

**KENTUCKY COUNCIL ON POSTSECONDARY EDUCATION
EXECUTIVE COMMITTEE MEETING**



November 7, 2025 – 8:30 a.m., CT

Brescia University, Owensboro – C.E. Field Center for Professional Studies – Room 315

- I. Call to Order and Roll Call**
- II. Action Items**
 - A. Approval of Minutes
 - B. Final Report of the Kentucky State University Management Improvement Plan
- III. Information items**
 - A. Council meeting structure
 - B. Council Bylaws
 - C. Committee appointments
- IV. CPE President Update**
- V. Other Business**
- VI. Adjournment**

MEETING MINUTES

Draft for approval by the Executive Committee on November 7, 2025

Who: Kentucky Council on Postsecondary Education
Meeting Type: Executive Committee
Date: June 11, 2025
Time: 5:30 p.m. ET
Location: Shaker Village of Pleasant Hill, Harrodsburg – West Family Wash House

CALL TO ORDER

The Executive Committee of the Kentucky Council on Postsecondary Education met Wednesday, June 11, 2025, at 5:30 p.m. ET. The meeting occurred at Shaker Village in Harrodsburg, Kentucky. Chair Madison Silvert presided.

ROLL CALL

There was a quorum of 4 voting Council members in attendance.

- Rev. CB Akins – in person
- Jacob Brown – did not attend
- Dr. Kellie Ellis – in person
- Karyn Hoover – in person
- Madison Silvert – in person
- Elaine Walker – did not attend

CPE President Aaron Thompson served as secretary of the board, per the CPE Bylaws. Heather Faesy, CPE program manager, served as recorder of the meeting minutes.

APPROVAL OF THE MINUTES

The minutes of the April 17, 2025, committee meeting were approved as distributed.

CPE BOARD MEETING DATES

Ms. Faesy presented the revised meeting dates for November 2025 and the proposed 2026 meeting dates. All dates were vetted by Council members and no known conflicts were identified.

MOTION: Rev. Akins moved the Executive Committee endorse for Council approval the proposed meeting dates for 2026 and revised meeting dates for November 2025. Dr. Ellis seconded the motion.

VOTE: The motion passed.

2025-26 CPE AGENCY BUDGET

Ms. Leslie Brown, Executive Director of Accounting, Budget, and Procurement Services, presented the agency budget for 2025-26. Each year, the Council reviews and approves the agency's revenue and expenditure budget for the upcoming fiscal year. Staff provided and reviewed the proposed budget components as well as the current year's figures for comparison.

MOTION: Ms. Hoover moved the Executive Committee endorse for Council approval the 2025-26 agency budget. Rev. Akins seconded the motion.

VOTE: The motion passed.

KENTUCKY STATE UNIVERSITY (KSU) MANAGEMENT IMPROVEMENT PLAN – REDIRECTION OF INCENTIVE FUNDING

Mr. Travis Powell, Sr. Vice President and General Counsel, and Mr. Greg Rush, Assistant Vice President for Finance Policy and Programs, presented the staff's recommendation that the Council redirect incentive funding previously allocated in the KSU Management Improvement Plan.

As of the end of the current fiscal year, KSU had approximately \$2.8 million in reserved and unspent funds. It was proposed to reallocate \$2 million originally designated for the development of an engineering program—redirecting \$1 million to the university's online program and \$1 million to support accounting and auditing functions. It was also requested that \$750,000 in other incentive funding distributions be temporarily frozen until December 1, 2025, to ensure flexibility should additional resources be needed for these two priority areas. CPE staff reviewed the request and stated the adjustments would allow the university to better address immediate institutional priorities and more effectively advance the objectives of the Management Improvement Plan.

MOTION: Rev. Akins moved the Executive Committee endorse for Council approval the Redirection of Incentive Funding for KSU's Management Improvement Plan. Ms. Hoover seconded the motion.

VOTE: The motion passed.

REPORT FROM THE PRESIDENT

President Thompson discussed the latest happenings on Kentucky's public campuses and how Council staff is leading initiatives to help the state meet its 2030 attainment goal. He also informed the Committee of his upcoming trip to Washington D.C. to advocate with federal legislators for GEAR UP Kentucky funding and other state priorities.

CLOSED SESSION

MOTION: Dr. Ellis moved the Executive Committee go into closed session to discuss potential litigation related to the agency pursuant to KRS 61.810(1)(c). Rev. Akins seconded the motion.

VOTE: The motion passed.

The Executive Committee remained in closed session for 20 minutes.

MOTION: Rev. Akins moved that the Council go back into open session. Ms. Hoover seconded the motion.

VOTE: The motion passed.

Chair Silvert confirmed that no action took place during the closed session and that only matters identified in the motion were discussed.

ADJOURNMENT

The Executive Committee adjourned at 7:05 p.m., ET.

**KENTUCKY COUNCIL ON POSTSECONDARY EDUCATION
EXECUTIVE COMMITTEE**

November 7, 2025

TOPIC/TITLE:	Final Kentucky State University Performance Report (HB 250, 2022 Regular Session)
STAFF CONTACTS:	Travis Powell, Executive Vice President & General Counsel Greg Rush, Assistant Vice President, Finance Policy & Programs
TYPE/REQUEST:	☒ Action ☐ Information

SUMMARY OF ACTION REQUESTED

Council staff recommends that the Executive Committee endorse for Council approval the Final Kentucky State University Three Year Performance Report required by HB 250 (2022 Regular Session).

APPLICABLE STATUTE(S), REGULATION(S), CPE POLICIES

House Bill 250 as enacted in the 2022 Regular Session of the General Assembly.

SUPPORTING INFORMATION

Per Section 2(9) of HB 250 (2022 Regular Session), by November 1, 2025, the Council shall provide a three-year performance analysis of Kentucky State University based on the management improvement plan to the Interim Joint Committee on Education, the Interim Joint Committee on Appropriations and Revenue, and the State Auditor of Public Accounts.

The Council shall provide recommendations for a transition plan to a new governance and operational structure for the institution for consideration by the General Assembly if the analysis finds a continuing significant lack of efficiency and effectiveness in the governance and administration of Kentucky State University. Upon the recommendation of the Council, the General Assembly may extend the Council's involvement with and oversight of the university beyond 2025.

In addition, Section 3(2) requires that the Council make recommendations to the Interim Joint Committee on Appropriations and Revenue for consideration by the General Assembly during the 2026 Regular Session for the terms and schedule for repayment of the loan beginning in fiscal year 2026-2027 based on ongoing monitoring of Kentucky State University's financial status.

The attached *Management Improvement Plan (MIP) Final Review Report* prepared by Baker Tilly Advisory Group, LP represents a comprehensive external assessment of Kentucky State University's progress toward organizational and financial stability under the oversight of Kentucky Council on Postsecondary Education (CPE). The report serves both as a progress assessment and as an analysis of what is still required to place the university on solid financial and operational footing. To conduct the review, Baker Tilly examined institutional records, interviewed leadership and staff, monitored deliverables over multiple reporting periods, and provided KSU with an opportunity to respond to the final draft version of its report. Its findings provide a picture of how far KSU has come and where significant work remains.

SUMMARY OF RECOMMENDATIONS

After reviewing the work performed by Baker Tilley, and the observations of Council staff that have worked with the university for the past three years, the following recommendations are proposed as a component of the final performance report:

- Recommendation #1: Require the creation of a financial stability plan.
- Recommendation #2: Continued quarterly fiscal monitoring.
- Recommendation #3: Forgive the \$23 million loan.

The rationale for each recommendation is detailed in the report. Council staff believe that KSU's financial position, as evidenced by sustained negative CFI scores and erratic liquidity levels, requires more than incremental operational adjustments. A Financial Sustainability Plan combined with quarterly monitoring of key fiscal indicators by CPE and loan forgiveness represents a strategic and balanced approach—one that maintains essential oversight while building institutional capacity for long-term fiscal independence.

Kentucky State University Management Improvement Plan

**Final Report from
the Council on
Postsecondary
Education**



About the Council on Postsecondary Education

The Council on Postsecondary Education is Kentucky's higher education coordinating agency committed to strengthening our workforce, economy and quality of life. We do this by guiding the continuous improvement and efficient operation of a high-quality, diverse and accessible system of postsecondary education.

Key responsibilities include:

- developing and implementing a strategic agenda for postsecondary education that includes measures of progress.
- producing and submitting a biennial budget request for adequate public funding of postsecondary education.
- determining tuition rates and admission criteria at public postsecondary institutions.
- collecting and distributing data about postsecondary education performance.
- ensuring the coordination and connectivity of technology among public institutions.
- licensing non-public postsecondary institutions to operate in the Commonwealth.



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Background

The Kentucky Council on Postsecondary Education (CPE or the Council) has an extensive set of statutory responsibilities relating to the coordination of higher education in Kentucky. Consistent with these responsibilities, on July 20, 2021, following reports of financial instability at Kentucky State University (KSU) and the abrupt resignation of its president, Governor Andy Beshear issued an Executive Order directing CPE to, among other activities, provide a report assessing the current financial status of KSU prior to making any recommendations for biennial appropriations.

CPE's comprehensive review of KSU's fiscal status concluded that KSU's cash shortfall for FY 2021-22 totaled \$23 million, including amounts owed to the Commonwealth's Finance and Administration Cabinet for capital construction projects, unpaid invoices, repayment of the prior year's revenue anticipation note and a structural imbalance of the university's budget. This review offered several additional recommendations to increase KSU's fiscal responsibility and accountability.

Effective immediately upon the Governor's signature on April 8, 2022, House Bill (HB) 250 provided CPE with \$23 million in emergency funding to cover KSU's current-year shortfall. HB 250 also set forth a myriad of duties and responsibilities for KSU and CPE related to KSU's recovery. Among these was the requirement that CPE create and oversee a Management Improvement Plan (the Plan) for KSU designed to improve organizational and financial stability. HB 250 outlined several elements to be included in the Plan, listed in the shaded box below.

In addition, HB 250 stated that the Plan should include:

- Specific, measurable goals, objectives and benchmarks for each of the improvement areas;
- A process for monitoring and evaluating KSU's progress toward meeting its goals, objectives and benchmarks; and
- The terms and conditions for termination of the Plan.

Management Improvement Plan Areas of Focus

- A comprehensive cataloging and review of university policies and procedures to ensure efficiency and compliance with state and federal law;
- Guidelines for salary ranges and benefits for all faculty, staff and administrators;
- Mandatory board member training and development, including but not limited to financial oversight and effective committee structure;
- Academic program offerings, course offerings and faculty productivity guidelines;
- Accounting and fiscal reporting systems, collections, budget and internal controls over expenditures and financial reporting;
- Student success and enrollment management strategies;
- Student academic progress and results; and
- Development of online curricula with the intent of offering bachelor's and master's degrees online.

HB 250 allocated \$5 million in fiscal year 2022-23 and \$10 million in fiscal year 2023-24 to assist KSU in achieving identified goals and benchmarks in the Plan, as determined by the Council. Funding also was provided to CPE for oversight functions. Section 2(6) required the Council to contract with an independent third party to make recommendations on KSU's governance and operational structure and evaluate the university's performance throughout CPE's oversight. The Council issued an RFP and awarded a contract to Moss Adams (now Baker Tilly) to perform these services on July 1, 2024.

On October 31, 2022, CPE adopted its original version of the Plan in accordance with Section 2(5) of the bill, which included numerous objectives and related deliverables and deadlines for completion (see Appendix A). Several revisions were made to the Plan over time, with the final set of objectives, deliverables and deadlines adopted on June 16, 2024 (see Appendix B).

Since July 2024, Baker Tilly has provided quarterly reports on KSU's progress toward the completion of deliverables, as well as monthly reports on financial deliverables. Baker Tilly's final report evaluating KSU's performance, with recommendations on university governance and operational structure, is included as Appendix C.



HB 250 Directives

- Per Section 2(9) of HB 250 (2022 Regular Session), by November 1, 2025, the Council shall provide a three-year performance analysis of KSU's progress in meeting Plan objectives to the Interim Joint Committee on Education, the Interim Joint Committee on Appropriations and Revenue and the State Auditor of Public Accounts.
- The Council shall provide recommendations for a transition plan to a new governance and operational structure for KSU for consideration by the General Assembly if the analysis finds a continuing, significant lack of efficiency and effectiveness in its governance and administration.
- Upon the recommendation of the Council, the General Assembly may extend CPE's involvement with and oversight of KSU beyond 2025. In addition, Section 3(2) requires that the Council make recommendations to the Interim Joint Committee on Appropriations and Revenue regarding the terms and repayment schedule of KSU's loan beginning in fiscal year 2026-27 for consideration by the General Assembly.



Analysis

External Assessment of KSU

As directed by HB 250, the attached Management Improvement Plan Final Review Report prepared by Baker Tilly Advisory Group, LP (Baker Tilly) represents a comprehensive external assessment of KSU's progress toward organizational and financial stability under CPE's oversight. The Baker Tilly team evaluated progress across eight strategic areas of the Plan: policies and procedures, salary ranges, Board of Regents training, academic programs, finance, student success, student academic progress and online programs.

Their report serves both as a progress assessment and analysis of what is still required to place the university on a solid financial and operational footing. To conduct the review, Baker Tilly examined institutional records, interviewed leadership and staff, monitored deliverables over multiple reporting periods and provided KSU with an opportunity to respond to the final draft of its report. Its findings provide a picture of how far KSU has come and where significant work remains.

KSU's Progress Under the Plan

Over the course of the Plan's implementation, KSU has made visible strides in several critical areas. One of the most significant achievements has been the modernization and expansion of its policy framework. More than 200 institutional policies were updated or newly approved, reflecting an institutional commitment to improving internal controls and transparency. These policies are now housed in a centralized and accessible policy bank, an important step in standardizing university operations.

In parallel, KSU has begun the process of developing and implementing standard operating procedures across departments, which will help ensure consistent practices and safeguard against the loss of institutional knowledge when personnel changes occur.

Governance also has improved. The Board of Regents has completed comprehensive training on financial oversight, equity and governance responsibilities, ensuring that trustees are better equipped to provide strategic direction and accountability. The creation of new committee structures—particularly in finance and advancement—has strengthened the Board's ability to monitor critical areas of university operations. This marks a cultural shift toward more proactive, structured and informed governance. Relatedly, the Board approved a new Endowment Investment & Spending Policy and internal endowment agreements, plus hired a new endowment investment manager, strengthening endowment governance and positioning KSU to utilize the endowment. This will provide approximately \$1 million of annual revenue to the university's Education & General Fund.

"[Baker Tilly's] findings provide a picture of how far KSU has come and where significant work remains."

Academically, KSU has made meaningful progress in reviewing and refining its program portfolio. It conducted assessments of low-performing programs resulting in program closures and realignments, streamlined curriculum offerings and aligned courses with student needs and state priorities. These changes reflect a growing emphasis on cost effectiveness and strategic programming. The university also has begun expanding its online program offerings, positioning itself to serve a broader and more flexible student population. These steps, alongside improvements in student services, indicate a stronger institutional commitment to student success.

Areas for Improvement

Despite these achievements, the Baker Tilly report makes it clear that substantial gaps remain—particularly in the area of finance. This remains the single most critical area, carrying the highest risk rating. Many fundamental financial processes, such as month-end close procedures, reconciliations and timely completion of financial audits, have not yet been fully implemented.

The Business Procedures Manual—intended to serve as a cornerstone of internal control—remains incomplete. Limited staffing in the finance office has compounded these problems. Periodic vacancies during the evaluation period in key positions such as Chief Financial Officer, Controller and Budget Director have disrupted continuity and made it difficult to institutionalize improvements. Furthermore, the university lacks adequate financial reserves, leaving it vulnerable to cash flow pressures and unexpected costs.

"Moving from compliance to true sustainability will require deliberate and sustained effort in financial operations, human resources and systems modernization."

Some academic and student success initiatives are still in transitional stages rather than fully institutionalized. While progress has been made, key processes—such as program review cycles, curriculum management and formal student success strategies—need to be embedded into permanent university operations to ensure that improvements are sustainable beyond the current leadership cycle. As illustrated in [Appendix D](#), there has been some improvement toward reaching student success goals; however, performance remains below targets.

The report also highlights the limitations of the university's existing technological infrastructure. Reliance on manual processes across many operational functions continues to place pressure on limited staff resources and increases the likelihood of errors or delays. Modernizing systems and integrating financial and HR functions will be essential for building long-term efficiency and stability.

Taken together, the Baker Tilly report portrays a university that has made real and commendable progress in modernizing governance, policy and academic processes but still faces substantial risks tied to financial management and operational infrastructure. To secure its future, KSU must not only complete the remaining elements of the Plan, but also institutionalize these changes in a way that ensures continuity beyond current leadership and external oversight. Strengthening financial processes, building staffing capacity and enforcing accountability are central to this next phase.

In short, the Plan has provided KSU with a structured framework within which to rebuild, and the university has responded with meaningful action in several areas. Yet, it is clear that the work is not complete. Moving from compliance to true sustainability will require deliberate and sustained effort in financial operations, human resources and systems modernization.

Finance and Business Operations

The finance area represents the most critical component of the Plan and is the single greatest source of ongoing risk for KSU. According to Baker Tilly's report, the finance element received a "critical" performance rating, with both the current risk level and the risk trajectory assessed as high and increasing. This designation reflects not only the magnitude of the issues in this area, but also their potential to undermine the institution's broader progress toward stability and compliance with state and accreditation requirements.

At the heart of KSU's financial challenges is a persistent lack of reliable and timely financial processes. Many foundational elements that are standard at peer institutions remain incomplete or inconsistently applied. The university has not fully implemented month-end close procedures or routine reconciliations, which are essential for maintaining accurate financial records and providing timely reporting to leadership, the Board of Regents and external stakeholders.

The failure to fully operationalize these basic fiscal controls contributes to uncertainty in cash flow management, financial reporting, budget forecasting and decision-making. These challenges are evident in delayed university financial audits and the significant number of material weaknesses identified in the most recently completed audit in fiscal year 2023. (At this time, KSU's FY 2024 audited financial statement is still being finalized. Once complete, CPE will update the CFI with FY 2024 data, available upon request.)

Equally concerning is the status of the Business Procedures Manual, which remains unfinished despite being identified as a high-priority Plan deliverable. This manual is intended to provide a clear and comprehensive framework for financial processes, including budget development, procurement, reconciliations and expenditure controls. Without it, KSU lacks the standardized procedures necessary to ensure consistent compliance, accountability and internal control across departments.

Staffing instability has further compounded these problems. The Finance department has experienced repeated turnover in key leadership positions—including the Chief Financial Officer, Controller, and Budget Director—resulting in gaps in institutional knowledge and interruptions in process improvements. Limited staffing capacity in critical analyst and support roles also has impeded efforts to fully implement or maintain financial controls. These staffing challenges have created an environment where even well-designed policies and plans can falter in execution, simply because there are not enough qualified personnel to carry them out consistently.

Another major concern identified in the report is the university's lack of sufficient financial reserves. This absence of a financial buffer leaves KSU vulnerable to

cash flow disruptions and unanticipated expenses, limiting its flexibility to respond strategically to changing conditions. It also undermines confidence among external stakeholders, including accrediting bodies, state officials and students, who rely on the university's financial health as a measure of institutional stability.

"At the heart of KSU's financial challenges is a persistent lack of reliable and timely financial processes."

Budget management remains an ongoing weakness. In recent years, position authorizations have exceeded available funding, resulting in over-budgeting and shortfalls. Regular budget-to-actual reporting, which should serve as a critical control mechanism, has been inconsistent. Spending controls are also uneven, with some expenditures occurring outside of approved processes. These issues not only weaken accountability, but also increase the risk of noncompliance with state financial regulations and internal policy.

Collection of student accounts receivable remains another ongoing weakness due to the failure to consistently follow approved collection policies, exacerbated by personnel and financial aid challenges. KSU should follow the Board-approved policy or seek approval of a revised policy. In addition, the institution should provide a clear picture of scholarships and uncollected amounts to the Board through regular budget-to-actual reporting, seeking Board approval of a revised budget when necessary.

System limitations are another contributing factor. KSU's financial management continues to rely heavily on manual processes that are time-consuming, prone to error and difficult to sustain. These limitations hinder the university's ability to produce timely and accurate financial reports, further eroding internal oversight. The report notes that modernizing financial systems—or aligning them more closely with the state's financial infrastructure—would be a significant step toward improving efficiency and reducing operational risk.

The implications of these financial shortcomings extend beyond the business office. They intersect directly with KSU's accreditation status, its ability to support academic and student success initiatives and its overall reputation for fiscal responsibility. Notably, five of the sixteen conditions imposed by the Southern Association of Colleges and Schools' Commission on Colleges are tied to financial operations and internal controls. Until the university demonstrates clear and sustained progress in this area, its accreditation and long-term viability remain at risk.

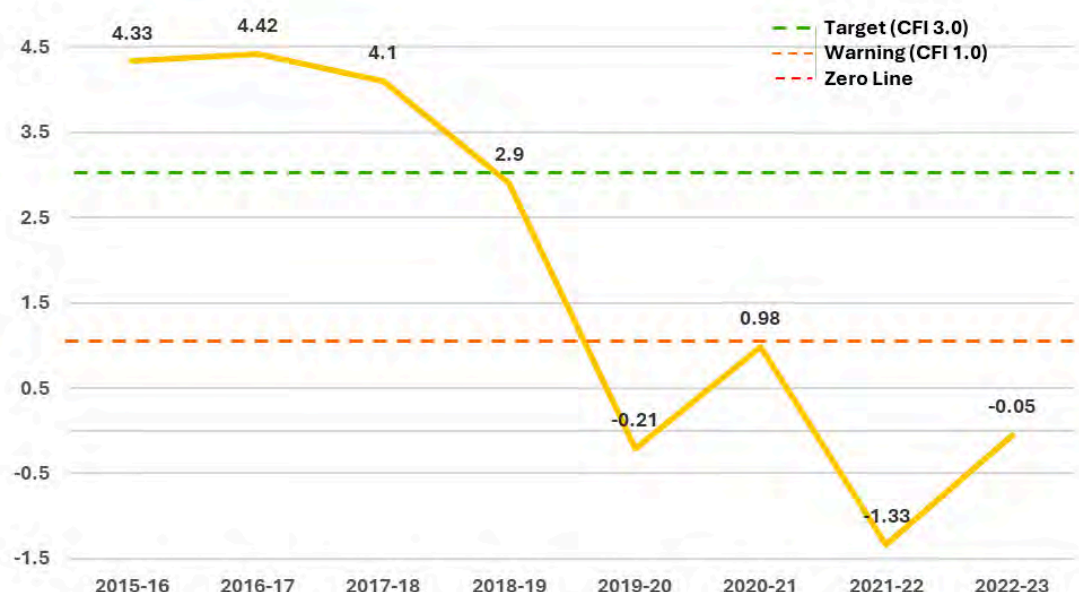
Despite these challenges, there are signs of incremental improvement. KSU has begun taking steps to strengthen financial oversight, improve budget processes and address staffing gaps. Leadership has demonstrated a willingness to engage in reform efforts, and the increased stability at the presidential level provides a more consistent environment for advancing these changes. However, the scale and complexity of KSU's financial issues will require more than incremental action. The Baker Tilly report makes clear that achieving lasting stability will demand deliberate investments in personnel, systems and processes, as well as continued oversight to ensure accountability.

