



*Proprietary & Confidential*

**Kentucky State University**  
**MANAGEMENT IMPROVEMENT PLAN**  
**QUARTERLY REPORT FOR Q4 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 4 2024 (April 1, 2024 through May 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 Q4 2024.
- **Partially Implemented:** Steps toward implementation were noted as of Q4 2024; however, KSU deliverable exceptions were identified.
- **Not Implemented:** Evidence of implementation or steps toward implementation by KSU were not available as of Q4 2024.
- **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
1.1.1	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 <a href="#">Appendix A</a> ). As of Q4 2024, 31 policies have been completed, 51 interim policies have been completed, 60 policies are overdue, and 12 policies are due later.	Partially Implemented
1.3.1	Review all policies and procedures and revise for content... must be completed by a specific data specified by CPE.	The Gold Book, Bylaws of Kentucky State University Revised Policy	Q2 FY 2024	The Gold Book was approved by the KSU Board of Regents (the Board) at the November 28, 2023 Board meeting.	Implemented
1.4.1	Review all policies and procedures and revise for content... must be completed by a specific data specified 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 faculty teaching undergraduate, graduate, and online classes.	Partially Implemented



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
1.5.1	Review all policies and procedures and revise for content... must be completed by a specific date specified by CPE.	Revised HR Policy Manual	Q3 FY2024	KSU staff are working on updating the HR Policy Manual. Several interim HR policies were established. Staff reported HR policies are scheduled for Board review at the August 9, 2024 Board meeting.	Partially Implemented
1.6.1	Review all policies and procedures and revise for content... must be completed by a specific date specified by CPE.	The K-Book, The Kentucky State University Student Handbook Revised Policy	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 policies 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 ( <a href="#">Appendix A</a> ).	Implemented



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
1.7.2	Review all policies and procedures and revise for content... must be completed by a specific date specific by CPE.	Revised Policies	Separate Schedule	A separate schedule (see <a href="#">Appendix A</a> ) for all policies has been developed and departments are working on revising University policies and procedures. As of Q4 2024, 31 policies have been completed, 51 interim policies have been completed, 60 policies are overdue, and 12 policies are due later.	Partially Implemented
1.8.1	Create and promote an easily accessible and user-friendly policy bank on the KSU website with links to all University policies.	Updated web page	Q4 FY 2024	KSU developed a <a href="#">policy bank</a> 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	Q3 FY 2024	KSU staff reported a contract for digitization of student records has not yet been executed.	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	3
Objectives Partially Implemented	0	0	4	6	6
Objectives Not Implemented	1	0	0	0	0
Undetermined	0	0	0	0	0
Due Later	10	10	5	3	2
Total Objectives	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	Q4 FY 2023	KSU provided restructuring proposals for Student Affairs and Academic Affairs. Moss Adams requested clarification on whether all positions had been reviewed and whether there were any other planned restructures.	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



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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. Staff reported the process is still ongoing as of June 2024.	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	Q2 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 prepared and is undergoing final review and approval.	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	As noted for objective 2.5.2, 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





#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
2.7.2	Establish a master position list and develop protocols for adding and subtracting positions to and from the list.	Finalized modification policy including process for regular master position list review	Quarterly	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 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> <ul style="list-style-type: none"> <li>a. Benchmarking the number of executive level administrative positions against peer institutions</li> <li>b. Reviewing the number of Deans (colleges), Chairs (departments), program coordinators and their related titles</li> <li>c. Assessing the span of control for different unit leads and reporting structures</li> </ul>	Summative Report	Q3 FY 2024	KSU reported this work is in progress but has not yet been completed.	Partially Implemented
2.10.1	Revise the University's organizational chart, reflecting the recommended changes (titles and names), using a consistent nomenclature. Include charts for all units at KSU.	Revised organizational chart	Q4 FY 2024	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
Objectives Implemented	3	3	3	4	4
Objectives Partially Implemented	3	5	6	6	8
Objectives Not Implemented	1	0	0	1	0
Undetermined	0	0	0	0	0
Due Later	6	5	3	1	0
Total Objectives	13	13	12	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 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	Q3 FY 2023	Comprehensive reports from all functional units of the University were provided to the Board in the June 14, 2024 meeting.	Implemented



