairs	4/30/2010	3/31/2024	No	
General Education Transfer Policy	Academic Affairs; Student Affairs	Unknown	4/30/2024	Due Later	
Gift Acceptance	Academic Affairs	Unknown	4/30/2024	Due Later	
Grading System	Academic Affairs	Unknown	1/31/2024	No	
Graduate Catalogue	Academic Affairs	2020	6/30/2024	Due Later	
Graphics Standards Manual	Brand Identity/Marketing	Unknown	3/31/2024	No	
Grievance Policy	Academic Affairs	Unknown	3/31/2024	No	
Holiday Schedule and Leave	Human Resources; Finance & Business Affairs	Unknown	3/31/2024	No	
HR Policy Manual	Human Resources	3/26/2013	3/31/2024	No	
Instructional Technology/Online Course Enrollment/Access	Academic Affairs	Unknown	3/31/2024	No	
Integrity and Ethics	Office of General Counsel; Human Resources	Unknown	1/31/2024	No	
Internal Audit Policy Manual	Internal Auditor	Unknown	6/30/2024	Due Later	
International Students	Unspecified	Unknown	1/31/2024	No	
IRB Guidelines	Office of Research, Grants	9/1/2023	12/31/2023	Yes	

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
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	
Maintaining Students Records	Finance & Business Affairs	Unknown	12/31/2024	Due Later	
Mission Statement	Brand Identity/Marketing	12/18/2023	12/31/2023	Yes	
Naming or Renaming Policy	Office of the President; Office of Institutional Advancement	Unknown	12/31/2024	Due Later	
Nepotism Policy	Human Resources; Board of Regents	Unknown	12/31/2024	Due Later	
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	12/31/2023	No	
Open Records Policy	Unspecified	12/18/2023	12/31/2023	Yes	
Outside Activities	Finance & Business Affairs	Unknown	12/31/2023	No	

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Outside Employment and Activities Policy	Human Resources	12/18/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Philanthropic Donations From Faculty and Staff	Office of Institutional Advancement	6/20/2023	12/31/2023	Yes	
Photo Release	VP Nathalie Evans	Unknown	1/30/2024	No	
Policy on Internal Endowment Agreements	Institutional Advancement and Finance & Business Affairs	11/28/2023	No due date	Yes	Policy 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	Policy 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	
Policy on Service Animals and Emotional Support Animals	Student Affairs, Accessibility and Disability Resource Center, and General Counsel	11/28/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Readmission to the University	BREDS Office	Unknown	12/31/2024	Due Later	
Returned Check Policy	Finance & Business Affairs	12/18/2023	12/31/2023	Yes	
Satisfactory Academic Progress	Finance & Business Affairs	Unknown	12/31/2023	No	
Shared Sick Leave Policy	Human Resources	Unknown	12/31/2024	Due Later	

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Sick Leave Policy	Human Resources	3/1/2021	12/31/2024	Due Later	
Space Management Policy	President and Finance & Business Affairs	11/28/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Sponsored Programs	Office of the President	Unknown	1/31/2024	No	
Staff Senate Constitution	Unspecified	6/4/2020	3/31/2024	No	
Student Athlete Handbook	Unspecified	Unknown	1/31/2024	No	
Student Complaints	Academic Affairs	Unknown	1/31/2024	No	
Student Financial Aid Policy	Finance & Business Affairs	Unknown	12/31/2024	Due Later	
Student Government Association Constitution	Unspecified	Unknown	3/31/2024	No	
Students in Research Policy	Academic Affairs	2012 or 2013	12/31/2024	Due Later	
Study Abroad Policy	Global Strategies and International Affairs, Academic Affairs & Student Affairs, and Registrar	11/28/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.
Support Services Animal Policy	ADRC; Student Affairs; Office of General Counsel	11/28/2023	12/31/2023	Yes	
Technology Complaints	Finance & Business Affairs	8/15/2023	10/31/2024	Due Later	
Telecommute Policy	Finance & Business Affairs	Unknown	N/A	N/A	May need to be revoked.
Temporary Telecommuting Policy	Finance & Business Affairs	Unknown	N/A	N/A	Policy revoked by the Board.

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
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	1/31/2024	No	
Title IX Policy	Office of General Counsel	9/3/2020	1/31/2024	No	
Trainings Policy	Finance & Business Affairs	Unknown	12/31/2023	No	
Transcript Requests	Academic Affairs	12/18/2023	12/31/2023	Yes	
Tuition Refund Policy	Office of the Bursar; Finance & Business Affairs	Unknown	1/30/2024	No	
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	3/31/2024	No	
University Vehicles Policy	Finance & Business Affairs	Unknown	1/31/2024	No	
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 Policy	Unspecified	3/1/2021	1/31/2024	No	
Visiting Student Policy	Academics Affairs; Finance & Business Affairs	12/18/2023	12/31/2023	Yes	
Zero Tolerance Policy	Student Affairs	11/28/2023	No due date	Yes	Policy added to the schedule by Moss Adams after approval by the Board.

Policy Status Summary

Policy Status	Number of Policies
Policies Updated	35
Policies Not Updated by the Deadline	62
Policies Due Later	23
Total Policies	120