In short, the finance area represents both KSU's greatest vulnerability and its most significant opportunity for long-term transformation. Successfully addressing the gaps identified by Baker Tilly will be essential to securing the university's future. Without a strong financial foundation, progress in other areas—such as academic quality, student success and institutional growth—cannot be sustained.

The Need for a Financial Sustainability Plan

These operational weaknesses are clearly reflected in KSU's Composite Financial Index (CFI) scores. The CFI is a standard measure of financial health in higher education, with scores of 3.0 or higher indicating sound financial standing and scores below 1.0 signaling significant distress. KSU's CFI declined from strong scores above 4.0 between 2016 and 2018 to negative values beginning in 2020. The lowest point came in 2022, when the CFI fell to -1.33 , with only marginal improvement by 2023.

Figure 1. KSU's Composite Financial Index (CFI) Scores, 2016–2023



This sustained period of financial distress aligns closely with the university's current operational challenges. Low and unstable CFI scores indicate diminished capacity to absorb shocks, invest in strategic priorities or maintain healthy reserves. They also mirror ongoing challenges related to cash flow, liquidity and overall fiscal resilience.

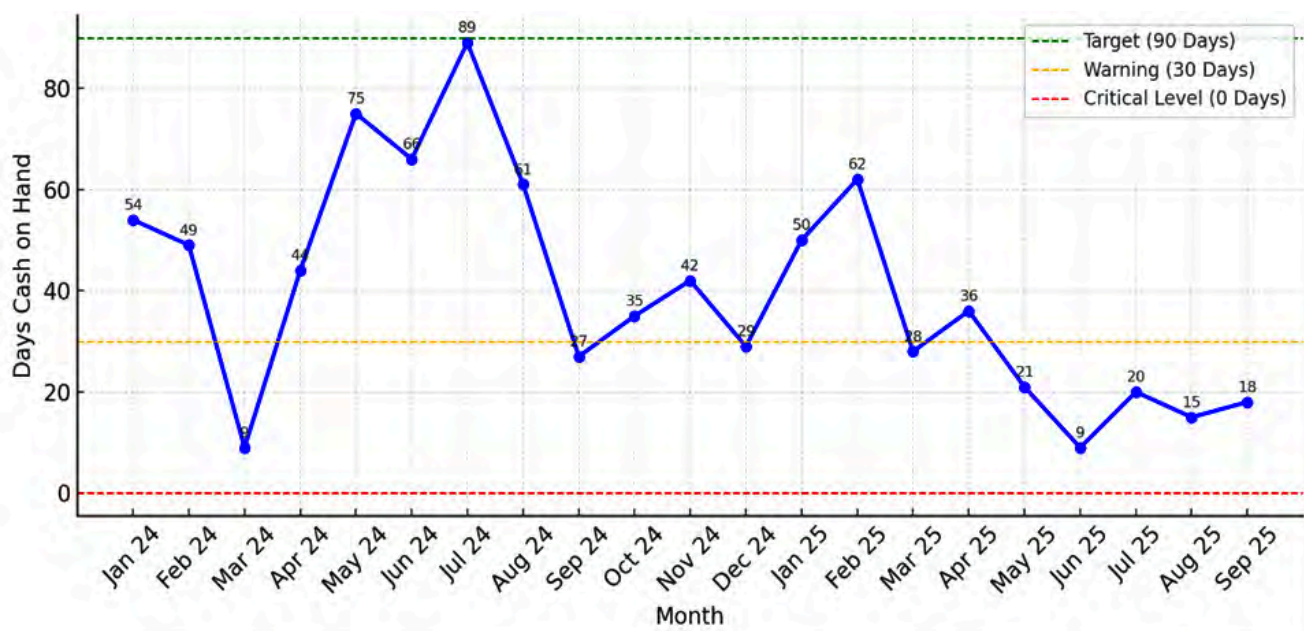
A second critical indicator of financial stress is "days cash on hand," which measures how long the institution can operate using only available cash reserves. A healthy benchmark for higher education institutions is 120 to 150 days, or four to five months, with 90 days viewed as a healthy minimum benchmark and 30 days or less marking the threshold for concern. KSU's liquidity from January 2024 to August 2025 shows pronounced volatility and extended periods of financial vulnerability.

KSU began 2024 with 54 days of cash on hand, but this figure dropped to only nine days in March—a near-critical level. Liquidity rebounded midyear, peaking at 89 days in July 2024, before declining again through the fall. A similar pattern emerged in 2025, with temporary improvement in February followed by another sharp decline to nine days in June and only 15 days by August.

These fluctuations underscore KSU's lack of a stable financial buffer and its reliance on short-term measures to manage liquidity. Such volatility is particularly concerning in a university setting, where steady cash flow is essential for payroll, academic programming, student services and operational continuity. Even minor disruptions in revenue collection or unplanned expenses can quickly escalate into operational crises when reserves are this thin.

The implications of these financial weaknesses are broad and interconnected. Unreliable financial data hampers the Board of Regents' ability to exercise effective oversight. Budget unpredictability limits academic planning and investment in student success. Perhaps most significantly, these deficiencies threaten KSU's standing with its accreditor, the Southern Association of Colleges and Schools' Commission on Colleges, as stated previously.

Figure 2. KSU's Days Cash on Hand, January 2025 - August 2025



CPE Recommendations

CPE has developed the following recommendations after considering the Baker Tilly report and evaluating KSU's overall performance over the past three years.



Recommendation #1: Require the creation of a financial sustainability plan.

The university's current financial condition is not the result of isolated incidents, but of long-term structural instability. Operational monitoring alone has not produced durable change. CPE recommends that a financial sustainability plan be developed that will allow KSU and CPE to shift from reactive oversight to proactive fiscal management by:

- Establishing clear financial performance targets tied to reserves, liquidity and operating margins;
- Defining long-term recovery milestones and accountability measures;
- Aligning financial management with enrollment and academic program strategies; and
- Building institutional capacity through modernized systems, staffing stabilization and standardized processes.



Recommendation #2: Continue quarterly fiscal monitoring.

Given the high volatility of cash flow and the continued risk of operational disruption, quarterly fiscal monitoring by CPE should be a critical complement to the financial sustainability plan. This monitoring should include:

- **Cash reserves.** CPE should monitor liquidity levels to identify early warning signs of fiscal distress.
- **Student accounts receivable.** CPE should monitor student account balances to identify delays in financial aid and student collections, which could signal cash flow constraints.
- **Accounts payable aging.** This indicator helps detect delayed payments that also may signal cash flow constraints.
- **Budget-to-actual performance.** This indicator ensures spending remains aligned with authorized budgets.

This structured, quarterly reporting will enable timely interventions and greater accountability. It will allow KSU to focus on building its internal capacity rather than relying on continuous, intensive external management.

CPE Recommendations



Recommendation #3: Forgive the \$23 million loan.

The \$23 million provided to KSU under HB 250 in 2022 was a crucial lifeline to the institution in addressing its immediate financial needs. However, if continued to be structured as a loan, it has the potential to prolong the institution's path toward financial stability. KSU has faced persistent financial strain over recent years, as evidenced by its fluctuating cash reserves, with certain months showing critically low days of cash on hand. Requiring repayment of this loan would divert essential funds away from day-to-day operations, forcing the university to make difficult choices that could compromise academic programs, student services and faculty retention.

Moreover, KSU's public mission as a historically Black university means it carries unique responsibilities for promoting educational access, workforce development and community engagement. Resources spent on debt repayment are resources not invested in these critical areas. By contrast, forgiveness of the loan would allow KSU to focus on strengthening its academic offerings, investing in students and maintaining stability across its campus, which ultimately serves the public interest more effectively.

The financial burden imposed by the loan also has implications beyond internal operations. Donors and philanthropic partners are often hesitant to contribute to institutions with this level of debt obligations. The requirement to repay \$23 million could inadvertently suppress fundraising and philanthropic support, as potential donors may perceive their contributions as insufficient to offset structural financial challenges or fear their funds will be diverted to cover loan repayments rather than intended programs. Forgiving the loan would remove this barrier, signaling stability and a commitment to growth, which could in turn enhance donor confidence and increase long-term fundraising capacity.

Finally, requiring repayment could prevent KSU from building reserves and force the university to defer critical investments in facilities, technology and programs, with long-term consequences that outweigh the short-term fiscal benefits of loan repayment. By forgiving the loan, the state would not only provide immediate financial relief, but also allow KSU to invest strategically in initiatives that drive student success, strengthen workforce development and generate broader economic and social benefits for the state. In essence, loan forgiveness is an investment in the university's stability, sustainability and ability to fulfill its vital educational mission.

Conclusion

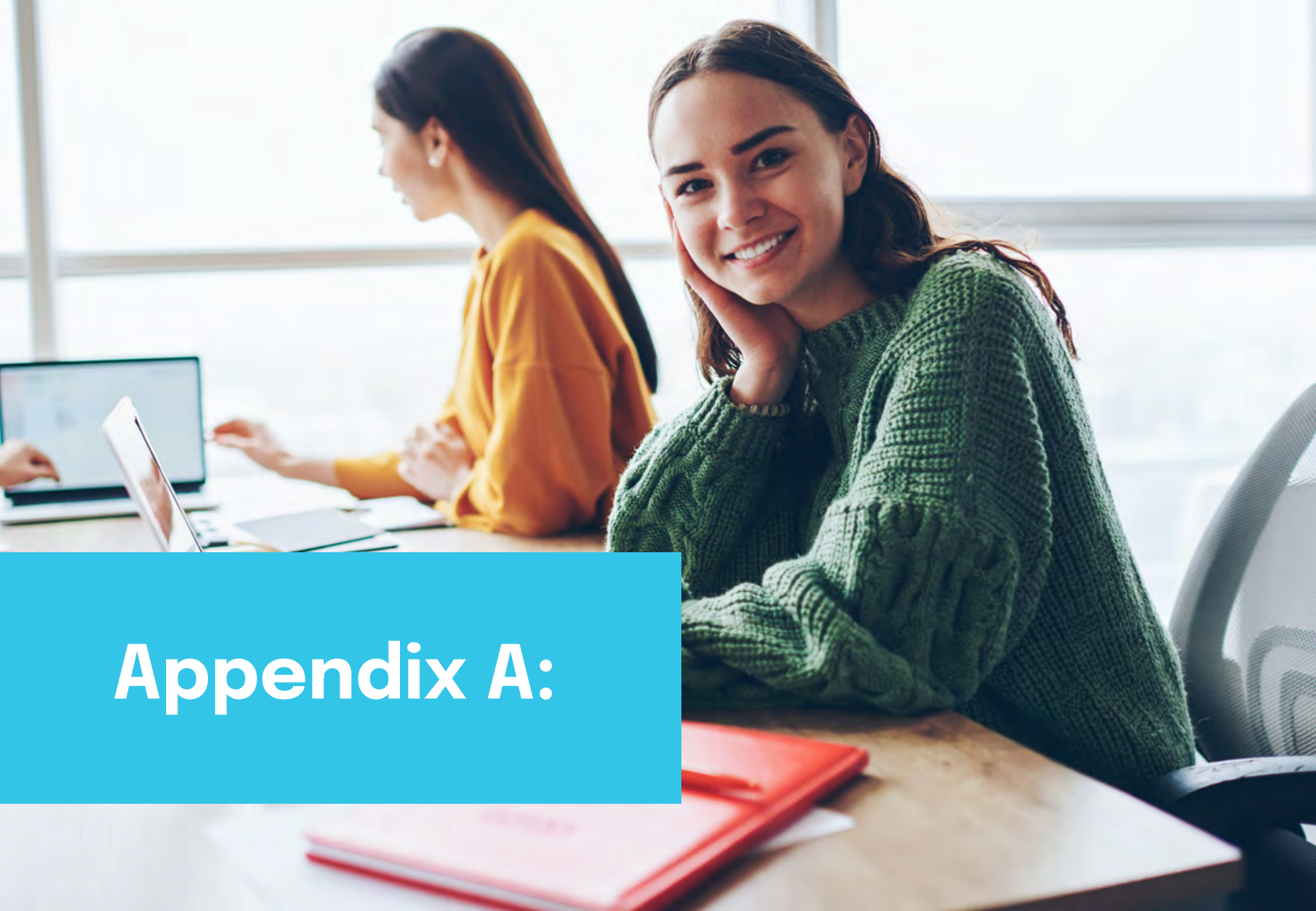
Since the adoption of the Plan in 2022, KSU has made commendable progress. The university has modernized and expanded its policies, developed standard operating procedures across departments and improved internal governance structures and academic offerings. There is more stability at the presidential level and a willingness among staff to engage in reform efforts.

Nevertheless, KSU's financial position, as evidenced by sustained negative CFI scores and erratic liquidity levels, requires more than incremental operational adjustments. A financial sustainability plan combined with quarterly monitoring of key fiscal indicators by CPE and loan forgiveness represents a strategic and balanced approach—one that maintains essential oversight while building institutional capacity for long-term fiscal independence.

If the university does not meet the targets established as part of the financial sustainability plan by December 1, 2029, the legislature could consider the more intensive recommendations outlined by Baker Tilly, such as a mandated transition to the state accounting system or more direct intervention in the university's financial operations.

These recommendations are not simply about compliance—they are about restoring the university's financial health, safeguarding accreditation and rebuilding the trust of students, faculty and the Commonwealth.



A photograph of two women in an office setting. The woman in the foreground, wearing a green cable-knit sweater, is smiling and resting her chin on her hand. The woman in the background, wearing a yellow sweater, is working on a laptop. A blue rectangular box is overlaid on the left side of the image.

Appendix A:

KSU Management Improvement Plan

Management Improvement Plan for Kentucky State University



Developed by
the Council on Postsecondary Education
in Consultation with Kentucky State University at the
Direction of the Kentucky General Assembly

October 2022

About the Council on Postsecondary Education

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Key responsibilities include:

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Plan Elements

Effective immediately upon the Governor's signature on April 8, 2022, House Bill (HB) 250 provided the Council on Postsecondary Education (CPE) with \$23 million in emergency funding to cover Kentucky State University's (KSU) current-year shortfall. HB 250 also set forth a myriad of duties and responsibilities for KSU and CPE related to KSU's recovery. Among those was the requirement that CPE create and oversee a Management Improvement Plan (Plan) for KSU designed to assist with organizational and financial stability. The Plan shall include, but is not limited to, the following elements:

1. A comprehensive cataloging and review of university policies and procedures to ensure efficiency and compliance with state and federal law;
2. Guidelines for salary ranges and benefits for all faculty, staff and administrators;
3. Mandatory board member training and development, including but not limited to financial oversight and effective committee structure;
4. Academic program offerings, course offerings and faculty productivity guidelines;
5. Accounting and fiscal reporting systems, collections, budget and internal controls over expenditures and financial reporting;
6. Student success and enrollment management strategies;
7. Student academic progress and results; and
8. Development of online curricula with the intent of offering bachelor's and master's degrees online.

To oversee KSU's progress in developing and implementing these Plan elements, the Plan also shall include:

- Specific, measurable goals, objectives and benchmarks for each of the improvement areas;
- A process for monitoring and evaluating KSU's progress toward meeting the goals, objectives and benchmarks; and
- The terms and conditions for the termination of the Plan.

Furthermore, HB 250 allocated \$5 million in fiscal year 2022-23 and \$10 million in fiscal year 2023-24 for the purpose of distributing funds to KSU for achieving goals and benchmarks in accordance with the Plan, as determined by the Council.

Milestones Achieved

Since the adoption of HB 250 and Senate Bill (SB) 265, the bill requiring new appointees to the KSU Board of Regents, the following milestones have been achieved in accordance with those bills:

- On April 15, 2022, pursuant to SB 265 (2022), newly appointed members of the KSU Board of Regents were confirmed by the Senate.
- Also on April 15, 2022, CPE adopted a KSU Expenditure Approval Policy to effectuate the HB 250 requirement that CPE approve all KSU expenditures over \$5,000 until declaration of KSU's financial stability. CPE also approved a disbursement of \$17.5 million of the \$23 million authorized to allow KSU to meet its current-year financial obligations.
- On April 27, 2022, the KSU Board of Regents held its first meeting with the newly confirmed members. During that meeting several items of business were conducted, including the selection of a chair and vice chair. CPE Vice President and General Counsel Travis Powell provided an overview of HB 250.
- On May 9, 2022, the KSU Board of Regents also approved the hiring of The Registry Advisory Services to provide candidates for the position of interim president.
- On May 9, 2022, the KSU Board of Regents adopted a new financial exigency policy.
- On June 1, 2022, CPE submitted its first Management Improvement Plan update to the Interim Joint Committee on Education detailing the status of the Plan's development.
- On June 17, 2022, CPE approved KSU's request for a final disbursement of \$5.5 million of the \$23 million authorized to allow KSU to meet its current-year financial obligations.
- On June 27, 2022, the KSU Board of Regents approved the hiring of Dr. Ronald Johnson as the University's new Interim President, effective July 1, 2022.
- On July 15, 2022, the KSU Board of Regents adopted new faculty and staff performance evaluation policies and a policy on policies.

CPE staff and administrators from KSU have been in contact daily since the bills were adopted. In addition to completing or assisting in the tasks outlined above, CPE has helped coordinate activities and functions required to begin the fall 2022 semester. CPE submitted a comprehensive information request to KSU staff on June 28, 2022, related to course offerings and faculty assignments for the fall, financial aid award status, pending graduation lists, projected enrollment, institutional finances and student housing. Over the next two months, numerous meetings were held to discuss this information with KSU administrators to ensure these tasks were completed as efficiently and effectively as possible.

Daily meetings between KSU and CPE have continued in order to review all subjects related to university operations. CPE staff has maintained a constant presence on campus, working with faculty, staff and administrators on a variety of issues, including but not limited to student housing, student success, academic program review and student financial aid. CPE staff with expertise in finance and academic and student affairs has worked with KSU staff to address specific issues in those areas. CPE leadership has worked with KSU leadership to help prioritize efforts and map out a strategic path forward for the University.

These constant interactions with KSU faculty, staff and administrators on both day-to-day and long-term operational aspects of the institution, along with targeted discussions on specific items for inclusion in the Plan, have informed the development of the goals, objectives and benchmarks listed in each improvement area. Through this process, CPE staff was able to ascertain the status of the institution and identify issues to be addressed to create a professionally administered and highly functioning small public HBCU land-grant university in Kentucky.

CPE has set forth objectives for KSU in each Plan area identified in HB 250. Those objectives have been included in Appendix A, which includes the required deliverable, benchmark and deadline for each objective, as well as any associated funding to be distributed upon successful completion.

Element 1:

A comprehensive cataloging and review of university policies and procedures to ensure efficiency and compliance with state and federal law

Comprehensive policies and procedures are critical to any high functioning organization. Policies and procedures provide consistency and transparency for an organization, both internally and externally. At public universities like KSU, students, faculty and staff rely on policies and procedures each day to determine how business is to be conducted and what rights these individuals maintain. Up-to-date policies and procedures also are critical to ensure the University's compliance with its myriad obligations, due primarily to its status as a state entity and recipient of federal funding.

On July 15, 2022, KSU adopted a Policy on Policies that outlines procedures for developing, revising and implementing all internal University policies. A Policy on Policies is essential for any large organization with multiple policies governing multiple areas of operations to provide transparency, consistency and accountability. Currently, all KSU policies are in various stages of review, and all must now comply with the Policy on Policies.

For policies to be fully implemented and lead to compliant and consistent actions on campus, they must be widely promoted and readily accessible to the campus community. Furthermore, consistency, transparency and continuity in operations cannot persist without Standard Operating Procedures (SOPs) in each business unit. KSU has suffered from extremely high turnover and loss of institutional knowledge. In addition, many business functions are often completed in a manner that lacks consistency or compliance with best practices. SOPs will help remedy these concerns and create continuing operational standards that can withstand employee turnover.

Objectives



Review all university policies and procedures for compliance with the Policy on Policies.



Review all policies and procedures and revise for content or eliminate on a schedule provided to CPE by KSU, except for The Gold Book: Bylaws of Kentucky State University, the Faculty Handbook, the Human Resources Policy Manual and The K-Book: The Kentucky State University Student Handbook, which must be completed by a date specified by CPE.



Create and promote an easily accessible and user-friendly policy bank on the KSU website with links to all university policies.



Create and implement a Standard Operating Procedures (SOPs) manual in each area (academic affairs, enrollment management, auxiliary, facilities, etc.).

Element 2:

Guidelines for salary ranges and benefits for all faculty, staff and administrators

Consistency and transparency related to issues of employment are crucial to any organization, particularly public higher education institutions, which operate for the benefit of their students and serve the public at large. Organizations also must offer competitive salary and benefit packages to attract and retain high-quality personnel. While funding constraints for public higher education institutions can limit their flexibility in this area, institutions must be competitive in their markets. A transparent, consistent and competitive salary and benefit structure, combined with an institutional culture that supports the professional growth and development of all its employees, will allow the University to create and maintain a world-class workforce poised to meet the needs of its students as they pursue their educational goals.

Currently, KSU does not maintain a master position list, nor does it have a prescribed system outlining compensation bands for its roughly 430 employees. All positions do not have current descriptions that set out the requirements of the role or the associated duties and responsibilities. The additional HB 250 requirements for employee evaluation make this even more important. The objectives set forth on the following page will assist KSU in achieving the benefits described in the paragraph above and provide the basis for future success.

With changing leadership and several key positions remaining unfilled or filled with non-permanent staff, KSU's current organizational structure has not been solidified. While this has created many operational challenges, there is now an opportunity to study best practices for the maximal operational structure of all units. This would enable KSU to determine what would best support its mission in the current fiscal environment and implement those changes.

Objectives



Review all currently offered benefits, vacation, sick leave and holiday policies at other Kentucky institutions and ensure competitiveness and consistency.



Review all positions at the University, including those filled and unfilled, to determine need.



Identify positions that should be eliminated or reconstituted to meet the needs of the University.



Establish descriptions for all positions including any qualification requirements and an outline of duties and responsibilities.



Establish salary and benefit guidelines for all faculty, staff and administrator positions using other Kentucky institutions and national peer institutions for comparison.



Once new salary and benefit guidelines are adopted, all current salaries shall be adjusted to conform with new guidelines.



Establish a master position list and develop protocols for adding and subtracting positions to and from the list.



Benchmark university administrators to peer institutions per functional area and develop a plan to realign staffing in accordance with benchmarks.