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



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
3.9.1	Make Regent attendance at the annual CPE Trusteeship conference mandatory.	Board Action	Q3 FY 2023	CPE verified that KSU implemented this objective. The Board took action to state that Board member attendance at the annual CPE Trusteeship conference is expected and strongly recommended.	Implemented
3.10.1	Complete CPE-facilitated training on the history of the University as a state entity that covers its recent financial crisis.	Training Completed	Q4 FY 2023	CPE verified that KSU implemented this objective. The Kentucky Auditor of Public Accounts (APA) report was presented to the Board, which provided the Board with an understanding of KSU's fiscal circumstances.	Implemented
3.12.1	With CPE, develop financial oversight training modules for Regents.	Training Modules	Q1 FY 2024	Financial oversight training was presented to the Board on November 27, 2023.	Implemented
3.13.1	Obtain an external review of the philanthropy strategy and governance structure of related entities, including relationships with the Foundation and Alumni Association.	Summative Report	Q4 FY 2024	KSU staff reported they are working on contract negotiations with a vendor for a review of the philanthropy strategy and governance structure.	Partially Implemented
3.13.2	Issue a Request for Proposal (RFP) for a review of the philanthropy strategy and governance structure of related entities, including relationships with the Foundation and Alumni Association.	Issuance of RFP	Q4 FY 2024	KSU staff issued a request for proposal (RFP) to review the philanthropy strategy and governance structure of related entities and staff are working on contract negotiations.	Implemented



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
3.15.1	Create a self-evaluation process for the Board to be conducted at least every two years to assess Board effectiveness and identify strengths and weaknesses.	Board Policy	Q3 FY 2024	KSU provided the Board Evaluation Questionnaire that assesses the Board's effectiveness and identifies strengths and weaknesses of the Board. This process is referenced in the Gold Book.	Implemented

### 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	12
Objectives Partially Implemented	0	1	0	0	1
Objectives Not Implemented	1	0	1	2	0
Undetermined	0	0	0	0	0
Due Later	10	7	6	3	2
Total Objectives	14*	14*	14*	14	15**

\*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.

\*\*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	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	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	0
Objectives Partially Implemented	1	0	1	0	0
Objectives Not Implemented	0	0	0	1	1
Undetermined	0	0	0	0	0
Due Later	0	0	0	0	0
<b>Total Objectives</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



## 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
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 Workshop, noted above 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





#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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 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 2023	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	Staff reported updates to the general education curriculum were completed in fall 2023. Moss Adams requested additional documentation to verify implementation.	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, which included the policy and handbook for the Credit for Life program. Moss Adams requested clarification on the process for how student work experience is evaluated for credit to ensure consistency in awarding academic credit.	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 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 2023	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 forty percent of the academic programs 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 2023	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
4.15.1	Revise and revamp the governmental services center (KRS 164.357) to provide improved educational services to state government, specifically providing program offerings in public administration leveraging KSU's geographic proximity to Kentucky state government.	Posted RFP and contract awarded	Q4 FY 2024	No documentation was provided for this deliverable.	Not 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 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	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



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
		objectives with a corresponding timetable			

### 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	10
Objectives Partially Implemented	6	4	4	6	5
Objectives Not Implemented	1	1	2	1	1
Undetermined	1	1	2	0	0
Due Later	9	8	6	5	2
Total Objectives	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 2024	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



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.2.1	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Issue RFP and award a contract for accounting services to assist in the addressing ongoing accounting issues	Q3 FY 2023	CPE verified that KSU implemented this objective. In late 2022, KSU entered into a contract with Your Part-Time Controller (YPTC). The vendor provides supplemental accounting services as well as budgeting and forecasting services, allowing KSU to address ongoing accounting issues directly tied to improving the accounting and reporting systems.	Implemented
5.2.6	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Revise and update Business Procedures Manual	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 Policy, Space Management Policy, Ethics Hotline Policy, and the Collections Policy at the November 2023 Board meeting.	Partially Implemented
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