Evaluate the current organizational structure of KSU, which shall include, but not be limited to: 1) benchmarking the number of executive level administrative positions against peer institutions; 2) reviewing the number of Deans (colleges), Chairs (departments), program coordinators and their related titles; and 3) assessing the span of control for different unit leads and reporting structures.



Revise the University's organizational chart, reflecting the recommended changes (titles and names), using a consistent nomenclature. Include charts for all units at KSU.

Element 3:

Mandatory board member training and development, including but not limited to financial oversight and effective committee structure

Effective institutional governance is key to a high functioning college or university. Institutional boards are responsible for strategic planning and oversight and approving the mission of the institution. Boards set institutional goals and objectives, policies for operations and charge a chief executive with the task of carrying them out.

As the institution's fiduciary entity, perhaps the most critical responsibility of a governing board is financial oversight. An institution simply cannot achieve its mission without sufficient financial resources. With rising costs associated with virtually all aspects of doing business, limitations in the availability of state resources and affordability concerns for students and families, it is more important than ever that institutions exercise sound fiscal stewardship. For institutions like KSU, these concerns are paramount because KSU serves a high percentage of low-income and first-generation college students who struggle to find resources to pay for college.

For KSU specifically, these issues were exacerbated by a lack of oversight and mismanagement of institutional funds beginning in 2017, which resulted in a \$23 million cash shortfall in fiscal year 2022. CPE's Financial Assessment of KSU, completed in November 2022, found that the KSU Board of Regents would have been better equipped to prevent this crisis with standard financial reporting provided to the board on a regular and ongoing basis.

Senate Bill 265 (2022) reconstituted KSU's Board of Regents, and all appointed regents were replaced with individuals who were not connected to the University when the financial crisis occurred. While this provided a fresh perspective by a group of extremely qualified and dedicated citizens, many are new to institutional board service and need background and training to optimize their effectiveness.

Objectives



Complete Association of Governing Boards (AGB) training on Foundational Aspects of Trusteeship.



Receive comprehensive reports from all functional units of the University to better understand institutional operations from both the academic and business perspective.



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.



Determine the optimal board committee structure and composition and outline the charge of each committee.



Establish an Audit and Compliance Committee and define its relationship to the internal auditor.



Establish a regular meeting calendar annually for both the full board and board committees.



Receive approval of KSU's new board member orientation programs per KRS 164.020(25)(c).



Create a Regent professional development policy and plan.



Make Regent attendance at the annual CPE Trusteeship conference mandatory.



Complete CPE-facilitated training on the history of the University as a state entity that covers its recent financial crisis.

Objectives



Participate in the Association of Governing Boards (AGB)/Gardner Institute Governing Board Equity in Student Success Project.



With CPE, develop financial oversight training modules for Regents.



Obtain an external review of the philanthropy strategy and governance structure of related entities, including relationships with the Foundation and Alumni



Adopt recommended changes to ensure optimal alumni/community/corporate engagement, fundraising and stewardship of gifts.



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.

For objectives related to financial oversight of the University, please refer to the “Accounting and fiscal reporting systems, collections, budget and internal controls over expenditures and financial reporting” section.

Element 4:

Academic program offerings, course offerings and faculty productivity guidelines

KSU's mission and vision promise quality teaching with a foundation in liberal studies to prepare students as global citizens, lifelong learners and problem solvers. To that end, this section of the Plan ensures academic program offerings promote the mission of the institution and/or are financially viable. Moreover, the semester and academic year course offerings must align with student needs and progress toward timely degree completion in a cost-effective manner. These two areas work collaboratively to maximize faculty productivity, improve efficiency and reduce spending.

A 2020 Gray Associates' review of KSU's 25 undergraduate programs recommended that eight programs be expanded, one program be sustained, six programs be fixed, two programs be closed and five programs be fixed with the potential to grow, sustain or close. An updated review will include all program offerings at KSU, from undergraduate certificates to the doctoral program, to ensure an adequate balance of program offerings, student enrollment and demand. KSU's current course catalog outlines numerous course offerings; of the courses listed, it is suspected that many are rarely offered, if ever. Having such a course catalog puts pressure on faculty and the institution to provide too many courses over the course of an academic year. In addition, it confuses students and advisors who are attempting to map out a timely path toward a degree. For example, as part of a minor in international studies that requires 18 credit hours, 15 of those hours must be selected from an array of almost 50 courses, most if not all of which are comprised of three credit hours. To move KSU forward, a full program review is necessary to meet the needs of current and future KSU students and adjust for the evolving post-pandemic market.

Objectives



Utilize Gray Associates' PES+ Market system and Institutional Research data to 1) evaluate the viability of all current academic programs; 2) close low-performing programs (as defined by CPE) and those not aligned with the University's mission; 3) evaluate the costs/benefits of dual credit programs; and 4) evaluate potential new program offerings aligned with the University's mission and supported by market demand.



Facilitate a curriculum complexity discussion and streamline course offerings and programs: 1) utilize an evaluation tool, such as Curricular Analytics, to determine the efficiency of each degree plan; 2) evaluate and revise (if necessary) high Drop, Fail or Withdraw (DFW) courses; and 3) ensure alignment of course program plans with CPE's Academic Program Inventory and degree plan site.



Align course offerings to meet the student learning outcomes of the general education curriculum and CPE's Kentucky Graduate Profile.



Evaluate course offering schedules and program degree plans to maximize efficiency and promote retention, progression and graduation.



Evaluate and improve the Credit for Life process to include a consistent evaluation, documentation and awarding of academic credit.



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.



Determine the number of faculty needed in each program area based on revised program offerings and high-demand degree programs.

Objectives



Determine appropriate class sizes, approval processes and pay structures for faculty overload and adjunct faculty in conjunction with the previously described salary band study.



Review the institutional effectiveness office and make recommendations for improvement (including identifying standard reports and timelines to be provided to senior KSU administrators and Board of Regents and proper location within the organizational structure).



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.



Review the current Quality Enhancement Plan (QEP) and determine effectiveness and fidelity of implementation.



Evaluate the curriculum for all non-educator preparation programs.

Element 5:

Accounting and fiscal reporting systems, collections, budget and internal controls over expenditures and financial reporting

The Council on Postsecondary Education issued a report on the financial health of Kentucky State University in November 2021. In this report, the Council documented numerous issues relating to poor internal control processes, ineffective budgetary controls and inadequate internal and external financial reporting. These ongoing problems led directly to the financial crisis requiring a special appropriation of \$23 million in stabilization funding for the University in April 2022.

Effective financial management structures are essential to any organization's ability to plan, budget and evaluate ongoing operations. Accurate and timely financial reporting, strong budgetary controls and effective internal controls are the core components of effective financial management. The fiduciary duties of the Board of Regents and university leadership require prudent and effective management of the resources provided by the taxpayers of the Commonwealth of Kentucky, a university's students and related, cognizant federal agencies.

The objectives outlined on the following page are designed to correct long-standing problems in accounting and financial reporting at KSU, as well as to improve financial and budgetary controls. These steps are essential to rebuilding the credibility of the University with all stakeholders and will position the University to effectively manage and accurately report on financial operations.

Objectives



Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.



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.



Outsource or co-source the internal audit function and reinstate the externally managed tip line.



Implement a formal accounting and reporting framework for endowment distributions.



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.



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.



Complete the Banner accounting system optimization project and ADP payroll system transition to Banner.



Implement a long-range planning process to support the strategic and capital investment decision-making process.



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.



Develop appropriate policies and procedures governing the key functions of treasury management, including cash management, operating investment management, debt management and internal loans.

Objectives



Implement a formal endowment management framework.



Implement quarterly reporting to the Board of Regents on the President's travel, entertainment and discretionary expenses.



Develop a campus master plan and a three- and five-year capital project plan focused on asset preservation.



Evaluate all established centers (Atwood, CREED, etc.) for costs/benefits.



Determine professional organizations that provide resources to assist the University with planning and evaluating effectiveness and secure membership.



Encourage finance staff to attend the College Business Management Institute (CBMI).



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.



Complete a software audit to determine if all purchased and licensed software is necessary and being used effectively.

Element 6:

Student success and enrollment management strategies

KSU is critical to the Commonwealth's mission of educating low-income, underrepresented minority students. Although KSU enrolls only 1.2 percent of all in-state, undergraduate students at four-year public institutions, these students account for 10.7 percent of Black/African American undergraduate students in Kentucky (11.2 percent if low-income students are included). Moreover, while KSU awards less than 1 percent of all in-state degrees, this represents 5.2 percent of all degrees conferred to Black/African American students in the state (6.2% for Black/African American students from low-income backgrounds).

The crux of this Plan centers on strategic enrollment and student success efforts. The recruitment, retention and graduation of KSU students is central to the University's purpose, particularly as the Commonwealth's sole, public HBCU. The enrollment of students from Kentucky is especially important to the economic growth of the state. Work in this area is supported by a James Graham Brown Foundation grant through May 2024, as well as other projects facilitated by the Kentucky Student Success Collaborative (KYSSC), housed at CPE.

Student affairs units across the country provide the necessary co-curricular experiences to support and develop students equipped to navigate an evolving, diverse world. The collaboration between enrollment management and student affairs pushes an institution forward and provides a positive student experience. Campus-wide collaboration across academic affairs, student affairs and finance is essential to meeting the demands and expectations for student success.

Objectives



Review the current reporting and organizational structure across student success and enrollment management units to improve communication, efficiency and effectiveness.



Develop a coordinated enrollment management function and plan, including but not limited to specific targeting of Kentucky students.



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.



Redesign the first-year experience course to integrate career exploration, academic planning and transition support content and resources.



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.



Establish cross-training expectations and succession planning across student affairs units to limit the impact of staff turnover and vacancies.



Complete a comprehensive, programmatic evaluation of the 2+2 academic and career advising model, providing recommendations for improvement based on evidence-based best practices.



Evaluate the effectiveness of the pre-college academy, University College, and overall advising model with recommendations for improvement and training supports.



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.



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.

Element 7:

Student academic progress and results

CPE adopted a new 2022-30 statewide strategic agenda in 2022. The agenda includes the statewide goal for 60 percent of Kentucky’s working-age adults to have a high-quality postsecondary credential by the year 2030. KSU is critical to this goal, particularly considering the strategic agenda’s focus on closing attainment gaps for low-income students and students of color. KSU’s mission and vision cut across the agenda’s strategic priorities, which include affordability, value, transitions, success and talent.

Moreover, the CPE Diversity, Equity, and Inclusion (DEI) policy highlights the central role KSU played in Kentucky’s desegregation efforts 40 years ago. Efforts to enhance KSU align with the original desegregation plan to increase the recruitment, enrollment and graduation of diverse students. The goal of the current DEI policy is to create an accountability framework that supports the needs and success of all students, particularly those most affected by institutional and systemic inequity and exclusion.

The profile of the typical KSU student aligns seamlessly with the strategic agenda and DEI policy. Undergraduate students at KSU are primarily Black/African American. Nearly 70 percent of the student body are Pell recipients, and approximately 40 percent are first-generation college students. Additionally, the average ACT score for an incoming KSU freshman is 19, just below the state average of 20.2.

KSU’s student profile creates challenges for retention, progression and graduation. Trend data detailing KSU’s performance on CPE key indicators are included in Appendix B. Despite improvement in some areas, there is much progress still needed to meet the needs of individual students and the state at large.

Objectives



Meet first- to second-year retention and progression targets to support completion goals (graduation rate and degrees conferred).



Develop a system to manage institution-wide and program/departmental student cohorts to improve completion rates.



Evaluate student progression within programs to identify any academic and persistence obstacles.



Implement a predictive analytics model to develop a student recruitment profile and early warning system for enrolled students.



Conduct a campus climate survey and provide an improvement plan (if necessary) to address issues discovered in the survey analysis.

Element 8:

Development of online offerings

Prior to the COVID-19 pandemic, colleges and universities across Kentucky were offering online programs at varying levels. These programs enabled institutions to extend their reach beyond their region and even the state's borders. The dramatic shift to online/remote learning at the onset of the pandemic demonstrated higher education's ability to transition to online programming on a larger scale. With time, institutions can create fully online programs to scale utilizing lessons learned during the pandemic.

The impending higher education enrollment cliff signals the need to offer large-scale online program offerings with the flexibility to engage adult learners and re-engage students who lost their connection to higher education and still need to gain skills to fulfill their career aspirations. CPE is working to minimize the impact of the enrollment cliff through the statewide strategic agenda and the recent implementation of the Adult Attainment Academy.

Given students' interest in the increased flexibility online education offers, KSU is ripe for the scaling of fully online programs with the same accountability, transparency and academic integrity as face-to-face programming. Additionally, the development or enhancement of online program offerings will allow KSU to expand its capacity to grow enrollment in ways the on-campus infrastructure limits.

Objectives



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.



Utilize Gray Associates PES+ Market system to identify high-demand online programs to implement.



Determine an operating structure for a distinct KSU online subsidiary through an evaluation of the following: 1) a separate administrative structure to increase autonomy and innovation in online learning; 2) potential financial aid issues associated with an online subsidiary; 3) the effectiveness of a competency-based, eight-week model for online learning; and 4) the use of a case management model in which students and families are assigned one point of contact throughout the enrollment management process.



Develop an online general education curriculum aligned with CPE's transfer policy.



Implement innovative evaluation methods of online learning quality to ensure online programs meet nationally recognized quality assurance standards.

Plan Evaluation

Process for Monitoring KSU's Progress Toward Meeting Goals, Objectives and Benchmarks

CPE will maintain staff on-site at KSU's campus to monitor progress and assist with Plan implementation in accordance with Section 2(3) of HB 250. KSU will provide Plan updates as requested by CPE and shall submit formal quarterly reports on progress on each item in each Plan area. The first quarterly report shall be due March 1, 2023.

Section 2(6) of HB 250 states that CPE shall contract with an independent third party to monitor and evaluate the University's performance throughout the period of the Council's oversight. CPE's selected outside evaluator will assist KSU in gathering information for the quarterly reports, evaluating progress and independently verifying the veracity of report content.

Compliance with Plan objectives shall always be conducted in conformance with relevant law. If KSU believes that completion of any of the objectives would violate the law or the legal rights of any member of the KSU campus community, KSU shall immediately notify CPE.

Pursuant to Section 2(3) of HB 250, CPE will provide on-site assistance in Plan implementation. CPE and KSU staff leads shall be assigned to each objective, and CPE staff shall be consulted throughout the execution of each Plan objective. Failure to engage CPE staff in Plan implementation or failure to meet any of the goals or objectives set forth in the Plan may result in CPE providing on-site management in functional areas to facilitate progress.

CPE may revise the Plan at any time per Section 2(5) of HB 250. CPE shall notify KSU and the Legislative Research Commission of any revisions upon adoption.

In accordance with Section 2(9) of HB 250, by November 1, 2025, the CPE shall provide a three-year performance analysis of KSU based on the Management Improvement Plan to the Interim Joint Committee on Education, the Interim Joint Committee on Appropriations and Revenue and the State Auditor of Public Accounts. CPE shall provide recommendations for a transition plan to a new governance and operational structure for the University for consideration by the General Assembly if the analysis finds a continuing, significant lack of efficiency and effectiveness in the governance and administration of KSU.

Appendix A

Objectives Outline



A comprehensive cataloging and review of university policies and procedures to ensure efficiency and compliance with state and federal law

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Review all university policies and procedures for compliance with the Policy on Policies.	Summative Report	N/A	May 2023	N/A
Create and implement a Standard Operating Procedures (SOP) manual in each business area.	Completed manuals and summative report	N/A	May 2025	N/A
Review and revise The Gold Book, Bylaws of Kentucky State University.	Revised Policy	N/A	June 2023	N/A
Review and revise The Faculty Handbook.	Revised Policy	N/A	January 2024	N/A
Review and revise Human Resources Policy Manual.	Revised Policy	N/A	January 2024	N/A
Review and revise The K-Book, The Kentucky State University Student Handbook.	Revised Policy	N/A	June 2023	N/A
Review all other policies and procedures and revise for content.	Revised Policies	N/A	TBD	N/A
Create and promote a policy bank on KSU's website.	Updated web page	N/A	June 2024	N/A



Guidelines for salary ranges and benefits for all faculty, staff and administrators

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Review all currently offered benefits, vacation, sick leave, and holiday policies at other Kentucky institutions and ensure competitiveness and consistency.	Summative Report	Peer institutions/KY institutions	February 2023	N/A
Review all positions at the institution, including those filled and unfilled, to determine need.	Summative Report	N/A	February 2023	N/A
Identify positions that should be eliminated or reconstituted to meet the needs of the institution.	Summative Report	N/A	February 2023	N/A
Establish descriptions for all positions including any qualifications requirements and an outline of duties and responsibilities.	Summative Report	N/A	May 2023	N/A
Establish salary and benefit guidelines for all faculty, staff, and administrator positions using other Kentucky institutions and peer institutions for comparison.	Summative Report to include guidelines	Peer institutions/KY institutions	July 2023	N/A
Adjust current salaries shall be adjusted to conform with new guidelines.	List of all employees, title, salary, and adjustments (if any)	N/A	January 2024	N/A
Establish a master position list and develop protocols for adding and subtracting positions to and from the list.	Master Position List and Modification Policy	N/A	January 2023	N/A
Evaluate the current organizational structure of KSU.	Summative Report	Peer institutions/KY institutions	January 2024	N/A
Revise institutional organizational chart to reflect changes.	Revised Organizational Chart	N/A	June 2024	N/A


Mandatory board member training and development, including but not limited to financial oversight and effective committee structure

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Complete Association of Governing Boards (AGB) training on Foundational Aspects of Trusteeship.	Summative Report	N/A	November 2022	N/A
Receive comprehensive reports from all functional units of the institution to better understand institutional operations from both the academic and business perspectives.	Reports provided to Board during meetings	N/A	January 2024	N/A
Conduct review of current board committee structure as compared to those at peer institutions and best practices for structure and charge of effective university board committees.	Summative Report	Peer Institutions	February 2023	N/A
Determine board committee structure and composition and outline the charge of each committee.	Revised Committee Structure	N/A	April 2023	NA
Establish Audit and Compliance Committee and define relationship to internal auditor.	Creation of New Committee	N/A	April 2023	NA
Set regular meeting calendar annually for both the full board and board committees.	Calendar	N/A	TBD	N/A
CPE review and approve KSU new board member orientation programs per KRS 164.020(25)(c).	Orientation Program Curriculum	Peer Institutions	May 2023	N/A
Create a Regent professional development policy and plan.	Completed Policy	N/A	January 2024	N/A
Make Regent attendance at the annual CPE Trusteeship conference mandatory.	Board Action	N/A	January 2023	N/A
Complete CPE-facilitated training on history of the institution as a state entity and its recent financial crisis.	Training Completed	N/A	February 2023	N/A
Participate in the AGB/Gardner Institute Governing Board Equity in Student Success Project.	Participation Confirmation	N/A	Ongoing	N/A
Develop with CPE financial oversight training modules for Regents.	Training Modules	N/A	June 2023	N/A
Obtain external review of the philanthropy strategy and related entity governance structure, including relationships with the Foundation and Alumni Association.	Summative Report	Peer Institutions/Best Practices	June 2024	N/A
Adopt recommended changes to ensure optimal alumni/ community/corporate engagement, fundraising, and stewardship of gifts.	Board Policy	N/A	January 2025	N/A
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	Peer Institutions/Best Practices	January 2024	N/A



Academic program offerings, course offerings and faculty productivity guidelines

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Evaluate the viability of all current academic programs.	Summative Report	N/A	February 2023	N/A
Close low-performing programs.	Suspend programs with plan to close in CPE program inventory and teach out plan	N/A	April 2023	N/A
Evaluate costs/benefits of the dual credit program.	Summative report and performance improvement plan	N/A	May 2023	N/A
Evaluate potential new program offerings.	Summative Report and proposal development plan	N/A	June 2023	N/A
Utilize evaluation tool to determine efficiency of each degree plan.	Summative Report and Program Modification plan	N/A	December 2023	N/A
Evaluate and revise (if necessary) high DFW courses.	Summative Report and curriculum and/or syllabus revision	N/A	March 2024	N/A
Ensure alignment of course program plans with CPE's Academic Program Inventory and degree plan site.	Summative report and inventory/site updates	N/A	May 2023	N/A
Align course offerings with general education SLOs and KY Graduate Profile.	Update student learning outcomes as necessary	N/A	May 2024	N/A
Evaluate course offering schedule and program degree plans to maximize efficiency.	Summative report and updated course offering schedule	N/A	July 2023	N/A
Evaluate and improve Credit for Life process.	Summative report and Policy update and training	N/A	January 2024	N/A
Review educator preparation programs and redesign to provide culturally responsive teaching, improve K12 pipeline, meet market demands, and address shortage of teachers of color.	Posted RFP and contract awarded	N/A	May 2023	\$200,000
Determine number of faculty needed for each program.	Summative report	N/A	June 2023	N/A
Determine appropriate class sizes, approval process and pay structure for faculty overload and adjunct faculty.	Summative report and updated HR policy	N/A	May 2023	N/A
Review institutional effectiveness office.	Summative report	N/A	May 2025	N/A
Evaluate Governmental Services Center (KRS 164.357) function and make recommendations to revise and revamp program.	Posted RFP and contract awarded	N/A	March 2024	N/A
Review current QEP and determine effectiveness and fidelity of implementation.	Summative report	N/A	July 2024	N/A
Evaluate curriculum for all non-educator preparation programs.	Posted RFP and contract awarded	N/A	May 2023	\$100,000



Accounting and fiscal reporting systems, collections, budget and internal controls over expenditures and financial reporting

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
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	N/A	January 2023	N/A
	Monthly budget to actual reports for E&G, Auxiliaries, Land Grant Match, and Asset Preservation	Completed on time each month	January 2023	N/A
	Budget projection prepared monthly for E&G, Auxiliaries, Land Grant Match, and Asset Preservation	Completed on time each month	January 2023	N/A
	Audit of all contracts to determine institutional need.	Summative Report	June 2023	N/A
	Annual Budget Variance Report	No more than 10% variance on Revenues or Expenditures from Original Budget	Annually at the close of the fiscal year	N/A
Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly 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	Executed Contract	December 2022	\$500,000
	Clearing accounts reconciled within 7 days of end of each month	Completed on time each month	January 2023	N/A
	Bank accounts reconciled within 7 days of end of each month	Completed on time each month	January 2023	N/A
	Monthly closing entries posted within 7 days of end of each month	Completed on time each month	January 2023	N/A
	Month closed by the 10th day of each month	Completed on time each month	January 2023	N/A
	Revise and update Business Procedures Manual	Completed on time each month	March 2023	N/A
	Statement of Revenues, Expenses and Changes in Net Position by 10th of each month	Completed on time each month	March 2023	N/A
	Statement of Net Position by 10th of each month	Completed on time each month	March 2023	N/A
	Credit card account reconciliations	Completed on time each month	January 2023	N/A
	Annual Financial Statement Analysis	*1. Current Ratio *2. Composite Financial Index Scores exceeding industry standard *3. Improving Score on College Market Stress Test *4. Improving Accounts Payable Turnover Ratio *5. Increase in Unrestricted Net Assets less Capital Assets and Pension Impact	July 2023	N/A

*Targets will be set once Audited Financial Statements for FY 2021 and 2022 are completed.



Accounting and fiscal reporting systems, collections, budget and internal controls over expenditures and financial reporting (cont.)

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Outsource or co-source the internal audit function and reinstate the externally managed tip line.	Award contract for internal auditing services	N/A	November 2022	N/A
	Adopt audit plan for internal audit	N/A	December 2022	N/A
	Reinstitute external tip line	N/A	November 2022	N/A
Implement a formal endowment management framework.	Review endowment agreements and execute new agreements where needed	N/A	February 2023	N/A
	Correct accounting for prior withdrawals in 2019 and 2020	N/A	February 2023	N/A
	Correct accounting structure in Banner for endowment accounts	N/A	February 2023	N/A
	Correct endowment reporting on FY 2021 and FY 2022 financial statements	N/A	February 2023	N/A
	Review and update endowment investment policy	N/A	April 2023	N/A
	Conduct a review of endowment manager performance	TBD	April 2023	N/A
	Report on Fundraising Efficiency	Fundraising Efficiency Ratio Improving	June 2023	N/A
Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Monthly report of outstanding student balances	1. Trend of reduced student balances at census date 2. Improving Accounts Receivable Turnover Ratio 3. Decrease over time in Bad Debt Expense	February and September	N/A
	Month report of collection activity	Completed on time each month	January 2023	N/A
	Executed student financial responsibility agreement	N/A	January 2023	N/A
	Revised collection policy	N/A	January 2023	N/A
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	N/A	March 2023	N/A
	Summative report on account revisions	N/A	March 2023	N/A
Complete Banner optimization project and ADP to Banner Transition.	Summative report on necessary optimizations	N/A	November 2023	N/A
	Completed optimizations by module	N/A	September 2023	N/A
	Completed transition from ADP to Banner payroll module	N/A	January 2024	N/A



Accounting and fiscal reporting systems, collections, budget and internal controls over expenditures and financial reporting (cont.)

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Implement a long-range planning process to support the strategic and capital investment decision-making process.	Contract for custodial, grounds, and facilities management	N/A	November 2022	N/A
	Deferred Maintenance Schedule	N/A	February 2023	N/A
	Asset Preservation Funding Allocation Program	N/A	February 2023	N/A
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	N/A	January 2024	N/A
	Summative report	N/A	March 2024	N/A
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	N/A	February 2023	N/A
	Annual cash flow projection	Days cash on hand minimum throughout the year of 90 (reduce cash by any accessed lines of credit)	January 2023	N/A
Review endowment performance and develop related management metrics.	Summative report	N/A	June 2023	N/A
Implement quarterly reporting to the Board of Regents on the President's travel, entertainment and discretionary expenses.	Quarterly report	N/A	January 2023	N/A
Develop a campus master plan and a 3- and 5-year capital project plan focused on asset preservation.	Campus Master Plan	N/A	December 2023	N/A
Evaluate all established Centers (Atwood, CREED, etc.) for costs/benefits.	Summative report	N/A	June 2024	N/A
Determine professional organizations that provide resources to assist the university with planning and evaluation of effectiveness (CUPA, NACUBO, etc) and secure membership.	Summative report	N/A	September 2023	N/A
Encourage attendance at CBMI for Finance staff.	Report of attendance	N/A	September 2023	N/A
Incorporate NACUBO FARM as a guiding document for all business procedures.	Revised business procedures document	N/A	March 2023	N/A
Complete software audit to identify if all purchased and licensed software is necessary and being used effectively.	Summative Report	N/A	March 2023	N/A



Student success and enrollment management strategies

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Review the current reporting and organizational structure across student success and enrollment management.	Summative report and updated organizational chart	N/A	December 2022	N/A
Develop a coordinated enrollment management function and plan.	Summative report and Implementation Plan	N/A	July 2023	N/A
With the assistance of a private consultant, develop a student success model supporting the profile of KSU admits from enrollment through completion rooted in evidence-based best practices.	Issuance of RFP and award of contract	N/A	May 2023	N/A
Redesign first-year experience course.	Summative report and Implementation and Training Plan	N/A	May 2023	N/A
Develop and improve processes around opening of term.	Summative report and Implementation Plan	N/A	May 2023	N/A
Evaluate the use of a case management model for student success and enrollment management.	Summative report	N/A	May 2024	N/A
Establish a cross-training expectation and succession planning.	Summative report and Implementation Plan	N/A	December 2023	N/A
Complete a comprehensive, programmatic evaluation of the 2+2 advising model.	Summative report	N/A	May 2025	N/A
Evaluate the effectiveness of the pre-college academy, University College, and overall advising model.	Summative report	N/A	May 2024	N/A
Evaluate the athletics programming and structure.	Summative report	N/A	June 2023	N/A



Student academic progress and results

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Meet retention and progression targets to support completion (graduation rate and degrees conferred) goals.	N/A	Beginning with Fall 2024 cohort, the progression rate targets at 75% after Year 1; 65% after Year 2; 60% after Year 3; 55% after Year 4, and 53% after Year 5. Improvement in these areas should begin immediately.	September 2025	N/A
Improve retention rate first fall (2022) to second fall (2023).	N/A	75%	September 2023	NA
Improve fall 2023 cohort progression rate.	N/A	70% of the fall cohort earn 30 credit hours and return in the fall semester	June 2024	NA
Improve AY 2022-2023 graduation rate.	N/A	44%	September 2023	NA
Increase the number of degrees conferred for AY 2022-23.	N/A	166	September 2023	NA
Develop a system to manage institution-wide and program/depart- mental student cohorts.	Summative report and Implementation Plan	N/A	May 2023	N/A
Implement a predictive analytics model to develop a student recruitment profile and early warning system.	Summative report and Implementation Plan	N/A	May 2024	N/A
Conduct a campus climate survey.	Summative report and Improvement Plan	N/A	August 2024	N/A



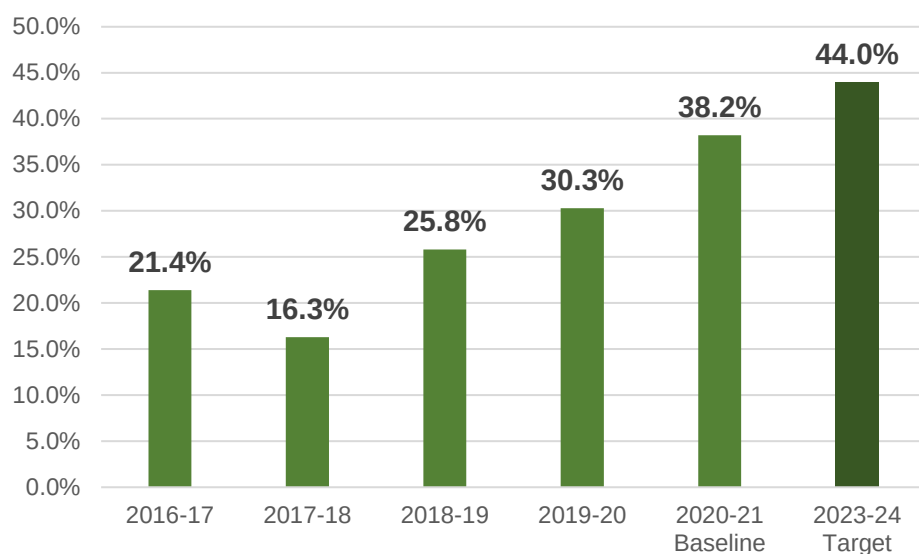
Development of online offerings

Objective	Deliverable	Benchmark	Deadline	2023 Funding Distribution
Identify a partner to provide online programs.	Issue RFP and contract award	N/A	May 2023	\$2,500,000
Utilize Gray Associates PES+ Market system to identify high demand online programs to implement.	Summative report and proposal development plan	N/A	May 2023	N/A
Determine operating structure for a distinct online subsidiary.	Summative report and implementation plan	N/A	January 2024	N/A
Implement innovative evaluation of online learning quality.	Summative report	N/A	May 2025	N/A
Develop an online general education curriculum aligned with CPE's transfer policy.	Summative report	N/A	May 2024	N/A

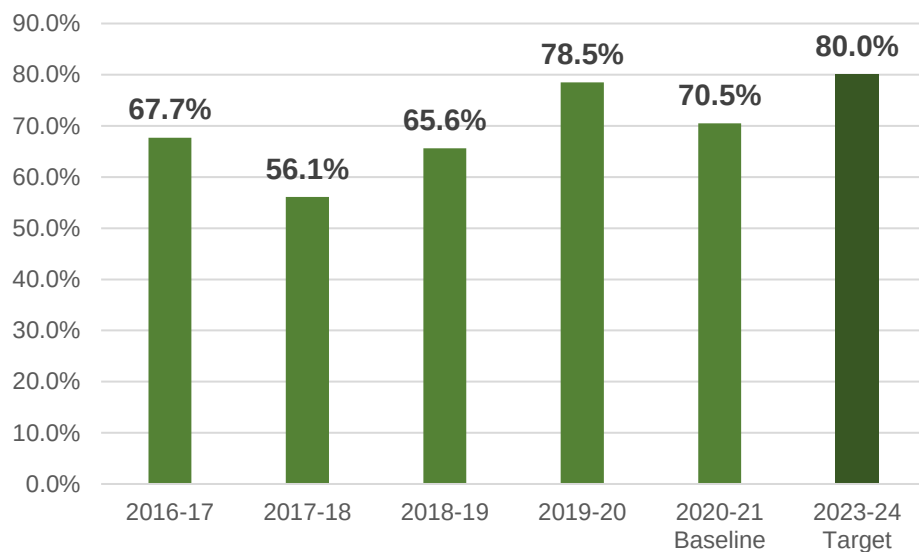
Appendix B

Student Success Trend Data for KSU

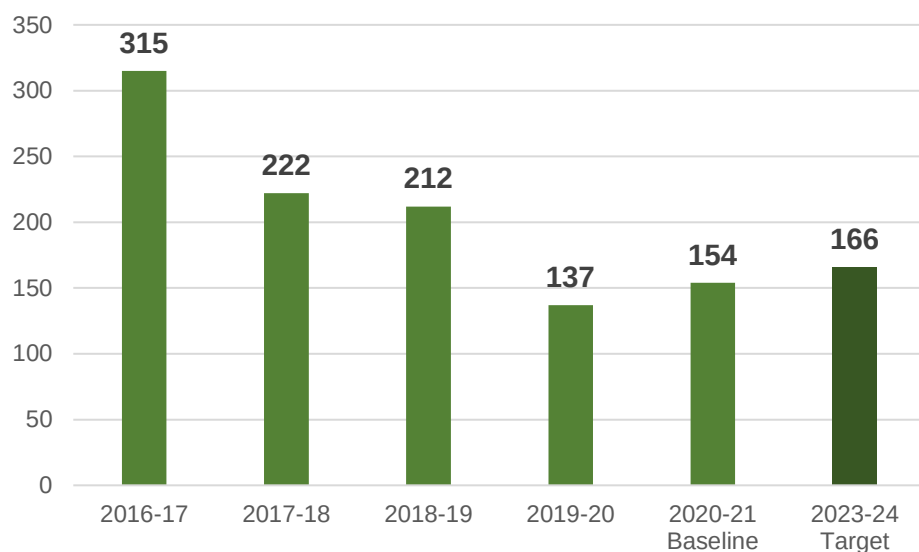
Six-Year Graduation Rate



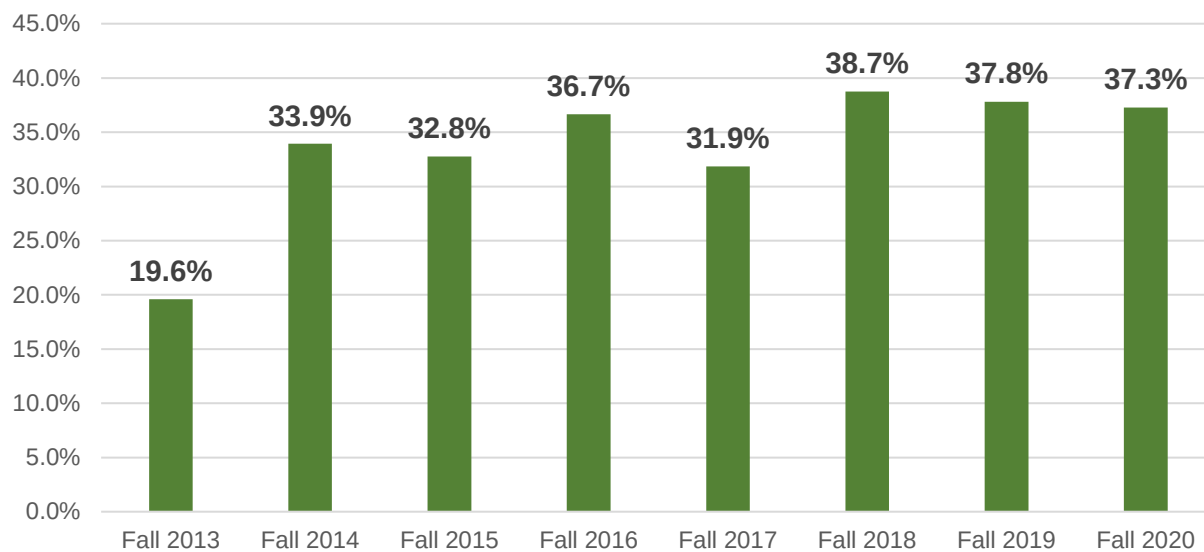
First-Year to Second-Year Retention Rate



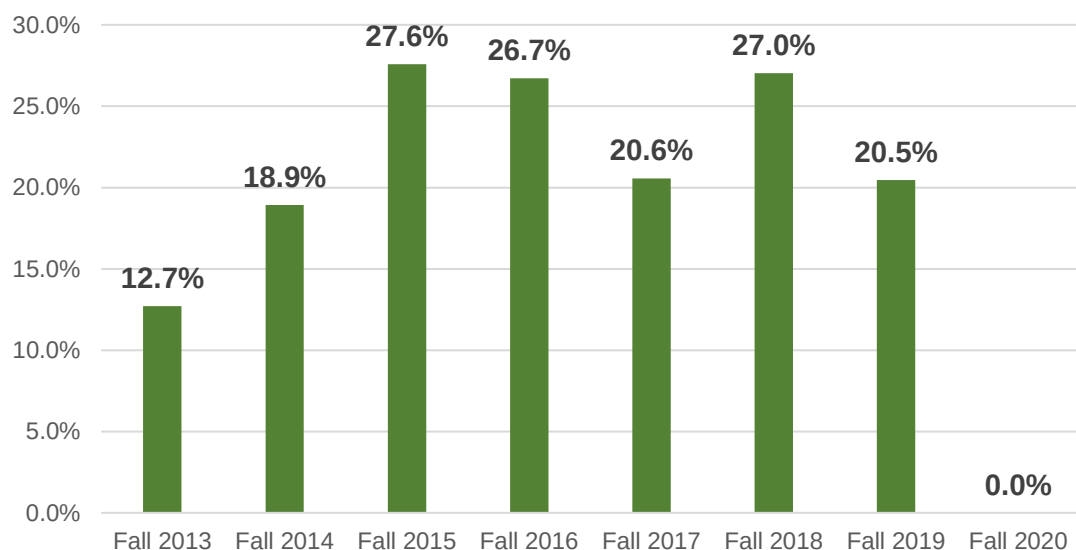
Undergraduate Degrees and Credentials



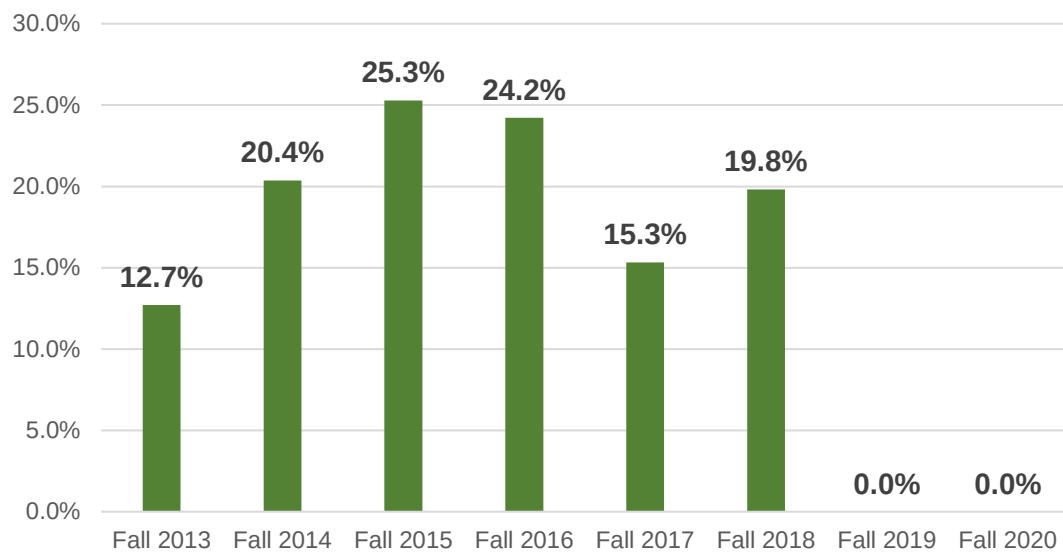
Student Progression - 2nd Year



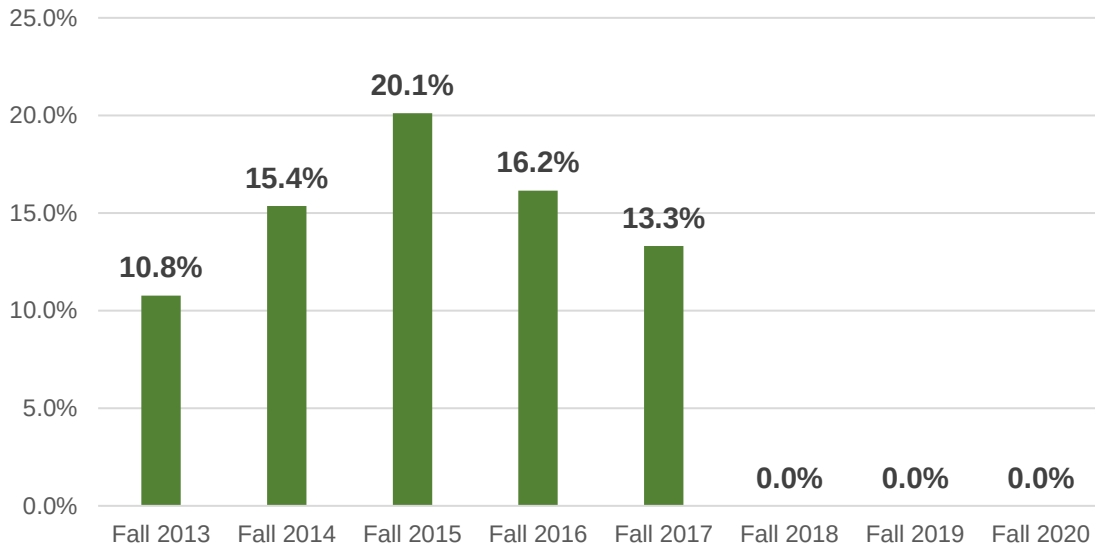
Student Progression - 3rd Year



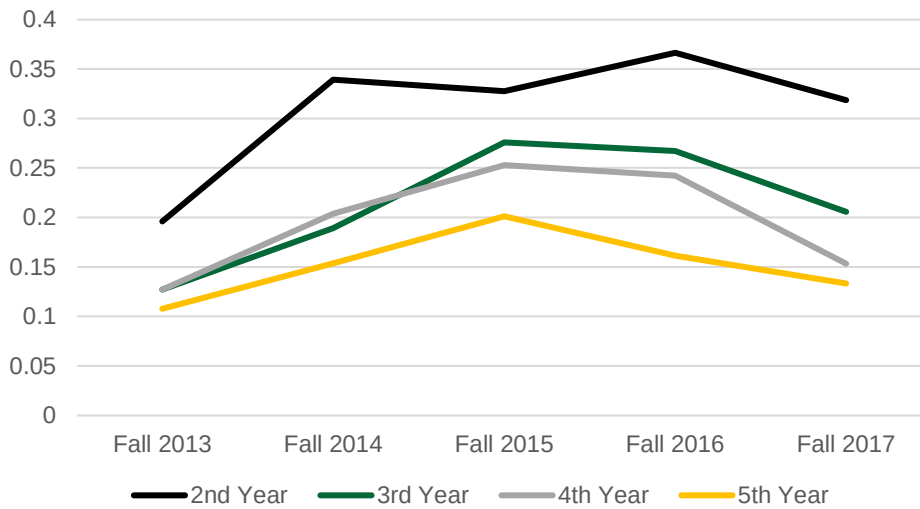
Student Progression - 4th Year



Student Progression - 5th Year



Student Progression: Fall 2013 to Fall 2017





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The Council does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability in employment or the provision of services, and provides, upon request, reasonable accommodation, including auxiliary aids and services necessary to afford individuals with disabilities an equal opportunity to participate in all programs and activities.