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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 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



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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
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



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.5.4	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Revised collection policy	Q4 FY 2023	KSU provided the Board-approved Collection Policy, which outlines the payment guidelines for students and the collection process.	Implemented
5.6.1	Complete a comprehensive review of expenses to ensure they are charged to the correct functional area and that costs are appropriately allocated to grants and auxiliary units.	Revised chart of accounts	Q4 FY 2023	Staff reported they hired a consultant, YPTC, who is working on this process now. Staff reported this work should be completed no later than September 30, 2024.	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
5.7.1	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. Staff reported optimizations should launch in January 2025.	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
5.7.3	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 2024	KSU provided a plan detailing the work required to transition to Banner.	Implemented





#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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 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	Q3 FY 2024	Staff reported the Finance & Audit Committee has been the de facto committee in charge of risk management. Staff reported they will ask the Board to formally add the charge of risk management to the Finance & Audit Committee's overall charge at the August 2024 meeting.	Partially Implemented
5.9.2	Implement an enterprise risk management process to identify, evaluate and mitigate key risks facing the institution and higher education industry, including strategic, operational, financial and compliance risks.	Summative Report	Q3 FY 2024	KSU staff reported CBIZ is working on the enterprise risk management process. Staff also provided the audit report from CBIZ on internal controls and financial risk management.	Partially 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	Q4 FY 2023	Staff reported they are working with YPTC on developing this manual.	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	Q4 FY 2024	Staff reported they are discussing the evaluation with the Provost.	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	Pending reassigned deadline at the June 21, 2024 Council meeting	KSU staff reported they are currently reviewing FARM for incorporation into procedures.	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 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 reported the budget is complete and will be presented at the August 2024 Board meeting.	Partially 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
Objectives Implemented	4	8	21	21	24
Objectives Partially Implemented	6	8	7	10	11
Objectives Not Implemented	3	1	0	0	0



Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Undetermined	4	0	1	0	0
Due Later	23	23	10	4	1
Total Objectives	40	40	39*	35**	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				
				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	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	Partially Implemented	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
			reports necessary for this reconciliation and are working with HR to set up a process to reconcile the reports moving forward.					
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	KSU does not yet have a process for reviewing monthly to actual reports for accuracy, though staff reported this is something they are developing.	Implemented	Partially Implemented	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	Staff reported they are working on developing a process for preparing comprehensive monthly budget projections. In March 2024, KSU provided a draft of budget projections for the fiscal year; however, the projections were not comprehensive. No budget projections	Partially Implemented	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
			were provided for April or May 2024.					
5.2.2	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Clearing accounts reconciled within 14 days of end of each month	In March through May 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 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.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.2.3	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted	Bank accounts reconciled within 14 days of end of each month	In March through May 2024, several bank account reconciliations were still in progress. KSU staff reported they are working with Ellucian and YPTC to reconcile bank accounts timely in the future.	Implemented	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
	Accounting Principles (GAAP) statements and other financial information to the Board of Regents.							
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	During March through May 2024, Moss Adams was unable to confirm closing entries were posted within 14 days of month end 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.	Partially Implemented	Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.2.5	Improve the accounting and reporting system, as well as internal controls over financial	Month closed by the 15th day of each month	Moss Adams confirmed March and April 2024 were recorded in Banner and closed by the 15th day of each month. However,	Partially Implemented	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
	reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.		<p>Moss Adams was unable to verify all month-end procedures were completed by the 15th of the month because KSU has not yet finalized a month-end close checklist. Staff reported they drafted the checklist, but it has not yet been finalized.</p> <p>No documentation was provided for May 2024.</p>					
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	Statement of Revenues, Expenses and Changes in Net Position by 15th of each month (income statement)	<p>The Statement of Revenues, Expenses, and Changes in Net Position were provided for March through May 2024.</p> <p>Moss Adams was unable to confirm the statements were accurate without the month end close checklist. Additionally, the unreconciled bank accounts and clearing accounts indicate the</p>	Partially Implemented	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
	the Board of Regents.		statements are not complete.					
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)	<p>The Statement of Net Positions was provided for March through May 2024.</p> <p>Moss Adams was unable to confirm the statements were accurate without the month end close checklist. Additionally, the unreconciled bank accounts and clearing accounts indicate the statements are not complete.</p>	Not Implemented	Not Implemented	Partially Implemented	Partially Implemented	Partially Implemented
5.2.9	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting	Credit card account reconciliations	<p>Moss Adams reviewed credit card reconciliations for March through May 2024.</p> <p>In March 2024, no AMEX corporate card transactions were provided, and we did not receive confirmation from KSU if there were any AMEX card</p>	Partially Implemented	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
	Principles (GAAP) statements and other financial information to the Board of Regents.		<p>transactions this month.</p> <p>In April 2024, KSU did not provide complete documentation to verify the Diner's Club reconciliation was completed.</p> <p>In May 2024, KSU did not provide complete documentation to verify the AMEX and Diner's Club reconciliation was completed.</p>					
5.2.1 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	Balance of asset preservation fund reserves for month-end	Moss Adams reviewed the asset preservation reserve amount for March and April 2024. The asset preservation balance decreased by \$440 in March 2024. In April 2024, the total asset preservation amount decreased by \$1,180,865 or 48% from the prior month. Staff reported this decrease was due to incorrect transfers,	Partially Implemented	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
	the Board of Regents.		<p>which will be corrected. Staff also reported they are developing a process for reviewing asset preservation each month to ensure accuracy moving forward.</p> <p>No documentation was provided in May 2024.</p>					
5.2.1 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.	Accounts payable aging summary	<p>Moss Adams reviewed the accounts payable aging details for March through May 2024.</p> <p>In March and April 2024, all documentation was provided. However, the accounts payable summary shows several unpaid invoices more than six months old. KSU reported they hired two additional people in accounts payable who will help process payments and work</p>	Partially Implemented	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
			<p>on investigating and closing out unpaid invoices.</p> <p>In May 2024, we did not receive a detailed breakdown of outstanding invoices. Staff reported they are working on closing out unpaid invoices.</p>					
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	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 May 2024 Board meeting.	Not Implemented	Implemented	Implemented	Implemented	Implemented



#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
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	In Q4 FY 2024, documentation was not provided to confirm the Board was informed of tip line activity.	Not Implemented	Partially Implemented	Partially Implemented	Implemented	Not Implemented
5.5.1	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Monthly report of collection activity	KSU provided collection activity in March 2024, showing Keys to Recovery collected a total of \$3,181. The April 2024 report showed Keys to Recovery collected a total of \$1,950. The May 2024 report showed Keys to Recovery collected a total of \$3,559.68.  Keys2Recovery has collected more than \$12,000 in 2024, showing continued progress in collections.	Partially Implemented	Partially Implemented	Implemented	Partially Implemented	Implemented
5.5.2	Improve the collection of student accounts receivable,	Monthly report of outstanding student balances	Moss Adams reviewed the accounts receivable aging analysis report for March 2024 and	Partially Implemented	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
	including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.		<p>found accounts receivable decreased by approximately \$1.5 million (or 5%) from February to March 2024. A detailed student accounts receivable report was not provided to verify the balance amount. No report was provided for April 2024.</p> <p>In May 2024, KSU provided a report showing a \$24.4 million receivable from students, which is a decrease of about \$3 million (or 13%) from March 2024. However, KSU noted the report is not accurate due to how the modules in Banner have been maintained and are reporting student debt. KSU is working with CPE and Ellucian on fixing the reports moving forward.</p>					



#	Objective	Deliverable	Validation Comments	Validation Results				
				Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
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 July 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
5.12.1	Implement quarterly reporting to the Board of Regents on the President's travel, entertainment, and discretionary expenses.	Quarterly report	KSU staff provided a report of the president's travel and reported the report will be presented at the August 2024 Board meeting.	Partially Implemented	Implemented	Implemented	Not Implemented	Partially 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	3
Objectives Partially Implemented	13	11	11	15	15
Objectives Not Implemented	3	1	0	1	1
Undetermined	0	0	0	0	0
Total Objectives	19	19	19	19	19