Appendix B:

Management Improvement Plan Objectives

Plan Area	Objective #	Objective from Agenda	Deliverable	Benchmark	Deadline	Revised Deadline	Funding Distribution Upon Successful Completion	Review Frequency
Policies and Procedures	1.01.1	Review all university policies and procedures for compliance with the Policy on Policies.	Summative Report	N/A	Q2 - FY 2024	Q2 - FY 2025	N/A	Once
Policies and Procedures	1.02.1	Create and implement a Standard Operating Procedures (SOPs) manual in each area (academic affairs, enrollment management, auxiliary, facilities, etc.).	Completed manuals and summative report	N/A	Q4 - FY 2025	Q4 - FY 2025	N/A	Once
Policies and Procedures	1.04.1	Review all policies and procedures and revise for content... must be completed by a specific date specific by CPE.	Revised Policy	N/A	Q3 - FY 2024	Q2 - FY 2025	N/A	Once
Policies and Procedures	1.05.1	Review all policies and procedures and revise for content... must be completed by a specific date specific by CPE.	Revised Policy	N/A	Q3 - FY 2024	Q2 - FY 2025	N/A	Once
Policies and Procedures	1.06.1	Review all policies and procedures and revise for content... must be completed by a specific date specific by CPE.	Revised Policy	N/A	Q2 - FY 2024	Q1 - FY 2025	N/A	Once
Policies and Procedures	1.07.2	Review all policies and procedures and revise for content....must be completed by a specific date specified by CPE.	Revised Policies		Separate Schedule	Q2 - FY 2025		Once
Policies and Procedures	1.08.1	Create and promote an easily accessible and user-friendly policy bank on the KSU website with links to all university policies.	Updated web page	N/A	Q4 - FY 2024	Q4 - FY 2024	N/A	Once
Policies and Procedures	1.09.1 (NEW)	Digitization of Student Records	Contract award for qualified vendor		Q3 - FY 2024	Q4 - FY 2024	\$ 90,000	Once

Policies and Procedures	1.09.2 (NEW)	Provide annual training to all staff, with a focus on select KSU policies, which should include, at a minimum, ethics, conflicts of interest, conflicts of commitment (as applicable).	Comprehensive training plan with modules, as applicable.	Q4 - FY 2025	Q4 - FY 2025		Once
Salary Ranges	2.02.1	Review all positions at the University, including those filled and unfilled, to determine need.	Summative Report	N/A Q4 - FY 2023	Q1 - FY 2025	N/A	Once
Salary Ranges	2.03.1	Identify positions that should be eliminated or reconstituted to meet the needs of the University.	Summative Report	N/A Q4 - FY 2023	Q2 - FY 2025	N/A	Once
Salary Ranges	2.04.1	Establish descriptions for all positions including any qualification requirements and an outline of duties and responsibilities.	Summative Report	N/A Q4 - FY 2023	Q2 - FY 2025	N/A	Once
Salary Ranges	2.05.2	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	Peer institutions/ KY institutions Q2 - FY 2024	Q4 - FY 2024	N/A	Once

Salary Ranges	2.06.1	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)	N/A	Q3 - FY 2024	Q4 FY - 2024	N/A	Once
Salary Ranges	2.07.2	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	N/A	Quarterly	Q1 - FY 2025 - policy has already been completed. Quarterly lists for items 2 and 3.		Quarterly

Salary Ranges	2.09.1	Benchmark university administrators to peer institutions per functional area and develop a plan to realign staffing in accordance with benchmarks. Evaluate the current organizational structure of KSU, which shall include, but not be limited to: a. Benchmarking the number of executive level administrative positions against peer institutions. b. Reviewing the number of Deans (colleges), Chairs (departments), program coordinators and their related titles. c. Assessing the span of control for different unit leads and reporting structures.	Summative Report	Peer institutions/ KY institutions	Q3 - FY 2024	Q1 - FY 2025	N/A	Once
Salary Ranges	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	N/A	Q4 - FY 2024	Q1 - FY 2025	N/A	Once
Board Training	3.02.1	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	N/A	Q3 - FY 2024	Q4 - FY 2024	N/A	Once
Board Training	3.06.1	Establish a regular meeting calendar annually for both the full board and board committees.	Calendar	N/A	Annually - Q2	Q1 - FY 2025	N/A	Annually

Board Training	3.11.1	Participate in the Association of Governing Boards (AGB)/Gardner Institute Governing Board Equity in Student Success Project.	Participation Confirmation	N/A	Quarterly	Quarterly	N/A	Quarterly
Board Training	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	Peer Institutions/ Best Practices	Q4 - FY 2024 *CPE will recommend an extension of this due date at the June 2024 CPE Board Meeting	Q4 - FY 2025	N/A	Once
Board Training	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. For a well-qualified consulting firm, with experience advising HBCU institutions, to evaluate the current philanthropy organization and operations, including staffing and infrastructure, as well as the University's relationships with the Foundation and Alumni Association. This evaluation can be completed as part of a campaign readiness assessment and feasibility study, which will provide essential information for leadership in positioning the University for future philanthropy success.		6/1/24	Q4 - FY 2024	\$250,000 upon issuance of RFP. Funds shall be used for this purpose and any remainder may be used at the university's discretion.	
Board Training	3.14.1	Adopt recommended changes to ensure optimal alumni/community/corporate engagement, fundraising and stewardship of gifts.	Board Policy	N/A	Q2 - FY 2025	Q2 - FY 2025	N/A	Once

Board Training	3.15.2 (NEW)	Create a tracking system for the Board of Regents for resolutions passed with regular updates on implementation	Implemented tracking system.		Q1 - FY 2025	Q1 - FY 2025		Once
Academic Programs	4.05.1	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	N/A	Q2 - FY 2024	Q4 - FY 2024	N/A	Once
Academic Programs	4.06.1	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	N/A	Q4 - FY 2024	Q4 - FY 2024	N/A	Once
Academic Programs	4.07.1	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	N/A	Q4 - FY 2023	Q4 - FY 2024	N/A	Once
Academic Programs	4.08.1	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	N/A	Q4 - FY 2024	Q4 - FY 2024	N/A	Annually
Academic Programs	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	N/A	Q2 - FY 2024	Q4 - FY 2024	N/A	Once

Academic Programs	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	N/A	Q4 - FY 2023	Q4 - FY 2024	\$ 200,000	Once
Academic Programs	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	N/A	Q4 - FY 2023	Q4 - FY 2024	N/A	Once
Academic Programs	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	N/A	Q4 - FY 2023	Q4 - FY 2024	N/A	Once
Academic Programs	4.14.1	Review the institutional effectiveness office and make recommendations for improvement (including identifying standard reports and timelines to be provided to senior KSU administrators and Board of Regents and proper location within the organizational structure).	Summative report	N/A	Q4 - FY 2025	Q4 - FY 2025	N/A	Once
Academic Programs	4.15.1	Develop a series of Governmental Relations degree programs for online delivery. Programs should be designed specifically to provide services to state government leveraging KSU's geographic proximity to Kentucky State University.	Program structure including courses to be developed, market analysis, and implementation plan.	N/A	Q4 - FY 2024	Q4 - FY 2024	N/A	Once

Academic Programs	4.16.1	Review the current Quality Enhancement Plan (QEP) and determine effectiveness and fidelity of implementation.	Summative report	N/A	Q1 - FY 2025	Q1 - FY 2025	N/A	Once
Academic Programs	4.17.1	Evaluate the curriculum for all non-educator preparation programs.	Posted RFP and contract awarded	N/A	Q4 - FY 2023	Q4 - FY 2024	\$ 200,000	Once
Finance	5.01.4	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	Summative Report	Q1 - FY 2024	Q1 - FY 2025	N/A	Once
Finance	5.01.5	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Annual Budget Variance Report	N/A	Annually - Q1	Annually - Q1	N/A	Annually
Finance	5.02.10	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	*1. Current Ratio *2. Composite Financial Index Scores exceeding industry standard *3.	Annually - Q2	Annually - Q2	N/A	Annually
Finance	5.02.6	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	Completed on time each month	Q2 - FY 2024	Q1 - FY 2025	Funding of \$250,000 was removed and reassigned from this objective per the "Action Item - KSU Management Plan Revision Final 3.19.24"	Once
Finance	5.03.3	Outsource or co-source the internal audit function and reinstate the externally managed tip line.	Reinstitute external tip line	N/A	Quarterly	Quarterly	N/A	Once, test active status quarterly

Finance	5.03.6	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	Quarterly	Quarterly		Quarterly
Finance	5.03.8	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	Quarterly	Quarterly		Quarterly
Finance	5.04.7	Implement a formal accounting and reporting framework for endowment distributions.	Report on Fundraising Efficiency	Fundraising Efficiency Ratio Improving Annually - Q2	Annually - Q2	N/A	Once
Finance	5.06.1	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	N/A Q4 - FY 2023	Q1 - FY 2025	N/A	Once
Finance	5.07.1	Complete the Banner accounting system optimization project and ADP payroll system transition to Banner.	Completed optimizations by module	N/A Q2 - FY 2024	Q4 - FY 2025	N/A	Once
Finance	5.07.3	Complete the Banner accounting system optimization project and ADP payroll system transition to Banner.	Project plan for completion of ADP transition and Banner optimizations.	N/A Q4 - FY 2024	Q4 - FY 2025	\$ 350,000	Once
Finance	5.08.2	Implement a long-range planning process to support the strategic and capital investment decision-making process.	Deferred Maintenance Schedule	N/A Q4 - FY 2023	Q4 - FY 2024	N/A	Once
Finance	5.08.3	Implement a long-range planning process to support the strategic and capital investment decision-making process.	Asset Preservation Funding Allocation Program	N/A Quarterly	Quarterly	N/A	Once

Finance	5.09.1	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	N/A	Q3 - FY 2024	Q1 - FY 2025	N/A	Once
Finance	5.09.2	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	N/A	Q3 - FY 2024	Q3 - FY 2025	N/A	Once
Finance	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	N/A	Q4 - FY 2023	Q1 - FY 2025	N/A	Once
Finance	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	N/A	Annually - Q1	Annually - Q1	N/A	Annually
Finance	5.12.1	Implement quarterly reporting to the Board of Regents on the President's travel, entertainment and discretionary expenses.	Quarterly report	N/A	Quarterly	Quarterly	N/A	Quarterly
Finance	5.14.1	Evaluate all established centers (Atwood, CREED, etc.) for costs/benefits.	Summative report	N/A	Q4 - FY 2024	Q1 - FY 2025	N/A	Once

Finance	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.	Completed business procedures document	N/A	Q2 - FY 2024	Q1 - FY 2025	Funding of \$250,000 was removed and reassigned from this objective per the "Action Item - KSU Management Plan Revision Final 3.19.24"	Once
Finance	5.17.2	Incorporate National Association of College and University Business Officers (NACUBO) Financial Accounting and Reporting Manual for Higher Education (FARM) as a guiding document for all business procedures.	Implement training program for business procedures		Q1 - FY 2025	Q1 - FY 2025		Once
Finance	5.18.1	Complete a software audit to determine if all purchased and licensed software is necessary and being used effectively.	Summative Report	N/A	Q2 - FY 2024	Q1 - FY 2025	N/A	Once
Finance	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	Q4 - FY 2024		Once
Student Success	6.03.1	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 Grant Project.	N/A	Q4 - FY 2023	Q1 - FY 2025	N/A	Once
Student Success	6.04.1	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	N/A	Q4 - FY 2023	Q1 - FY 2025	N/A	Once

Student Success	6.05.1	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	N/A	Q4 - FY 2023	Q4 - FY 2024	N/A	Once
Student Success	6.06.1	Evaluate the case management program implemented in the online program. Review results over the first year and consider what if any techniques can be implemented for the residential program.	Summative report	N/A	Q4 - FY 2024	Q1 - FY 2025	N/A	Once
Student Success	6.08.1	Complete a comprehensive, programmatic evaluation of the 2+2 academic and career advising model, providing recommendations for improvement based on evidence-based best practices.	Summative report	N/A	Q4 - FY 2025	Q4 - FY 2025	N/A	Once
Student Success	6.09.1	Evaluate the effectiveness of the pre-college academy, University College, and overall advising model with recommendations for improvement and training supports.	Summative report	N/A	Q4 - FY 2024	Q4 - FY 2024	N/A	Once

Student Success	6.10.1	Evaluate athletics programming and structures to improve processes around enrollment, recruitment and student success measures and determine the cost benefit of athletic program offerings, recommending any necessary restructuring, including competition level and conference affiliation.	Summative report	N/A	Q1 - FY 2024	Q3 - FY 2025	N/A	Once
Student Success	6.10.2	Issue a Request for Proposal (RFP) for a review of The Department of Intercollegiate Athletics.	Issuance of RFP. For a well-qualified consulting firm, with extensive knowledge of intercollegiate athletics, to assist the university in evaluating the current Intercollegiate program that includes: student-athlete experience, conference and division suitability, enrollment and financial optimization, fund raising challenges and opportunities, facility conditions and needs, Title IX compliance, proper staffing, athletic alumni(ae) engagement, and the departments overall contribution to the mission of KSU.		6/1/24	Q4 - FY 2024	\$250,000 upon issuance of RFP. Funds shall be used for this purpose and any remainder may be used at the university's discretion.	
Student Success	6.12.1	Improve support for student mental health	Participate in the Jed Foundation Program and provide Mental Health First Aid training	N/A	Q4 - FY 2023	Q4 - FY 2024	\$ 100,000	Once

Student Academic Progress	7.01.1	Meet first- to second-year retention and progression targets to support completion goals (graduation rate and degrees conferred).	N/A	Beginning with Fall 2024 cohort, the progression rate targets at 75% after Year 1; 65% after Year 2; 60% after Year 3; 55% after Year 4, and 53% after Year 5. Improvement in these areas should begin immediately.	Q1 - FY 2026	Q1 - FY 2026	N/A	Once
Student Academic Progress	7.02.1	Meet first- to second-year retention and progression targets to support completion goals (graduation rate and degrees conferred).	N/A	75%	Q2 - FY 2024	Q4 - FY 2024	N/A	Once
Student Academic Progress	7.03.1	Meet first- to second-year retention and progression targets to support completion goals (graduation rate and degrees conferred).	N/A	70% of the fall cohort earn 30 credit hours and return in the fall semester	Q4 - FY 2024	Q4 - FY 2024	N/A	Once
Student Academic Progress	7.07.1	Implement a predictive analytics model to develop a student recruitment profile and early warning system for enrolled students.	Summative report and Implementation Plan	N/A	Annually - Q2	Annually - Q2	N/A	Once

Student Academic Progress	7.08.1	Conduct a campus climate survey and provide an improvement plan (if necessary) to address issues discovered in the survey analysis.	Summative report and Improvement Plan	N/A	Q1 - FY 2025	Q1 - FY 2025	N/A	Once
Online programs	8.04.1	Implement innovative evaluation methods of online learning quality to ensure online programs meet nationally recognized quality assurance standards.	Summative report	N/A	Q4 - FY 2025	Q4 - FY 2025	N/A	Once
Online programs	8.05.1	Develop an online general education curriculum aligned with CPE's transfer policy.	[Not provided]	N/A	Q3 - FY 2024	Q4 - FY 2024		Once

Plan Area	Objective #	Objective from Agenda	Deliverable
Finance	5.01.01	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
Finance	5.01.02	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Monthly budget to actual reports for E&G and Auxiliaries.
Finance	5.02.02	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
Finance	5.02.03	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Bank accounts reconciled within 14 days of end of each month
Finance	5.02.04	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Monthly closing entries posted within 20 days of end of each month
Finance	5.02.05	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Month closed no later than the end of the subsequent month
Finance	5.02.09	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Credit card account reconciliations completed each month

Finance	5.02.12	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Accounts payable aging summary
Finance	5.05.01	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
Finance	5.05.02	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Monthly report of outstanding student balances

KSU Policy Review and Revision 1 Last updated: 5/15/2024

The following table includes a status of University policies to be updated through the end of 2024. The completion status indicates if the

Policy Name	Current Policy Owner	Last Revision Date	Revision Deadline	Revised deadline	Completed by Deadline? (Y/N)	Policy Notes	Complies with Policy on Policies
Academic Calendar	Academic Affairs	9/1/2023	12/31/2023		Yes		Yes
Academic Code of Conduct	Academic Affairs & Student Affairs and General Counsel	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Academic Load	Unspecified	Unknown	1/31/2024	12/31/2024	No		
Academic Scholarships	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		
Academic Standing	Academic Affairs, Registrar	Unknown	1/31/2024	12/31/2024	No		
Active Shooter Emergency Plan	Student Affairs	Unknown	12/31/2023	12/31/2024	No		
Admission to University	Student Affairs	Unknown	1/31/2024	12/31/2024	No		
Anti-Harassment & Retaliation Protection	Student Affairs	Within last two years	1/31/2024	12/31/2024	No		
Appeals to Academic Status	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Appropriate Usage	Finance & Business Affairs	Unknown	1/31/2024	12/31/2024	No		
Background Check	Finance & Business Affairs	12/18/2023	12/31/2023		Yes		Yes
Behavioral Code of Conduct	Student Affairs and General Counsel	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Board Training Policy	Kentucky State University Board of Regents	N/A	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Budget Policy and Planning	Finance & Business Affairs	Unknown	1/31/2024	12/31/2024	No		
Business Casual Dress Code	Office of the President	Unknown	1/31/2024	12/31/2024	No		

Business Manual	Finance & Business Affairs	2010	3/31/2024	12/31/2024	No		
Calculating GPA	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		
Catalogue of Record	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		
Challenge by Examination	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Clear Bag Policy	Office of the President	12/18/2023	12/31/2023		Yes		Yes
Collections Policy	Finance & Business Affairs	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Computer Replacement Policy	Finance & Business Affairs	Unknown	1/31/2024	12/31/2024	No		
Computer Software Policy	Finance & Business Affairs	Unknown	3/31/2024	12/31/2024	No		
Concurrent Degrees	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Conflict of Commitment and Interest	Board of Regents	Unknown	3/31/2024	12/31/2024	No		
Consumer Information Guide	Academic Affairs	Unknown	6/30/2024	12/31/2024	Due Later		
Contract Management Policy	Finance & Business Affairs; Office of General Counsel	6/30/2023	12/31/2023		Yes		Yes
Cost-Sharing Policy	Grants & Sponsored Programs	Unknown	1/31/2024	12/31/2024	No		
Course Attendance and Title IV	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Course Enrollment Policy	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		
Course Numbering System	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		
Course Repeat Policy	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Course Withdrawal Policy	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Credit Earning Alternatives	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Credit Hour Policy	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		

Data Classification Policy	Finance & Business Affairs	Unknown	3/31/2024	12/31/2024	No		
Data Policy	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Delays and Cancellations	University Police	Unknown	1/31/2024	12/31/2024	No		
Deposits to the Kentucky State University Foundation	Office of Institutional Advancement	11/28/2023	12/31/2023		Yes		Yes
Disbursements from the Kentucky State University Foundation	Office of Institutional Advancement	11/28/2023	12/31/2023		Yes		Yes
Dismissal from the University	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Domestic and International Exchange Policy	Global Strategies and International Affairs, Academic Affairs & Student Affairs, and Human Resources	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Drug- and Alcohol-Free Policy	Human Resources	Unknown	3/31/2024	12/31/2024	No		
Dual Enrollment/Dual Credit Policy	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Email Policy	Finance & Business Affairs	Unknown	3/31/2024	12/31/2024	No		
Employment and Job Posting	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		
Endowment Investment & Spending Policy	Finance & Business Affairs and Institutional Advancement	12/18/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Establishment of Kentucky Residency	Academic Affairs	Unknown	6/30/2024	12/31/2024	Due Later		

Ethics Hotline Policy	Board of Regents, Finance & Business Affairs, and General Counsel	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Faculty Benefits	Human Resources	Unknown, but probably 2018	3/31/2024	12/31/2024	No		
Faculty Handbook	Academic Affairs	8/27/2019	3/31/2024	12/31/2024	No		
FERPA Policy	Academic Affairs	Unknown	4/30/2024	12/31/2024	No		
Finance & Business Affairs Policies	Finance & Business Affairs	4/30/2010	3/31/2024	12/31/2024	No		
General Education Transfer Policy	Academic Affairs; Student Affairs	Unknown	4/30/2024	12/31/2024	No		
Gift Acceptance	Academic Affairs	Unknown	4/30/2024	12/31/2024	No		
Grading System	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		
Graduate Catalogue	Academic Affairs	2020	6/30/2024	12/31/2024	Due Later		
Graphics Standards Manual	Brand Identity/Marketing	Unknown	3/31/2024	12/31/2024	No		
Grievance Policy	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Holiday Schedule and Leave	Human Resources; Finance & Business Affairs	Unknown	3/31/2024	12/31/2024	No		
HR Policy Manual	Human Resources	3/26/2013	3/31/2024	12/31/2024	No	6/30/2024	
Instructional Technology/Online Course Enrollment/Access	Academic Affairs	Unknown	3/31/2024	12/31/2024	No		
Integrity and Ethics	Office of General Counsel; Human Resources	Unknown	1/31/2024	12/31/2024	No		
Internal Audit Policy Manual	Internal Auditor	Unknown	6/30/2024	12/31/2024	Due Later		
International Students	Unspecified	Unknown	1/31/2024	12/31/2024	No		
IRB Guidelines	Office of Research, Grants	9/1/2023	12/31/2023		Yes		Unknown, not on policy webpage
IT Audit and Accountability	Finance & Business Affairs	12/18/2023	12/31/2023		Yes		Yes

IT Password Policy	Information Technology and Department of Finance & Business Affairs	12/18/2023	12/31/2023		Yes		Yes
IT Security Policy	Finance & Business Affairs	12/18/2023	12/31/2023		Yes		Yes
K-Book (Student Handbook)	Student Affairs	7/1/2022	12/31/2023		No		
Maintaining Students Records	Finance & Business Affairs	Unknown	12/31/2024		Due Later		
Mission Statement	Brand Identity/Marketing	12/18/2023	12/31/2023		Yes		Yes
Naming or Renaming Policy	Office of the President; Office of Institutional Advancement	Unknown	12/31/2024		Due Later		
Nepotism Policy	Human Resources; Board of Regents	Unknown	12/31/2024		Due Later		
Non-Fraternization Policy	Office of General Counsel; Human Resources	Unknown	12/31/2024		Due Later		
Office of Internal Audit Policies & Procedures Manual	Internal Auditor	Unknown	12/31/2024		Due Later		
Online Learning Policy	Academic Affairs	Unknown	12/31/2023	12/31/2024	No		
Open Records Policy	Unspecified	12/18/2023	12/31/2023		Yes		Yes
Outside Activities	Finance & Business Affairs	Unknown	12/31/2023	12/31/2024	No		
Outside Employment and Activities Policy	Human Resources	12/18/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Philanthropic Donations From Faculty and Staff	Office of Institutional Advancement	6/20/2023	12/31/2023		Yes		Yes

Photo Release	VP Nathalie Evans	Unknown	1/30/2024	12/31/2024	No		
Policy on Internal Endowment Agreements	Institutional Advancement and Finance & Business Affairs	11/28/2023	No due date		Yes, Interim policy	Policy added to the schedule by Moss Adams after approval by the Board. Approved by board 11/28/23	Does not include "Administrative Authority" section
Policy on Philanthropic Donations from Faculty and Staff	Institutional Advancement	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Policy on Policies	Board of Regents; Office of General Counsel	2/16/2024	12/31/2024		Yes		N/A
Policy on Policies Appendices	Board of Regents; Office of General Counsel	7/15/2022	12/31/2024		Due Later		
Readmission to the University	BREDS Office	Unknown	12/31/2024		Due Later		
Returned Check Policy	Finance & Business Affairs	12/18/2023	12/31/2023		Yes		Yes
Satisfactory Academic Progress	Finance & Business Affairs	Unknown	12/31/2023	12/31/2024	No		
Shared Sick Leave Policy	Human Resources	Unknown	12/31/2024		Due Later		
Sick Leave Policy	Human Resources	3/1/2021	12/31/2024		Due Later		
Space Management Policy	President and Finance & Business Affairs	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Sponsored Programs	Office of the President	Unknown	1/31/2024	12/31/2024	No		
Staff Senate Constitution	Unspecified	6/4/2020	3/31/2024	12/31/2024	No		
Student Athlete Handbook	Unspecified	Unknown	1/31/2024	12/31/2024	No		
Student Complaints	Academic Affairs	Unknown	1/31/2024	12/31/2024	No		
Student Financial Aid Policy	Finance & Business Affairs	Unknown	12/31/2024		Due Later		

Student Government Association Constitution	Unspecified	Unknown	3/31/2024	12/31/2024	No		
Students in Research Policy	Academic Affairs	2012 or 2013	12/31/2024		Due Later		
Study Abroad Policy	Global Strategies and International Affairs, Academic Affairs & Student Affairs, and Registrar	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes
Support Services Animal Policy	Student Affairs, Accessibility and Disability Resource Center, and General Counsel	11/28/2023	12/31/2023		Yes		Yes
Technology Complaints	Finance & Business Affairs	8/15/2023	10/31/2024		Due Later		
Telecommute Policy	Finance & Business Affairs	Unknown	N/A		N/A	Policy revoked by the Board.	
Temporary Telecommuting Policy	Finance & Business Affairs	Unknown	N/A		N/A	Policy revoked by the Board.	
The Gold Book	Board of Regents; Office of General Counsel	11/28/2023	12/31/2023		Yes		N/A
Title IV Policy	Finance & Business Affairs	12/5/2019	1/31/2024	12/31/2024	No		
Title IX Policy	Office of General Counsel	9/3/2020	1/31/2024	12/31/2024	No		
Trainings Policy	Finance & Business Affairs	Unknown	12/31/2023	12/31/2024	No		
Transcript Requests	Academic Affairs	12/18/2023	12/31/2023		Yes		Yes
Tuition Refund Policy	Office of the Bursar; Finance & Business Affairs	Unknown	1/30/2024	12/31/2024	No		
Tuition Waivers	Finance & Business Affairs	Unknown	12/31/2024		Due Later		

Undergraduate Catalogue	Unspecified	Unknown	12/31/2024		Due Later		
University Equipment	Finance & Business Affairs	2019	3/31/2024	12/31/2024	No		
University Vehicles Policy	Finance & Business Affairs	Unknown	1/31/2024	12/31/2024	No		
Use of University Internet for Faculty & Staff	Finance & Business Affairs	Unknown	12/31/2024		Due Later		
Use of University Internet for Students	IT	Unknown	12/31/2024		Due Later		
Vacation Policy	Unspecified	3/1/2021	1/31/2024	12/31/2024	No		
Visiting Student Policy	Academics Affairs; Finance & Business Affairs	12/18/2023	12/31/2023		Yes		Yes
Zero Tolerance Policy	Student Affairs	11/28/2023	No due date		Yes	Policy added to the schedule by Moss Adams after approval by the Board.	Yes



Appendix C:

The Baker Tilly Report



As of June 3, 2025, Moss Adams LLP has merged with Baker Tilly.

FINAL REPORT

Council on Postsecondary Education

KENTUCKY STATE UNIVERSITY MANAGEMENT IMPROVEMENT PLAN FINAL REVIEW

October 22, 2025

Baker Tilly Advisory Group, LP

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Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, operate under an alternative practice structure and are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

I. Executive Summary

A. Background, Scope, and Methodology

Under House Bill 250 (HB 250), the Kentucky State Legislature (the State) directed Kentucky Council on Postsecondary Education (CPE) to develop and oversee a Management Improvement Plan (MIP) for Kentucky State University (KSU, the University) with specific objectives aimed at enhancing the organizational and financial stability of the University. This initiative was primarily undertaken to address KSU's financial challenges.

CPE engaged Baker Tilly Advisory Group, LP (Baker Tilly), formerly Moss Adams LLP, to monitor and report on KSU's progress toward completing the objectives identified in the MIP. The MIP included objectives in eight areas: policies and procedures, salary ranges, board training, academic programs, finance, student success, student academic progress, and online programs. This monitoring took place from March 2023 to September 2025. During this period, Baker Tilly reviewed MIP deliverables submitted by KSU and provided both monthly and quarterly reports from Q4 2023 through Q4 2025. The monthly reports covered 14 specific finance deliverables related to standard monthly procedures, including budget-to-actual reports and closing entry processes. The quarterly reports provided a comprehensive status update on all MIP objectives each quarter.

This final review evaluates KSU's overall progress in completing the MIP objectives and compliance with HB 250, as well as the effectiveness of the University's governance model and operational structure. To conduct this assessment, we reviewed previous quarterly and monthly reports, conducted interviews, and examined additional documentation. Based on the information gained during our monitoring and assessment period, we concluded on KSU's progress on the MIP and provided our recommendations.

B. Summary of MIP Progress Results

KSU has demonstrated notable strengths, including stable presidential leadership in recent years, dedicated staff efforts amidst challenges, and a strong commitment to the University's mission. However, several critical themes emerged that impact progress, including frequent leadership turnover, accountability gaps, understaffing—particularly in the Finance department (Finance) and Human Resources department (HR)—complex planning amid competing priorities, and the need to improve internal systems and processes. Regulatory compliance demands place additional strain on staff capacity and operational focus.

Across the eight MIP areas, performance varies. In our evaluation of KSU's overall performance in implementing the MIP objectives and complying with HB 250, we assigned an overall status rating (excellent, good, developing, needs improvement, critical) based on three key factors: the extent to which MIP objectives have been implemented, the current level of risk, and the trajectory or trend of those risks. A summary of these ratings is included in the following table, and the detailed results are included in [Section III](#).

MIP AREA	STATUS RATING
Policies and Procedures	Developing
Salary Ranges	Developing
Board of Regents Training	Good
Academic Programs	Good
Finance	Critical
Student Success	Developing
Student Academic Progress	Developing
Online Programs	Developing

C. Summary of Recommendation

KSU has made some improvements in establishing sound internal controls related to the objectives in the MIP, such as updating some policies and procedures; completing a salary band study to assess compensation; providing various trainings and restructuring the Board of Regents (the Board) to support trustees in providing guidance to KSU; evaluating different aspects of student services, from the structure of the department to updating student programs; and launching online programs.

However, substantial progress, particularly in the financial functions, is still needed to ensure the University can continue operating and serving students. At the start of the MIP, KSU's financial functions had significant challenges, with full restoration of effective internal controls likely requiring a period of more than three years. Many foundational financial MIP objectives such as completing month-end procedures, completing the Business Procedures Manual, and completing timely financial audits have not been done. Given these results, we found KSU requires continued oversight of financial functions. Though several of the other MIP areas require improvement, our recommendation is focused on finance given its foundational importance to overall operations and the significant need for improvement in this area.

We recommend CPE consider the following four potential options that provide varying levels of oversight. All options are aimed at ensuring accountability, transparency, and appropriate use of resources. Further details for the recommendation and each option, including benefits and risks of each, can be found in [Section IV](#).

1. **Continue CPE Monitoring:** Maintain ongoing oversight focused on financial objectives, including month-end procedures and internal controls, with regular and ongoing reviews of operations to ensure progress and accountability over the next two to three years. This approach recognizes that continued oversight is necessary to provide KSU with additional time and support to build stronger financial management and accountability.
2. **Develop a Financial Sustainability Plan:** Shift focus from detailed operational monitoring to establishing clear financial thresholds and strategic milestones that define KSU's long-term fiscal health, with periodic independent verification of financial viability but less direct oversight of daily

financial processes. The purpose of this approach is to provide a clear framework for financial stability while allowing KSU autonomy in managing its operations.

3. **Transition to eMARS:** Replace KSU's current financial system (Banner) with the State's eMARS system to address operational challenges, strengthen internal controls, and improve access to skilled financial personnel familiar with the State system, representing a fundamental change in financial infrastructure and processes. This option is intended to modernize and standardize financial operations to reduce risk and improve efficiency.
4. **Transition to eMARS with State Management of the Business Office:** Combine the eMARS system conversion with direct State management of KSU's financial operations to provide comprehensive financial oversight and control, enabling University leadership to focus on academic priorities while the State ensures financial integrity. This option seeks to stabilize financial operations through centralized management and oversight, ensuring compliance and sustainability.

Selecting the appropriate level of oversight and support is critical to ensuring KSU's financial stability and long-term success. Each of the recommended options offers a distinct approach to addressing current challenges while promoting accountability, transparency, and effective use of resources. Continued collaboration among the University, CPE, and the State will be essential to achieving sustainable improvements and securing a stable future for KSU.

II. Introduction

A. Background

CPE is a coordinating board overseeing colleges and universities in the State. As a higher education coordinating board, CPE facilitates a positive return on investment of public funds supporting higher education by monitoring academic quality, affordability, and student success through policy and accountability measures.

KSU, established in 1886, is a public, historically black land-grant university located in Frankfort, Kentucky. The University offers a range of undergraduate and graduate programs across various disciplines with a mission to provide transformative educational experiences to prepare graduates for making meaningful contributions to society.

CPE, under the direction of the State and HB 250, developed the MIP for KSU. The MIP was adopted in November 2022, with monthly and quarterly reports monitoring KSU's progress toward achieving the plan's objectives. The plan was designed to assist with organizational and financial stability and includes the following elements:

ELEMENT #	CATEGORY	DESCRIPTION
Element 1	Policies and Procedures	A comprehensive cataloging and review of KSU policies and procedures to ensure efficiency and compliance with State and federal law
Element 2	Salary Ranges	Guidelines for salary ranges and benefits for all faculty, staff, and administrators
Element 3	Board of Regents Training	Mandatory Board member training and development, including financial oversight and effective committee structure
Element 4	Academic Programs	Academic program offerings, course offerings, and faculty productivity guidelines
Element 5	Finance	Accounting and fiscal reporting systems, collections, budget, and internal controls over expenditures and financial reporting
Element 6	Student Success	Student success and enrollment management strategies
Element 7	Student Academic Progress	Student academic progress and results
Element 8	Online Programs	Development of online curricula with the intent of offering bachelor's and master's degrees

B. Scope and Objectives

CPE engaged Baker Tilly to monitor and report on KSU's progress toward completing the MIP objectives set by CPE and other requirements of HB 250. This included:

1. Tracking KSU's progress toward completing objectives, producing related deliverables, and achieving targets in related metrics
2. Developing methods in coordination with CPE to measure and evaluate the University's performance
3. Evaluating and reporting on the overall performance of the University in the eight areas identified in HB 250
4. Evaluating the governance model of the University
5. Tracking the University's overall compliance with HB 250
6. Working with CPE to produce a final report that includes a three-year performance analysis of KSU's progress toward completing MIP objectives, including recommendations on the University's governance and operational structure

We provided both monthly and quarterly reports from Q4 2023 through Q4 2025 to CPE. We also reported on monthly progress of finance objectives in September 2023 through August 2025. [Appendix A](#) includes the final status of MIP objectives as of Q4 2025, our last quarterly report. This report primarily addresses item 6 and includes a comprehensive evaluation of KSU's progress over the monitoring period, an assessment of the effectiveness of the University's governance and operational structures, and a consolidated recommendation to guide future oversight and improvement efforts.

C. Methodology

We conducted this final review between July 2025 and October 2025 in four phases, detailed below.

PHASE		DESCRIPTION
1	Project Initiation and Management	This phase concentrated on comprehensive planning and project management, including identifying employees to interview and documents to review, communicating results, and providing regular updates on project status.
2	Fact-Finding	This phase included interviews, document review, and peer benchmarking. • Interviews: We conducted interviews with KSU leadership, Board of Regents members, CPE staff, and key external partners such as consultants who have assisted KSU with MIP objectives. The purpose of the interviews was to gain insights into the current operational environment, strengths, and opportunities for improvement related to the MIP objectives. • Document Review: We reviewed a variety of documents, data, and information, including policies, procedures, Board meeting minutes, and past reports related to the MIP. • Industry Best Practice: We conducted research into relevant industry standards and best practices.
3	Analysis	Based on the information gained during our fact-finding phase, combined with the results of the monthly and quarterly monitoring we have conducted since 2023, as well as the consolidated research on relevant industry standards and best practices, we assessed KSU's progress toward implementing each MIP element. For each element, we considered the implementation of MIP objectives, the current level of risk, and the risk trajectory. Based on this assessment, we assigned an overall performance rating for each MIP element and developed suggested risk mitigation strategies. More detail on our performance rating methodology is below. We also developed our overall recommendation on KSU's governance model and operating structure moving forward based on our assessment results.
4	Reporting	We communicated the results of our analysis presented first in a draft report that was reviewed with CPE and KSU management to confirm the practicality and relevance of our recommendation before finalizing the report.

PERFORMANCE RATING FRAMEWORK

We assessed KSU's progress toward achieving each element by considering the implementation of MIP objectives, the current level of risk, and the risk trajectory. Based on these results, we assigned each MIP element an overall performance rating. The following table describes our approach in more detail.

OVERALL PERFORMANCE RATING	Provides a high-level evaluation of overall effectiveness and risk exposure in the element area, guiding prioritization of oversight and support.	• Excellent • Good • Developing • Needs Improvement • Critical
MIP IMPLEMENTATION STATUS 	Indicates the extent to which MIP objectives have been completed, ranging from no action to full integration into routine operations. This status reflects the practical progress made in adopting required improvements.	• Embedded • Fully Implemented • Substantially Complete • In Progress • Initiated • Not Started
CURRENT RISK LEVEL 	Assesses the severity of risks associated with each MIP element based on current conditions, including financial, operational, and compliance factors. It indicates the urgency for corrective action.	• Low • Low to Moderate • Moderate • Moderate to High • High
RISK TRAJECTORY 	Describes the direction of risk levels over time, showing whether risks are increasing, decreasing, or stable, which helps anticipate future challenges or improvements.	• Decreasing – High • Decreasing – Low • Flat • Increasing – Low • Increasing – High
PRIORITY RECOMMENDATIONS 	Identifies key strategies to reduce risk and improve performance, tailored to the current risk level and trajectory of each MIP element.	Based on the current risk conditions.

III. Results

A. Commendations

Although the focus of this assessment was to monitor and report on KSU's progress toward completing the MIP objectives and meeting HB 250 requirements, we identified several strengths and positive practices that can support further improvement:

- **Increased Stability in Leadership:** Despite facing complex challenges, including major organizational changes and regulatory demands, KSU has maintained stable leadership with the current President over the past two years. This stability provides a strong foundation to advance progress on regulatory and improvement plans.
- **Dedicated Staff Effort:** University staff have shown considerable dedication and effort in meeting MIP objectives, even while managing increased regulatory requirements, low staffing levels, and ongoing organizational changes such as new leadership and shifting priorities.
- **Mission-Driven Commitment:** Throughout our engagement, KSU employees consistently demonstrated a strong commitment to the University's core mission and values, which is essential for fostering a supportive, student-centered environment.

We would like to thank CPE and University staff for their willingness to assist us in this assessment process.

B. Key Themes

Throughout our review of the MIP and this engagement, we identified several major themes that are important to highlight in this report.

- **Leadership and Culture:** KSU has experienced several leadership changes in recent years and lacked a permanent President from July 2021 to July 2023. Leadership transitions often bring shifts in priorities and strategies. While such changes are not inherently negative, they can disrupt operations as new plans are introduced and staff turnover increases—a common occurrence during leadership transitions. Leadership plays a pivotal role in shaping organizational culture, influencing how staff perceive and respond to change. Because leadership sets the tone, values, and expectations, it directly affects the University's ability to navigate transitions smoothly. Although organizational culture naturally evolves, frequent leadership turnover makes managing change more difficult, especially when some staff resist new directions.
- **Accountability:** Overall accountability at KSU needs strengthening, especially in enforcing adherence to policies and procedures, particularly those that were recently established. While some policies have been developed, enforcement is inconsistent. Past leadership instability has contributed to challenges in holding staff accountable. Accountability is essential for transparency, driving performance, and building trust internally among staff and externally with stakeholders. Strengthening accountability mechanisms is critical to fostering a culture of responsibility and ensuring consistent compliance at all levels.

- **Staff Turnover:** KSU has faced frequent turnover in key roles, including the President, Chief Financial Officer (CFO), Controller, HR Director, Purchasing Manager, and other positions. This high turnover, combined with generally low staffing levels, has created significant challenges in maintaining institutional knowledge, continuity, and effective leadership. Such instability hinders the University's ability to establish and enforce consistent processes and internal controls, increasing operational inefficiencies and compliance risks.
- **Limited Capacity in Internal Services:** Several internal service areas, especially Finance and Financial Aid, suffer from challenges with staff capacity and turnover. Finance, in particular, has experienced frequent turnover with recent vacancies in the CFO, Controller, and Budget Director roles, alongside limited capacity in analyst roles. Such challenges limited Finance's ability to complete essential improvements to financial processes that affect every function of the University. Limited personnel resources also result in delays and errors in budgeting, procurement, and financial reporting; increase risks of regulatory noncompliance; and reduce the ability to respond to operational needs of the University.
- **Planning:** Effective planning is challenging amid significant change. KSU has experienced several leadership and organizational transitions, each introducing various initiatives aimed at University-wide improvements. This transitional environment creates complexity, especially given the University's competing priorities, including but not limited to addressing MIP and Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) requirements, improving financial processes, increasing enrollment, reducing employee turnover, and ensuring the safety of those on campus. While planning efforts exist, prioritization needs improvement to ensure the University's continued operation.
- **Processes and Systems:** Although achieving financial sustainability cannot depend solely on efficiencies, there are opportunities to improve the effectiveness of the University's internal systems and processes. Due largely to limited staff capacity and resource constraints, many processes have not been fully optimized, integrated, consolidated, or streamlined. This is particularly evident in areas such as Finance and HR, where essential processes rely on system implementations or optimizations. HR is in the process of switching payroll systems and there are several enhancements being made to improve financial reporting and budgeting. Some financial processes, such as updating the master list of budgeted positions, are manual processes. Without improved or integrated systems, manual procedures consume staff time and detract from other critical responsibilities.
- **Regulatory Requirements:** KSU must comply with a range of regulatory obligations from CPE, accreditation bodies, auditors, and others. While all are mandatory, meeting compliance requirements places considerable pressure on staff time and capacity. This often diverts resources away from other essential duties and priorities. Although regulatory demands are unlikely to decrease in the near future, it is important to recognize the significant impact these requirements have on staff workload, prioritization, and overall focus, which can impact operational effectiveness.

C. MIP Areas

This section presents our evaluation of KSU's overall performance in implementing the MIP objectives and complying with HB 250. As described in the methodology, for each MIP area, we assigned an overall status rating that reflects three key performance factors: the extent of implementation of MIP objectives, the current level of risk, and the trajectory or trend of those risks.

ELEMENT 1: POLICIES AND PROCEDURES

OVERALL PERFORMANCE RATING: DEVELOPING		
 MIP Implementation Status	 Current Risk Level	 Risk Trajectory
IN PROGRESS	MODERATE	DECREASING – LOW
 Priority Recommendations	- Continue efforts to update high-priority policies such as the Business Procedures Manual to provide a foundation for strong controls and adherence to rules and regulations. - Continue developing SOPs University-wide to ensure processes are documented in each University function to support staff adherence to policies and procedures. - Ensure policies are appropriately enforced through leadership support, training, and consequences to promote accountability and compliance. - Continue training staff on new policies to promote awareness and understanding of established policies.	

- Element 1, Policies and Procedures, focuses on establishing and maintaining a comprehensive framework to enhance the University's policy environment. This includes ensuring compliance with the Policy on Policies, creating a centralized and accessible policy bank on the website, and conducting reviews and updates of all policies and procedures. These measures were designed to enhance operational efficiency and ensure compliance with relevant State and federal regulations.
- Policies and procedures play a critical role in providing the guidance required to ensure all functions operate efficiently, effectively, safely, and consistently across the University. A policy establishes what should be done, and procedures affect the policy. Policies and procedures also play an important role in protecting against the loss of institutional knowledge to support a stable and sustainable operations. Keeping policies and procedures up to date is an essential part of overall risk management and operational efficiency.
- KSU has made substantial progress on several MIP objectives related to policies and procedures, fully implementing eight of 11 objectives, and partially implementing the other three. KSU updated many policies to ensure they comply with the Policy on Policies, which outlines how policies and procedures should be developed or revised and provides a framework for consistent development. Progress on updating all policies continues.
- Overall, more than 200 policies were fully approved and 20 more were approved on an interim basis and are pending Board approval. Of these policies, 166 (70%) were most recently approved in August, September, or October 2025. There are at least six policies identified that have not been fully updated. This includes one high-priority item (i.e., policies that are specifically called out in the MIP), the Business Procedures Manual. Regularly updating these policies is essential for the University to maintain compliance, address changes in the environment, and support effective governance and operational excellence.
- KSU has made progress in updating or developing a standard operating procedures (SOPs) manual for each area and progress on updating all SOPs continues. Documented SOPs and process documents are important for promoting consistent application of policies, ensuring compliance, facilitating training, and maintaining institutional knowledge for specific processes.

- Though some policies and procedures are in place, staff reported adherence to policies is not always followed. This lack of accountability (see [Key Themes](#)) is a challenge throughout the University, including in policies and procedures adherence. Without consistent accountability and proactive enforcement, individuals may perceive that compliance is optional, undermining the effectiveness of established policies and potentially exposing the University to operational inefficiencies, legal liabilities, and reputational damage.
- All KSU policies are posted to a central location on KSU's website. This provides access and transparency for all employees and students so they can follow KSU policies and regulations.

ELEMENT 2: SALARY RANGES

OVERALL PERFORMANCE RATING: DEVELOPING		
 MIP Implementation Status	 Current Risk Level	 Risk Trajectory
IN PROGRESS	MODERATE	INCREASING – LOW
 Priority Recommendations	• Establish and implement a consistent process for regular review of the master position list. • In the absence of additional staff, identify processes that can be automated to increase HR staff capacity and better support the various needs of the department. • Prioritize efforts to hire a Payroll Manager and to ensure strong segregation of duties for payroll processes, potentially by relocating the function to Finance. • Prioritize effective implementation of the payroll module in Banner by ensuring adequate staffing to support implementation and thoroughly document updated processes to ensure all staff are aware of process impacts. • Refine the recruitment and onboarding processes that are coordinated through the University and identify where processes may be automated to increase capacity and reduce data entry errors in the process.	

- Element 2, Salary Ranges, relates to the need for guidelines around salary ranges and benefits for all faculty, staff, and administrators. This involves competitive and transparent compensation structures, reviewing positions for need, updating organizational charts, and revising related University guidelines.
- Many salary range MIP objectives have been implemented (10 out of 12); however, important objectives remain unaddressed. KSU has not finalized its process for keeping its master position list up to date; KSU adopted an interim policy on September 26, 2025. A master position list is a detailed inventory of all authorized University positions and is essential for effective workforce planning, budget management, and organizational alignment. Due to the lack of consistent updates and oversight, the University overbudgeted positions for fiscal year (FY) 2026. This means KSU authorized more staff than it could fund, leading to budget shortfalls and strained financial resources. Regularly updating and reviewing the master position list is a critical control to accurately manage staffing levels, control labor costs, and align personnel resources with strategic priorities.