## Recurring Annual Objectives

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

#	Objective	Deliverable	Validation Comments	Validation Results			
				Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025
5.1.5	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 is expected to be completed by September 30, 2024.	N/A	Partially 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	2		
Objectives Not Implemented	0	0		
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 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	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	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 2023	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 use of a case management model in which students and families are assigned one point of contact through the entire enrollment management process.	Summative report	Q4 FY 2024	No documentation was provided for this deliverable.	Not Implemented
6.7.1	Establish cross-training expectations and succession planning across student affairs	Summative Report and	Q2 FY 2024	Staff provided a summative report and implementation plan on cross-training expectations and succession planning	Implemented



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
	units to limit the impact of staff turnover and vacancies.	Implementation Plan		across student affairs to limit the impact of staff turnover and vacancies.	
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 effectiveness of the pre-college academy, University College, and overall advising model.	Partially 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. These documents 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
6.10.2	Issue a Request for Proposal (RFP) for a review of The Department of Intercollegiate Athletics.	Issuance of RFP	Q4 FY 2024	No documentation was provided for this deliverable.	Not 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.	Implemented



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				Accelerate was designed as a two-week program for financial stability purposes but may be returned to a five-week program in the future.	
6.12.1	Improve support for student mental health.	Participate in the Jed Foundation Program and provide Mental Health First Aid training	Q4 FY 2023	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 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	5
Objectives Partially Implemented	4	5	4	5	6
Objectives Not Implemented	0	0	0	0	2



Deliverable Status	Q4 FY 2023	Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024
Undetermined	0	0	0	0	0
Due Later	7	6	4	3	1
Total Objectives	13	13	13	13	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
7.2.1	Meet first- to second-year retention and progression targets to support completion goals (graduation rate and degrees conferred).	N/A	Q2 FY 2024	KSU provided the retention and progression data showing a first-year retention of 67% and a progress rate of 30% for academic year 2024. These rates are below the 75% retention target set by CPE.	Partially Implemented
7.3.1	Meet first- to second-year retention and progression targets to support completion goals (graduation rate and degrees conferred).	N/A	Q4 FY 2024	No documentation was provided for this deliverable.	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	KSU reported they are partnering with Data Kind in collaboration with CPE to design a predictive analytics model.	Partially Implemented



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				KSU is working on an implementation plan for the model.	

### 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	1
Objectives Partially Implemented	0	0	0	0	2
Objectives Not Implemented	1	0	2	2	1
Undetermined	0	0	0	0	0
Due Later	6	7	3	3	2
Total Objectives	7	7	6*	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