- HR has experienced several staffing changes in recent years. The recent appointment of a new HR Director in late 2024 has brought stability, enabling the team to advance MIP objectives and improve overall HR processes. However, as of July 2025, several positions were vacant including an HR Generalist, Talent Acquisition Specialist, Training and Development Engagement Coordinator, and Payroll Manager. As a result, the team may have limited capacity to effectively implement policies, deliver training, update templates and guidelines, and complete routine HR tasks.
- Payroll functions are managed within HR at KSU. Under the current arrangement at KSU, the vacancy of the Payroll Manager position has resulted in a lack of segregation of duties, as the HR Director and other HR staff are performing payroll tasks that should be separated. Often, payroll is housed under Finance to ensure strong internal controls and proper segregation of duties.
- HR is currently transitioning the payroll system from ADP to Banner, the University's financial system. The implementation is expected to be completed by January 2026. Since payroll is a critical process that requires accuracy and reliability, it is essential that the system implementation is managed and executed effectively to mitigate related risks.
- The HR team has updated numerous policies and implemented additional staff training programs over the last three years to strengthen accountability and improve employees' understanding of University policies. However, there are several HR policies required by the MIP that are not in place, including the salary modification policy and salary and benefit guidelines.
- Some employees reported that compensation remains a challenge, with staff pay levels not aligned with the market. While HR and leadership have developed plans to address compression issues, limited resources currently constrain the ability to implement substantial changes in the near term.
- Staff reported challenges with recruitment and onboarding, noting that these processes are not always consistent and effective. Some staff reported the recruitment process can be slow and the onboarding process is not comprehensive. Incomplete or inconsistent recruitment and onboarding can hinder HR operations by causing delays in filling critical positions, reducing new employee engagement, and increasing turnover risk. This, in turn, can impact the University's ability to maintain a skilled and motivated workforce, ultimately affecting overall institutional performance and student support.

ELEMENT 3: BOARD OF REGENTS TRAINING

OVERALL PERFORMANCE RATING: GOOD		
MIP Implementation Status	Current Risk Level	Risk Trajectory
FULLY IMPLEMENTED	LOW TO MODERATE	INCREASING – LOW
Priority Recommendations	• Continue efforts to ensure regular and proactive communication between the Board and University management on critical issues. • Develop a process to update the Board of Regent Resolution webpage within 30 days of Board meetings to ensure decisions are updated timely.	

- Element 3, Board of Regents Training, relates to the need for mandatory Board member training and development, including financial oversight and effective committee structure. KSU's Board of

Regents is the University's governing body that consists of 10 members. In 2022, the Board was reconstituted, and new regents were appointed and elected.

- There are opportunities to continue to strengthen communication between the Board and University leadership. Improving regular communication will help ensure the Board stays well-informed about important developments and can effectively support the University's mission. Building consistent dialogue fosters trust, collaboration, and better decision-making.
- KSU developed a webpage for posting and tracking Board resolutions and orders and included all prior Board activities starting in 2022. However, this webpage requires regular upkeep to ensure it is updated promptly after Board meetings. The resolutions approved at the June 2025 Board Meeting had not been updated on the webpage as of August 2025. Staff reported a recent website redesign that has since been completed caused these delays. Keeping this webpage current is important for transparency and accountability of Board decisions.
- Effective management of Board relations depends on well-established processes for tasks such as agenda preparation, webpage updates, and information flow. Currently, these processes are still in development, which creates risks of delays or gaps in communication and documentation related to Board activities. The absence of clear, documented processes can worsen these challenges by disrupting continuity and consistency. Strengthening the underlying processes and ensuring stable role coverage are both critical to supporting the Board's ability to provide effective oversight.
- KSU has completed all MIP objectives related to Board training including participation in the Association of Governing Bodies training on Foundational Aspects of Trusteeship, participation in the Governing Board Equity in Student Success project, CPE facilitated training on the history of the University, onboarding of new Board members, and training on financial oversight. Additionally, the Board established a Board Training Policy that sets mandatory training and professional development requirements for the Board. These efforts enhance the Board of Regents' knowledge and effectiveness as trustees, strengthening their ability to provide informed oversight and guide KSU strategically. Improved governance supports better decision-making and accountability, ultimately benefiting the University's overall performance and long-term success.
- The Board reviewed the committee structure and responsibility of all committees, an important task to ensure the Board's oversight is organized, focused, and effective. Through this review, the Board created two new committees, including the Finance and Audit Committee and the Investment and Advancement Committee, which were later combined to form the Finance and Advancement Committee. Such committees are important to provide specialized oversight of critical areas such as financial management, auditing, and fundraising, which strengthens governance, accountability, and supports the University's strategic and financial goals.
- The Board also examined KSU's philanthropy strategy and structure by commissioning an external review. This review provided recommendations on KSU's fundraising capacity, advancement systems, and long-term readiness for increased philanthropic activities, including gifts.

ELEMENT 4: ACADEMIC PROGRAMS

OVERALL PERFORMANCE RATING: GOOD		
MIP Implementation Status	Current Risk Level	Risk Trajectory
IN PROGRESS	LOW TO MODERATE	DECREASING – LOW
Priority Recommendations	- Formally document processes for academic program review, assessment, and curriculum management to promote academic quality and cost-effectiveness. - Complete and institutionalize the process for determining appropriate class sizes, approval processes, and pay structures for faculty overload and adjunct faculty.	

- Element 4, Academic Programs, relates to the need for high-quality and cost-effective academic program and course offerings, as well as faculty productivity guidelines. These measures aim to ensure program quality, optimize resource allocation, and support faculty effectiveness.
- KSU has made progress in academics, including evaluating its current academic programs with support from a third party, analyzing the cost benefit of dual credit programs, assessing low-performing programs, and exploring potential new program offerings. KSU also facilitated a curriculum complexity discussion to streamline source offerings and programs. Based on these initiatives, KSU updated program offerings to best fit the University's needs.
- KSU also evaluated programs for student learning outcomes and aligned course offerings with CPE's Kentucky Graduate Profile and evaluated courses for maximum efficiency with student needs to better support student academic progress.
- Though most academic program MIP objectives were implemented (17 objectives out of 18), several have not been institutionalized with formal, ongoing processes, such as those for academic program review, assessment, and curriculum management. Without established procedures to regularly evaluate program viability, streamline course offerings, assess student outcomes, and align with market demand, these improvements risk being temporary rather than sustained. Institutionalizing these processes is essential to ensure continuous improvement, informed decision-making, and alignment with the University's mission and student success goals.
- In 2023, SACSCOC, the University's accreditor, placed the University on warning as a result of poor governance, financial management, policies, and resource management. In 2024, KSU addressed 11 of the 16 conditions including those around governance, academic staffing, policy development, and security of student data. The remaining five conditions all relate to financial operations and controls (see [Element 5: Finance](#)). Addressing the nonfinancial conditions shows progress in addressing the accreditation requirements.
- The one MIP objective that has not been completed related to Academic Programs is to determine the appropriate class sizes, approval processes, and pay structures for faculty overload and adjunct faculty in conjunction with the salary band study conducted. Staff updated a plan that includes the determinations for appropriate class sizes, approval processes, and pay structures. However, these determinations have not been updated in an approved policy.

- KSU developed several Governmental Relations degree programs including an undergraduate degree in Public Policy and Government Relations that will be offered online and is currently going through the approval process with CPE and SACSCOC.

ELEMENT 5: FINANCE

OVERALL PERFORMANCE RATING: CRITICAL		
 MIP Implementation Status	 Current Risk Level	 Risk Trajectory
IN PROGRESS	HIGH	INCREASING – HIGH
 Priority Recommendations • Prioritize effective financial management by completing remaining MIP objectives related to financial processes, including monthly close procedures and month-end checklist items, to ensure accurate and timely financial reporting and budgeting, and improve overall accountability across the University. • Build and strengthen the Finance team by filling vacant positions with qualified staff and evaluating the need for additional staff support (both permanent and temporary) to effectively sustain operations on an ongoing basis and to complete critical projects such as revising the Business Procedures Manual. • Provide accurate and timely financial statements and budget to actual reports to maintain financial accountability and support effective resource allocation and decision-making. • Complete revisions to the Business Procedures Manual and educate staff on expected processes to enforce adoption of financial and procurement procedures. • Ensure all purchases comply with policies and procedures, requiring prior approval to guarantee that expenditures are appropriate and align with the University's best interests. • Continue efforts to improve collaboration between the Bursar's Office and Finance, which includes addressing inaccuracies in student accounts receivable reports and continuing the Banner optimizations to reduce manual processes and enhance operational efficiency. • Implement formalized processes for asset management and contract reviews by establishing asset tagging procedures upon receipt and regularly reviewing University contracts to optimize resources and safeguard assets. • Strengthen institutional risk management by designating a dedicated audit liaison for the internal auditor, establishing enterprise risk program policies, and maintaining an internal audit function. • Prioritize proactive campus facility management and safety by implementing comprehensive maintenance programs, enhancing campus safety measures, and adopting space planning and management systems to support effective use of University facilities.		

- Element 5, Finance, relates to the need for accounting and fiscal reporting systems, collections, budgeting, and internal controls over expenditures and financial reporting. The intention behind this section was to correct long-standing issues in accounting processes and financial reporting at KSU and to improve financial and budgetary controls.

Finance Overview

- KSU lacks effective financial management, which stems from insufficient structure, staffing, internal controls, processes, and systems. This has contributed to financial instability at the University. This instability is a primary reason KSU remains under consistent regulatory monitoring. Accurate financial reporting is critical for the University to make informed decisions, maintain transparency and accountability, comply with regulatory requirements, and restore stakeholder confidence in its financial health.
- KSU still has many MIP objectives to complete. Only 38 of the 55 (69%) finance objectives were complete and many of the remaining objectives are high priority or routine items, such as the monthly finance objectives, which relate to processes like reconciliations.
- Finance has consistently struggled to complete the monthly finance objectives. These objectives are routine in nature—items that should be completed each month and not require significant additional time or effort. However, none of these objectives were consistently implemented over the last three years. Staff reported that limited capacity and experience have prohibited substantial progress in these objectives. Additionally, system errors and integration issues have also caused challenges with monthly reporting of outstanding student balances.
- As discussed under [Element 4: Academic Programs](#), the remaining five SACSCOC warning conditions all relate to financial operations and controls. However, KSU's challenges with staffing and processes (see below) inhibit the University's ability to address these conditions and resolve the issued warning. If KSU is not able to address these issues, the University will be at risk of losing accreditation. This can impact students' financial aid, transfer credits, and job or graduate school eligibility, and has significant impacts on the future of the University.

Staffing

- In August 2025, Finance had four staff, which included a Controller serving as interim CFO, an interim Assistant Controller, a Senior Accountant, and one additional accountant. Key leadership positions, including the CFO and Budget Director were vacant, but were filled in September 2025. High turnover and staffing shortages have resulted in overworked employees and ongoing challenges in recruiting and retaining experienced, qualified finance professionals in the area. Staffing challenges continue to limit the department's capacity to effectively manage financial operations. This instability increases the risk of delays in financial reporting and budgeting, weakened internal controls, and compliance issues, posing a significant threat to the University's financial stability and operational effectiveness.
- In addition to challenges with staff turnover and staffing levels, some Finance staff lack the experience necessary to work independently, which is critical in the current environment where capacity for consistent oversight and review are limited. Additionally, the absence of a completed Business Procedures Manual clearly outlining all standardized processes for staff to follow further impacts staff competence, hindering Finance's ability to efficiently complete all tasks, identify and correct errors, and update processes effectively.
- Over the past few years, Finance was supported by Your Part Time Controller (YPTC), which assisted with reconciling bank accounts, revising the chart of accounts, audit support, updating the Business Procedures Manual, and providing guidance to staff on various processes. However, KSU did not renew its contract with YPTC and no longer receives this external support for routine activities or for completing the Business Procedures Manual, which remains unfinished. Given existing staff capacity and experience limitations, the absence of this support is likely to hinder Finance's ability to complete all required activities accurately and in a timely manner. This increases the risk of financial errors, delayed reporting, weakened internal controls,

and noncompliance with regulatory requirements, ultimately impacting the University's financial stability and accountability.

- KSU has experienced challenges with completing processes that require collaboration between the Bursar's Office and Finance, particularly in areas such as reporting outstanding student funds and resolving system issues related to these reports. The relationship between the Bursar's Office and Finance is critical for accurate financial management, timely reconciliation of student accounts, and effective resolution of billing discrepancies. Recently, the Bursar's Office was moved from Finance to Student Affairs, which staff reported has improved collaboration.
- Implementing changes is challenging within a culture accustomed to the status quo. Coupled with limited staff capacity, Finance struggles to consistently hold individuals across campus accountable for adhering to financial rules and regulations, such as purchasing requirements. This resistance to change and lack of enforcement increases the risk of noncompliance, financial mismanagement, and inaccuracies in financial records. Without a shift toward a culture of accountability and strengthened oversight, the University may face regulatory penalties, diminished stakeholder confidence, and compromised fiscal integrity.

Processes

- While Finance has drafted a Business Procedures Manual and made progress on updating the manual, the document currently lacks certain policies and detailed procedures that clearly outline how specific processes should be conducted. The lack of documented financial policies and procedures creates uncertainty and inconsistency in financial operations, increasing the risk of errors, noncompliance, and mismanagement of University resources. This issue is particularly critical in an environment with few staff, high turnover rates, and less experienced staff.
- Several financial procedures lack consistency, with staff performing tasks such as reconciliations independently and without standardized guidelines. This results in inefficiencies, increased risk of errors, and potential discrepancies in financial reporting. Developing and implementing comprehensive financial policies is essential to establish uniform practices and ensure accuracy and accountability.
- A month-end checklist has been developed to provide guidance and accountability for financial closing processes. The month-end checklist is a standard document for finance departments to ensure all month-end tasks are completed. However, not all items on the checklist are completed consistently each month, as some staff require additional training, guidance, or access to necessary reports to fulfill their responsibilities. Adhering to the month-end checklist is critical for ensuring accuracy, completeness, and timeliness of financial reporting.
- Student accounts receivable and billing continue to present challenges, with a significant portion of old outstanding student debt remaining unresolved. Staff reported that this debt stems from previous processes that resulted in errors in account write-offs. Efforts are currently underway to address these issues to ensure student balances and write-offs are accurate.
- Staff reported that they reviewed University contracts for need; however, the process is not yet fully institutionalized as a routine process. Some staff reported that there are opportunities for potential cost-savings, these have not been fully explored or systematically pursued, and savings are often addressed reactively rather than through a strategic, comprehensive approach. Establishing a standardized and consistent contract review process is important to ensure compliance with legal and regulatory requirements, protect the University's interests, and support strategic resource management of vendors and contracted University needs.

Systems

- Finance uses Banner as the finance system, ADP software for payroll, and Salesforce as the customer relationship management system for admissions. However, none of these systems are integrated, requiring manual processes such as data entry to transfer information between platforms. This lack of integration increases the risk of data entry errors, inefficiencies, and delays in processing critical financial, payroll, and student information. Additionally, manual processes can lead to inconsistent data, reduced accuracy in reporting, and increased staff workload, which collectively hinder timely decision-making and may compromise the University's overall operational effectiveness and financial management.
- KSU is currently undergoing a Banner optimization process to enhance the integration of HR and payroll functions, as well as to improve financial reporting, budgeting, and salary planning. However, these optimizations have been delayed by at least a year, partly due to staff turnover affecting the capacity to support this work. These delays hinder the University's ability to achieve aligned and efficient systems.
- There is limited training offered for key systems, which may contribute to inefficiencies and errors due to insufficient user knowledge. This lack of training increases the risk of data entry mistakes, inconsistent application of processes, and underutilization of system capabilities. Consequently, these issues can lead to operational delays, inaccurate reporting, and reduced overall productivity, ultimately affecting the University's ability to manage resources effectively and make informed decisions. Implementing comprehensive training programs is essential to mitigate these risks and enhance system efficiency.

Procurement

- The Procurement team has experienced turnover in the Travel Coordinator positions and the Director of Procurement role. Currently, the procurement team has only two staff members, down four positions listed on the organizational chart. Staff indicated ongoing challenges in recruiting and hiring qualified procurement personnel, which has contributed to this turnover. With limited staffing, the department faces difficulties in conducting additional training or performing analyses—such as reviewing purchases made without purchase orders to identify trends and develop solutions to reduce the number of these purchases. This understaffing increases the risk of noncompliance with procurement policies, missed opportunities for cost savings, and potential inefficiencies or errors in purchasing processes.
- Turnover in the Director of Procurement position combined with a culture resistant to change at the University has hindered Procurement's ability to enforce accountability and ensure compliance with established processes. Currently, there is no effective mechanism to prevent individuals who violate procurement rules from making unauthorized purchases. This challenge is compounded by the absence of formalized purchasing procedures that should clearly outline required protocols for staff. As a result, KSU faces increased risks of unauthorized spending, financial mismanagement, weakened internal controls, and potential noncompliance with regulatory requirements.
- The Business Procedures Manual includes a purchasing section with policies and procedures; however, these procedures have not been fully formalized, as the manual remains incomplete. This gap can lead to confusion among staff regarding the procurement process, increasing the likelihood that required steps are unintentionally or intentionally bypassed. Staff have reported improvements in purchasing practices over the last year due to more detailed procedures, recent leadership enforcement, and increased training efforts. However, noncompliance persists with reported continuation of purchases made outside established protocols. This situation poses risks including unauthorized spending, weakened internal controls, potential financial mismanagement,

and challenges in maintaining transparency and accountability within the procurement function when purchases are done outside the established process.

- Staff reported a recent increase in purchases made without a purchase order, attributed to delays in the budget process during the 2025-2026 academic year. This situation raises concerns that some purchases may not comply with established policies or requirements, increasing the risk of unauthorized spending, lack of proper documentation, and reduced oversight. Such noncompliance can lead to financial discrepancies and audit findings, ultimately undermining the University's financial controls and accountability.
- Per the procurement policies, all purchases exceeding \$5,000 require approval from the President and CPE, with all education and general purchases needing the President's approval. While these requirements are intended to ensure oversight and accountability, they can significantly slow the purchasing process for most transactions. Additionally, staff reported that though Docusign is in place, internal approvals are often done via email, which can create challenges in tracking and managing timely responses, leading to potential delays and inefficiencies. These factors increase the risk of operational bottlenecks and hinder KSU's ability to respond quickly to procurement needs.
- Staff reported that several manual and paper-based processes continue to slow operations and increase the risk of missed or lost forms. One of these lengthy processes is the travel reimbursement process, which staff report can be delayed for six or more months. Staff recently implemented Chrome River travel and expense management software, which integrates with Banner. Additionally, the recent adoption of Docusign for travel request approvals has improved the efficiency and documentation of the approval process. With the ongoing work to optimize Banner, including integration with Chrome River, expense management is expected to become more streamlined, reducing the need for manual data entry of expense transactions into the financial system. Despite these improvements, reliance on manual processes in other areas still poses risks of delays, errors, and reduced accountability, potentially impacting staff satisfaction and financial controls.

Internal Audit Function

- KSU engaged a contracted internal auditor who completed a risk assessment in 2025, which informed the 2025-2026 internal audit plan. This plan includes follow-up and control testing related to financial aid, procurement, payroll, vendor management, fixed assets, the Office of Research and Innovation, the Bursar's Office, and IT. Additionally, the internal auditor proposed three internal audits focusing on the financial close process, accounts receivable, and inventory. While the internal audit function is established, its effectiveness has been limited due to the absence of a clearly assigned point of contact within the University. This lack of coordination poses risks such as delayed audit responses, insufficient implementation of audit recommendations, and weakened oversight of key financial and operational controls, ultimately impacting the University's ability to identify and mitigate risks effectively.
- In 2025, the internal auditor conducted an enterprise risk assessment to assess University risks. However, KSU does not have a formal policy outlining how the University should assess or address institutional risks. The absence of a structured risk management framework increases the likelihood that significant risks may go unidentified, unassessed, or inadequately mitigated, which could adversely affect its ability to achieve strategic objectives and maintain stakeholder confidence.

Budget and Funding Mechanisms

- KSU experienced a budget deficit during the period under review and did not seek Board approval for a revised budget to address the shortfall. KSU adopted a new policy in June 2025 requiring Board approval for any budget overruns exceeding a defined amount or percentage. This policy aims to strengthen fiscal oversight and ensure timely governance involvement in budget adjustments.
- As discussed under [Element 2: Salary Ranges](#), staff reported several issues with the master position list, as the process requires manual updates and ongoing communication between HR and leadership to ensure accuracy and alignment with the budget. When communication or updated information is lacking, management may override controls and add positions without following proper procedures. This can lead to unauthorized hiring, budget overruns, misallocation of resources, and weakened internal controls, ultimately compromising financial integrity and organizational accountability.
- KSU recently experienced challenges in loading the budget in a timely manner as this is a manual process due to system limitations. This impacted departments by preventing them from spending funds at the start of the academic year. As a result, some departments may have made purchases outside of the official system to maintain operational continuity. This situation impacted budgetary controls, which can lead to difficulties in financial tracking and reporting, potential noncompliance with procurement policies, and increased exposure to financial mismanagement. Timely and accurate budget loading is essential to ensure proper fiscal oversight, support departmental planning, and maintain institutional accountability.
- KSU currently lacks financial reserves, faces tight budget constraints, and experiences ongoing challenges in budget management. The absence of reserves significantly limits the University's ability to respond to unexpected expenses or emergencies.

Facilities

- KSU hired a new Director of Capital Planning and Facilities in April 2025. The new director is experienced in university facility planning and has pushed forward capital improvement projects in the last few months. As of August 2025, there were 42 capital improvement projects in progress. These projects include roof repairs, building renovations, and heating, ventilation, and air conditioning (HVAC) system repairs and replacements. Continuing progress on these projects is beneficial as it helps maintain and enhance campus facilities, supports a safe and conducive learning environment, and can improve the University's appeal to prospective students and staff. However, managing a large number of simultaneous projects also presents risks, such as potential budget overruns, delays, resource constraints, and disruptions to campus operations.
- Addressing all maintenance requirements throughout the University remains a significant issue, with current efforts primarily focused on critical systems such as HVAC systems. Inadequate maintenance poses risks to the University by potentially leading to equipment failures, increased repair costs, and disruptions to campus operations. Furthermore, unresolved maintenance problems can negatively impact the safety, comfort, and overall experience of students, faculty, and staff, which may affect retention, recruitment, and the University's reputation.
- Campus safety remains a concern as staff reported not all buildings have proper locks or Americans with Disabilities Act (ADA) compliant doors. This poses risks to the well-being of students, faculty, staff, and visitors. Insufficient safety measures can lead to increased incidents of crime or accidents, negatively impacting the University's reputation and potentially resulting in legal liabilities. Additionally, concerns about safety may deter prospective students and staff from

joining the University, affecting enrollment and recruitment efforts. Campus safety is essential to create a secure and supportive environment conducive to learning and growth.