#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
8.2.1	Utilize Gray Associates PES+ Market system to identify high-demand online programs to implement.	Summative report and proposal development plan	Q4 FY 2023	KSU contracted with Magellan Learning Solutions to relaunch and reinvigorate KSU online. Magellan Learning Solutions developed a proposed development plan for online programs that KSU is following. The Cybersecurity program was approved by the Board in the February 16 Board meeting.	Implemented
8.3.1	Determine an operating structure for a distinct KSU online subsidiary through an evaluation of the following: a. A separate administrative structure to increase autonomy and innovation in online learning b. Potential financial aid issues associated with an online subsidiary c. The effectiveness of a competency-based, eight-week model for online learning d. The use of a case management model in which students and families are assigned one point of contact throughout the enrollment management process	Summative report and implementation plan	Q3 FY 2024	KSU provided documentation outlining the operating structure for a distinct online subsidiary and included a separate administrative structure, an assessment of financial aid issues, evaluation of an eight-week model, and use of a case management model. Staff also provided an implementation schedule for this work.	Implemented
8.5.1	Develop an online general education curriculum aligned with CPE's transfer policy.	Curriculum	Q3 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
Objectives Implemented	0	1	1	3	4
Objectives Partially Implemented	2	1	1	0	0
Objectives Not Implemented	0	0	0	1	0
Undetermined	0	0	0	0	0
Due Later	3	3	3	1	1
Total Objectives	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	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 set	Yes	This policy was 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	
Accountable Plan for Employee Expenses	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Accounts Payable and Cash Disbursements Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Active Shooter Emergency Plan	Student Affairs	Unknown	12/31/2023	No	
Admission to University	Student Affairs	Unknown	1/31/2024	No	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Annual Financial Statement Audit Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This 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	1/31/2024	No	
Appeals to Academic Status	Academic Affairs	Unknown	3/31/2024	No	
Appearance Policy	Office of the President	7/8/2024	1/31/2024	Interim Policy Established	
Appropriate Usage	Finance & Business Affairs	7/8/2024	1/31/2024	Interim Policy Established	
Background Check	Finance & Business Affairs	12/18/2023	12/31/2023	Yes	
Basis of Accounting Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Behavioral Code of Conduct	Student Affairs and General Counsel	11/28/2023	No due date set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.
Bereavement Leave	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Board Training Policy	Kentucky State University Board of Regents	N/A	No due date set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Budget Policy and Planning	Finance & Business Affairs	Unknown	1/31/2024	No	
Business Manual	Finance & Business Affairs	2010	3/31/2024	No	Some related interim policies are completed and included in this table.
Calculating GPA	Academic Affairs	Unknown	1/31/2024	No	
Capital Assets and Capital Planning Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Cash Handling Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Cash Management Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
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 set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.
Computer Replacement Policy	Finance & Business Affairs	7/8/2024	1/31/2024	Interim Policy Established	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Concurrent Degrees	Academic Affairs	Unknown	3/31/2024	No	
Conflict of Commitment and Interest	Board of Regents	7/8/2024	3/31/2024	Interim Policy Established	
Consumer Information Guide	Academic Affairs	Unknown	6/30/2024	No	
Contract Management Policy	Finance & Business Affairs; Office of General Counsel	6/30/2023	12/31/2023	Yes	
Corrective Action Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
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	
Court Leave Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Credit Earning Alternatives	Academic Affairs	Unknown	3/31/2024	No	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
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	
Debt Management Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Delays and Cancellations	University Police	Unknown	1/31/2024	No	
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 Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Dismissal from the University	Academic Affairs	Unknown	3/31/2024	No	
Document Retention Policy	General Counsel	7/8/2024	No due date set	Interim Policy Established	This 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	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Domestic and International Exchange Policy	Global Strategies and International Affairs, Academic Affairs & Student Affairs, and Human Resources	11/28/2023	No due date set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.
Drug Free Workplace Policy	Human Resources	7/8/2024	3/31/2024	Interim Policy Established	
Dual Enrollment/Dual Credit Policy	Academic Affairs	Unknown	3/31/2024	No	
Email Policy	Finance & Business Affairs	Unknown	3/31/2024	No	
Emergency Conditions	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Employee Classification Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Employee Grievance Policy	Academic Affairs	7/8/2024	3/31/2024	Interim Policy Established	
Employment and Job Posting	Academic Affairs	Unknown	1/31/2024	No	
Employment of Students Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This 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	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Endowment Investment & Spending Policy	Finance & Business Affairs and Institutional Advancement	12/18/2023	No due date set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.
Entertainment Expenses Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Equal Opportunity Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Essential Employees Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Established Work Rules Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Establishment of Kentucky Residency	Academic Affairs	Unknown	6/30/2024	No	
Ethics Hotline Policy	Board of Regents, Finance & Business Affairs, and General Counsel	11/28/2023	No due date set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.
External Reporting	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This 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	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Faculty Benefits	Human Resources	Unknown, but probably 2018	3/31/2024	No	
Faculty Handbook	Academic Affairs	8/27/2019	3/31/2024	No	
Family and Medical Leave Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
FERPA Policy	Academic Affairs	Unknown	4/30/2024	No	
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	No	
General Ledger and Chart of Accounts Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Gift Acceptance	Academic Affairs	Unknown	4/30/2024	No	
Grading System	Academic Affairs	Unknown	1/31/2024	No	
Graduate Catalogue	Academic Affairs	2020	6/30/2024	No	
Graphics Standards Manual	Brand Identity/Marketing	Unknown	3/31/2024	No	
Holiday Policy	Human Resources; Finance & Business Affairs	7/8/2024	3/31/2024	Interim Policy Established	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
HR Policy Manual	Human Resources	3/26/2013	3/31/2024	No	Some related interim policies are completed and included in this table.
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	No	
International Students	Unspecified	Unknown	1/31/2024	No	
Introductory Period	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
IRB Guidelines	Office of Research, Grants	9/1/2023	12/31/2023	Yes	
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	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Leave of Absence Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This 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	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Military Leave	Human Resources	7/8/2024	No due date set	Interim Policy Established	This 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; Office of Institutional Advancement	Unknown	12/31/2024	Due Later	
Nepotism Policy	Human Resources; Board of Regents	7/8/2024	12/31/2024	Interim Policy Established	
Non-Capital Equipment Inventory Tracking Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This 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	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
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	
Outside Employment and Activities Policy	Human Resources	12/18/2023	No due date set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.
Performance Evaluation Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This 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	1/30/2024	No	
Policy on Internal Endowment Agreements	Institutional Advancement and Finance & Business Affairs	11/28/2023	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Board.
Policy on Philanthropic Donations from Faculty and Staff	Institutional Advancement	11/28/2023	No due date set	Yes	This 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 Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Policy on Policies Appendices	Board of Regents; Office of General Counsel	7/15/2022	12/31/2024	Due Later	
Privacy Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Promotion and Transfer Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Purchasing Policy	Finance & Administration	7/8/2024	No due date set	Interim Policy Established	This 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	7/8/2024	No due date set	Interim Policy Established	This 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	
Satisfactory Academic Progress	Finance & Business Affairs	Unknown	12/31/2023	No	
Shared Sick Leave Policy	Human Resources	7/8/2024	12/31/2024	Interim Policy Established	
Sick Leave Policy	Human Resources	7/8/2024	12/31/2024	Interim Policy Established	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Software Policy	Finance & Business Affairs	7/8/2024	3/31/2024	Interim Policy Established	
Space Management Policy	President and Finance & Business Affairs	11/28/2023	No due date set	Yes	This policy was 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	
Standard Workweek and Hours Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
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 set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.
Support Services Animal Policy	Student Affairs, Accessibility and Disability Resource Center, and General Counsel	11/28/2023	12/31/2023	Yes	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
Technology Complaints	Finance & Business Affairs	7/8/2024	10/31/2024	Interim Policy Established	
Telecommute Policy	Finance & Business Affairs	Unknown	N/A	N/A	This policy was temporarily revoked by the president. Pending approval from the Board.
Temporary Telecommuting Policy	Finance & Business Affairs	Unknown	N/A	N/A	This policy was revoked by the Board.
Termination Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This 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	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	



Policy Name	Current Policy Owner	Last Policy Revision Date	Policy Revision Deadline	Completed by Deadline? (Y/N)	Policy Notes
University Equipment	Finance & Business Affairs	2019	3/31/2024	No	The Non-Capital Equipment Inventory Track Policy is related but the current University Equipment policy and includes information around requesting equipment.
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	7/8/2024	1/31/2024	Interim Policy Established	
Visiting Student Policy	Academics Affairs; Finance & Business Affairs	12/18/2023	12/31/2023	Yes	
Workplace Health, Safety, and Security Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Workplace Violence Policy	Human Resources	7/8/2024	No due date set	Interim Policy Established	This policy was added to the schedule by Moss Adams after approval by the Office of the President.
Zero Tolerance Policy	Student Affairs	11/28/2023	No due date set	Yes	This policy was added to the schedule by Moss Adams after approval by the Board.





## Policy Status Summary

Policy Status	Number of Policies
Policies Completed	31
Interim Policies Completed	51
Policies Not Updated by the Deadline	60
Policies Due Later	12
N/A (removed policies)	2
Total Policies	156