- KSU has a Space Management Policy that was updated in November 2023. However, there is currently no space planning and management system in place. Staff reported they are awaiting a new system, Brightly Software, which will support space planning.

Asset Management

- The drafted Business Procedures Manual includes a section on fixed asset management that outlines how fixed assets should be accounted for and maintained, including steps for tagging assets. However, staff reported that asset tagging frequently does not occur in practice. Tagging assets is important for accurate tracking, inventory management, and safeguarding of University property. Without a consistent asset tagging process, KSU faces increased risks of asset loss, misplacement, or theft, as well as challenges in maintaining accurate financial records. Implementing a formalized asset tagging procedure is essential to enhance accountability, improve asset management, and support financial integrity.

ELEMENT 6: STUDENT SUCCESS

OVERALL PERFORMANCE RATING: DEVELOPING		
 MIP Implementation Status	 Current Risk Level	 Risk Trajectory
SUBSTANTIALLY COMPLETE	MODERATE	FLAT
 Priority Recommendations	• Continue efforts to increase student enrollment to increase funding for the University. • Continue efforts to provide mental health first aid training to faculty and staff in the 2025-2026 academic year. • Prioritize implementing the recommendations from the Sova report to mitigate identified risks and enhance overall institutional effectiveness. • Strengthen the financial aid process to ensure prospective students receive timely and accurate information, reducing barriers to enrollment and improving student retention. • Continue the evaluation and integration of new systems to streamline the admissions process, increasing efficiency and improving the applicant experience. • Continue to enhance communication and collaboration efforts surrounding the first-year experience course to better support student success and improve retention rates. • Continue to improve opening-of-term processes.	

- Element 6, Student Success, relates to the need for student success and enrollment management strategies, recognizing student enrollment is central to the University's overall success.
- KSU's enrollment (excluding high school students) has stayed steady at about 2,000 students over the last six academic years with a dip in 2022-2023 and 2023-2024 to about 1,500 students.

This is lower than all public universities in Kentucky.¹ Low student enrollment directly reduces tuition and fee revenue, which are primary sources of funding for KSU. This decline in income can strain the University's financial stability, making it difficult to cover operational costs such as faculty salaries, facility maintenance, and student services. Additionally, limited financial resources may force the University to cut back on academic programs, extracurricular activities, and support services, thereby diminishing the student experience. Over time, these constraints can hinder the University's ability to invest in new initiatives, technology, and infrastructure, further impacting its competitiveness and reputation.

- KSU completed 12 out of the 14 objectives related to student success. KSU has not yet completed the MIP objective to evaluate the case management program used in the online program to determine whether any techniques could be applied to the residential program. Staff have begun this evaluation but have not finished the process. Staff also noted they have completed other similar evaluations on the residential program can received recommendations on improvements from Sova Solutions (Sova), a consulting group. Collaboration between the online and residential programs is especially important as it promotes consistency in student support services, enhances resource sharing, and fosters innovation. By working together, both programs can leverage best practices to improve student outcomes, increase operational efficiency, and ensure a cohesive experience for all students regardless of their mode of study.
- KSU has not yet completed the MIP objective to support student mental health by providing Mental Health First Aid training. Staff reported that this training is planned for the upcoming academic year 2025-2026) and will be offered to new employees. Implementing this objective is important to equip staff with the skills needed to better support students facing mental health challenges. Despite this objective being incomplete, KSU has made improvements related to mental health services related to the University Counseling Center. The University Counseling Center offers a comprehensive range of free mental health services that helps foster student support and care on campus, and it collaborates with student organizations to raise awareness and support student well-being, ultimately enhancing student success through improved mental and emotional wellness.
- KSU engaged Sova to assess the student experience and process from a student's initial expression of interest through enrollment and attendance, up to the first semester. This evaluation was beneficial in providing recommendations on how KSU can improve the student experience. Sova's report from July 2025 reported KSU needs significant change to support enrollment growth goals. Sova found several strategic issues with certain functions such as access to financial aid information, cultural barriers in unclear policies or not adhering to policies, and siloed departments. Sova also found several operational gaps including the presence of many manual processes due to system integration issues, and uncoordinated outdated communications to students. Sova noted students generally begin with a positive expectation but student satisfaction declines as students move through the application and onboarding stages. These strategic and operational gaps impact KSU's ability to support student enrollment and success.
- In addition to findings in the Sova report, several staff members reported challenges with the financial aid process at KSU, noting that students had limited access to view their financial aid packages and staff had insufficient capacity to address student inquiries. KSU staff implemented changes for the 2025-2026 academic year to ensure that all students who submitted a deposit receive their billing and financial aid information by July 1. This adjustment aims to provide students with ample time to understand their financial responsibilities prior to the start of classes.

¹ [CPE Fall Enrollment Dashboard](#)

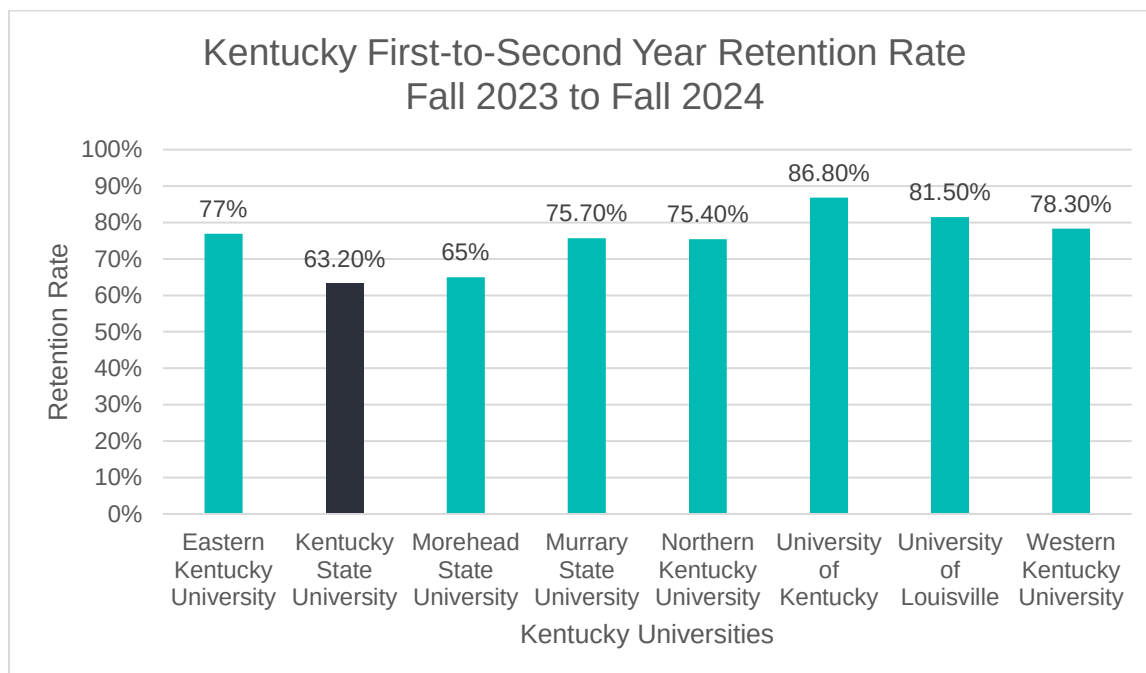
- Staff also reported challenges with the admissions process due to system integration issues. Specifically, the current admissions application does not integrate with Banner, requiring additional manual steps to enter admissions information into Banner. This results in slower recruiter response times and an increased risk of data entry errors. Staff reported they are looking into a new system that can be integrated into Banner to alleviate some of these issues.
- As requested by the MIP, KSU contracted a consultant to redesign the first-year experience course, which is in progress, but improvements are still being made to processes to ensure students are provided timely and coordinated information. This is important to support a student's successful transition to KSU.
- KSU staff completed an evaluation of the opening of the academic term and have made some improvements, as request by the MIP. Though some improvements were made, staff reported they are continuing to improve the opening of term with updated checklists and improved coordination with all involved departments.
- In alignment with an MIP objective, the athletics program had an evaluation by a third party, to assess the programming and structures to improve processes and a cost-benefit analysis of its offerings. The study found that KSU athletics has a strong history and culture. However, the program lacks sufficient funding, staffing resources, student support, updated facilities, and updated policies and procedures. The objective has been implemented, and staff reported they continue to assess the program to identify potential improvements that would enhance its overall program effectiveness.

ELEMENT 7: STUDENT ACADEMIC SUCCESS

OVERALL PERFORMANCE RATING: DEVELOPING		
 MIP Implementation Status	 Current Risk Level	 Risk Trajectory
FULLY IMPLEMENTED	MODERATE	FLAT
 Priority Recommendations	• Continue efforts to monitor and improve student retention and degree completion rates and to develop a clear strategy to address student outcomes.	

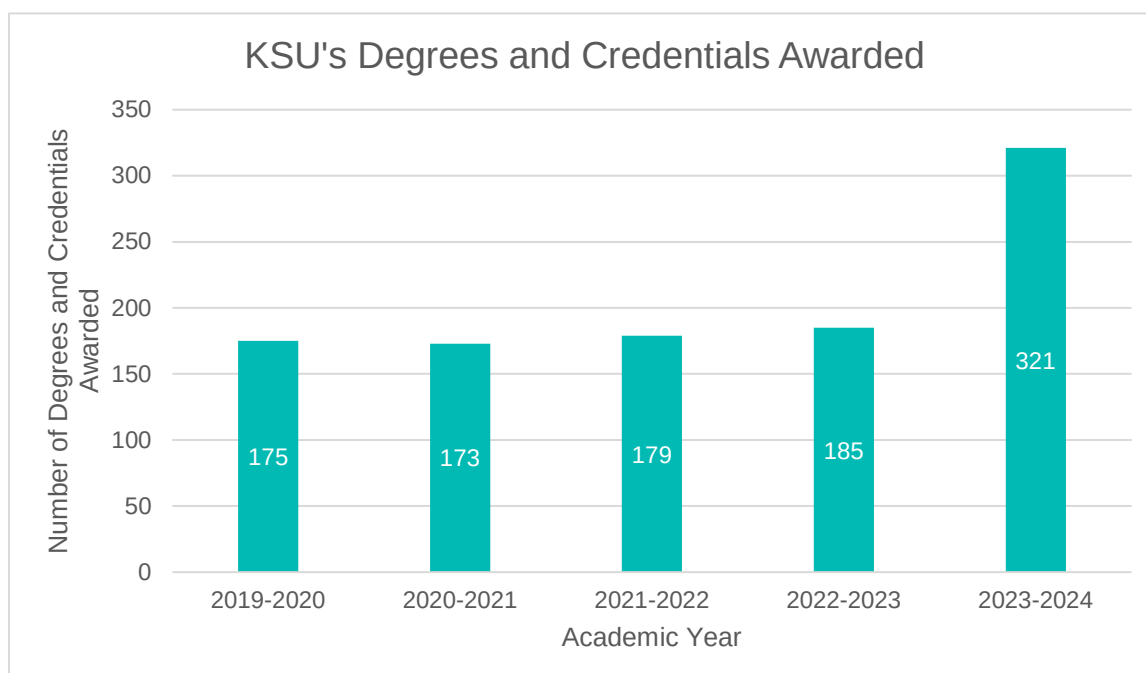
- Element 7, Student Academic Success, relates to the need for student academic progress and results, emphasizing effective management of student cohorts across the University and programs. This includes developing systems to improve completion rates, implementing predictive analytics for recruitment and early warning of at-risk students, and conducting a campus climate survey to identify and address student concerns through targeted improvement plans.
- Staff have successfully implemented all three MIP objectives assigned to them. However, KSU does not have a focused strategy on improving student outcomes, retention, progression, and engagement in teaching and learning. Without a focused strategy, there is a risk of stagnant or declining student success metrics, which can adversely affect the University's reputation, funding, and long-term sustainability. Enhancing these areas is critical to fostering a supportive learning environment and ensuring students achieve their academic goals.

- First-to-second year retention rates at KSU are the lowest compared to the other public universities in Kentucky.



[CPE Retention Rate Dashboard](#)

- KSU nearly doubled the awarded degrees and credentials in 2023-2024 compared to the prior four years, showing progress in advancing student graduation rates.



[CPE Degrees and Credentials Dashboard](#)

- With the support of a consultant, DataKind, KSU has a predictive analytics model that is being refined to create a student recruitment profile and an early warning system for enrolled students. Such a model is important for identifying students who may be at risk early on, allowing the University to provide timely support and resources that can improve student retention, academic success, and ultimately graduation rates.
- Staff conducted a campus climate survey to assess student's perceptions of KSU. Staff were able to gather some information on areas for improvement; however, staff reported they were not able to gather a sufficient number of student responses to adequately assess student needs from the survey.
- KSU staff supported the implementation of a system to manage University-wide and student program cohorts to improve student completion rates. This system supports the University's ability to assess success of the programs and identify potential ways to improve completion rates.

ELEMENT 8: ONLINE PROGRAMS

OVERALL PERFORMANCE RATING: DEVELOPING		
 MIP Implementation Status	 Current Risk Level	 Risk Trajectory
FULLY IMPLEMENTED	MODERATE	FLAT
 Priority Recommendations	• Assess the viability of not extending Magellan's contract to determine whether KSU can support the Online Program on its own or whether additional support is needed to continue building the program. • Continue efforts to coordinate with the residential program to align processes when applicable and learn from one another to improve all operations at the University.	

- Element 8, Online Programs, relates to the need for development and enhancement of online offerings. At the beginning of this assessment, KSU did not have a full-scale online program with a comprehensive structure to support program offerings and student needs. The MIP objective provided some guidelines for developing the online program through program assessments, operating structure evaluations, and curriculum development.
- KSU launched the online program in Fall 2024. This program offers students a flexible and affordable option for several certificates and bachelor's, master's, and post-graduate degrees. This program is separate from the residential program, with specific staff to support the online program including a staff in admissions, financial aid, and a Bursar.
- Several processes within the online program, including the 24/7 call center and procurement functions, are currently supported by Magellan Learning Solutions. Since the University started the program, Magellan has been deeply integrated into these operations. Although Magellan is scheduled to train KSU staff to assume full responsibility for the program upon contract expiration in 2026, the online program currently lacks sufficient staff and resources to manage all operations independently. Without clearly defined processes and adequate resources in place, there is a risk that the program will be unable to provide effective support to online students, which could adversely affect the program's overall sustainability and success.

- As with any new program or initiative, processes are still being developed to support the various needs of the program. The online program is structured as distinct from the residential program, which requires separate resources and some new processes. Staff reported there are opportunities for both the online and residential program to learn from each other and support similar processes; however, communication and collaboration is still in progress in some areas. It's important to communicate regularly to ensure each similar function (i.e., financial aid, bursar) is aligned and providing students with consistent experiences, whether they are online or in the residential program. Staff reported this collaboration has increased recently.
- All five MIP objectives were implemented; however, staff reported there are challenges in ensuring online programming is set up effectively from registration, enrollment, and financial aid. Staff reported initial issues in getting accurate and usable data from various systems including Banner and Salesforce, the customer relationship management system. These issues have since been resolved, but staff will need to continually ensure data is accurate and the program has the resources to support online students.
- Prior to KSU's partnership with Magellan and the launch of the online program in Fall 2024, there were 73 online students. In the Fall 2025 term, enrollment increased to 451 students, indicating significant growth in the program. Staff anticipate this upward trend will continue, with a goal of reaching 1,000 enrolled students by 2026. Increased enrollment in the online program provides increased funding for enhanced resource allocation, expanded course offerings, greater diversity of student perspectives, and improved financial sustainability, all of which contribute to the overall quality and reputation of the program.
- Staff reported they have processes in place to track the success of the programs and use the same program assessment as the residential program from SACSOC which provides alignment with across the University and with the accreditation agency.

IV. Recommendations

KSU requires significant additional oversight for its financial operations given that financial stability and controls remain a significant risk for the University. While the University has made some improvements in establishing sound internal controls, substantial progress needs to occur to ensure the University can continue operating effectively and serving students.

We present four potential options offering varying levels of oversight. These options are not mutually exclusive. All options aim to ensure accountability, transparency, and appropriate use of resources so that KSU can focus on its mission of student success. When considering these options, it is essential that CPE consult legal counsel and consider all relevant accreditation requirements for KSU.

OPTION 1. CONTINUE CPE MONITORING

ELEMENT	DESCRIPTION
What is it?	Continue to monitor the MIP objectives included in Element 5: Finance to ensure accounting and fiscal reporting systems are in place and effective. This includes month-end procedures, collections, budget, and internal controls over expenditures and financial reporting.
What would implementation look like?	CPE would reaffirm or modify the MIP objectives in Element 5, including current monthly objectives, as KSU has not consistently implemented these. CPE should also prioritize requiring the completion of financial policies and procedures as these form the foundation of sound financial management. Similar to the prior MIP, State funding may be tied to the completion of specific objectives, such as contracting a firm to complete the Business Procedures Manual or to complete a facilities condition assessment and update capital improvement and deferred maintenance plans. As part of the monitoring process, CPE or a third party should review KSU's progress toward meeting the MIP objectives on a regular cadence. This may start on a monthly cadence to ensure monthly procedures are met, and then move to a quarterly cadence after successful completion of the monthly objectives for at least three months. While a third party offers valuable independent expertise and objectivity, it also involves additional costs.
How long would it take?	Given the amount of outstanding work in Element 5, we anticipate that it will take another two to three years to fully address the Element 5 MIP objectives, assuming some staffing stability in key positions.
How long would it be in place?	Monitoring should continue for three years and then be reassessed before oversight is relaxed.
Benefits of the option	• KSU maintains autonomy in its financial operations • KSU's familiarity with the plan and monitoring processes supports consistency, helping staff stay focused on corrective actions • Provides additional time for improvement given the number and complexity of corrective actions needed

ELEMENT	DESCRIPTION
	• Sustained focus on improvement, supported by monitoring and accountability, can contribute to strengthening KSU's institutional capacity • Demonstrates a visible commitment to improving institutional performance and signals accountability to regulators, stakeholders, and students
Challenges/risks of the option	• Monitoring over the last three years has not resulted in meaningful improvements, leaving KSU exposed to continued financial and compliance risks • Persistent staff turnover within Finance disrupts progress, making it unlikely that problems will resolve without stronger interventions • Prolonged regulatory pressure/oversight on limited Finance staff members may contribute to employee burnout, ongoing turnover, and reduced capacity to complete critical financial functions • External oversight layered on top of weak internal controls can limit KSU's ability to respond to operational needs

OPTION 2. DEVELOP A FINANCIAL SUSTAINABILITY PLAN

ELEMENT	DESCRIPTION
What is it?	Develop a financial sustainability plan. This shifts focus from detailed operational monitoring to establishing clear financial thresholds and strategic milestones that define KSU's long-term fiscal health, with periodic independent verification of financial viability but less direct oversight of daily financial processes. The purpose of this approach is to provide a clear framework for financial stability while allowing KSU autonomy in managing its operations.
What would implementation look like?	The financial sustainability plan would establish clear milestones and measurable outcomes tied to specific timelines, along with defined consequences if financial thresholds are not met. The plan's financial threshold would represent the minimum funding level necessary to sustain the quality and availability of student academic programs, accounting for all direct and indirect costs such as faculty salaries, instructional materials, facilities, and support services. To support ongoing oversight, the plan would include a detailed monitoring program with regular reviews—ideally quarterly—conducted by an independent third party. This third party would verify the accuracy of financial data, assess progress toward milestones, and evaluate overall financial viability. The third party would provide formal reports to CPE on KSU's ability to maintain the financial threshold, typically on an annual basis, enabling timely identification of risks and informed decision-making.
How long would it take?	The development of the plan would likely take three months.
How long would it be in place?	Continue to monitor financial thresholds for five years, or until KSU falls below the specified dollar amount. In that event, the plan would outline the appropriate actions to be taken.

ELEMENT	DESCRIPTION
Benefits of the option	- Enhanced institutional autonomy and strategic prioritization as decision-making is solely with KSU - Less regulatory oversight without limited outcome-specific monitoring to allow Finance staff more capacity to continue making improvements - Narrow focus on the financial sustainability of KSU, which is important for operational sustainability
Challenges/risks of the option	- Ongoing need to address MIP objectives for accreditation and operational viability - Risk of reduced focus on the various internal controls and core operational processes needed for successful financial management - Ongoing need to address staff turnover and bandwidth concerns - Risk of overemphasis on compliance with the financial threshold target rather than on full transformation of University system and processes needed to make sustainable improvements

OPTION 3. TRANSITION TO EMARS

ELEMENT	DESCRIPTION
What is it?	KSU converts from its current financial system, Banner, to the State's financial system, eMARS. KSU has experienced considerable challenges in using Banner effectively and would benefit from a revised system with built-in internal controls for critical functions like payroll, personnel files, general ledger, grants management, and accounts payable. Additionally, the local workforce is generally familiar with eMARS, increasing the likelihood of finding qualified staff to fill key Finance positions.
What would implementation look like?	A system conversion will require at least the following: - Assessment of the potential cost savings or expenses to operate eMARS over Banner 18-24 months to complete a system conversion - Consultants to assist with the conversion, including data cleanup and migration - Staff training to learn how to use a new system - Integration of modules and systems currently used by KSU, such as systems for student financial aid, recognizing that eMARS may not support all necessary functions
How long would it take?	It would likely take about two years to complete the eMARS conversion.
How long would it be in place?	This change would be in place for at least five years to help stabilize financial operations and could potentially serve as a long-term solution.
Benefits of the option	- Improved internal control environment with the State's established financial policies and procedures - Access to a larger pool of skilled financial personnel who are familiar with the State system to support KSU's business operations - Access to several key system functions that KSU is currently missing (e.g., master position list) - Enhanced training and support resources from the State

ELEMENT	DESCRIPTION
Challenges/risks of the option	• Potential for resistance to change and cultural adjustment at KSU, which could impact staffing levels • Additional staff capacity needs as some attention will be diverted to the system conversion • Risk of operational disruptions during transition period • Need to establish a strong technology plan to address system integration with all systems that would be impacted by a transition away from Banner such as financial aid and student accounts receivable

OPTION 4. TRANSITION TO EMARS WITH STATE MANAGEMENT OF BUSINESS OFFICE

ELEMENT	DESCRIPTION
What is it?	In addition to the system conversion to eMARS in Option 3, the State assumes direct responsibility for financial operations to ensure financial integrity. Financial operations would shift to State-appointed personnel with comprehensive oversight and standardized authority over functions including budgeting, accounting, and financial reporting.
What would implementation look like?	In addition to the eMARS transition implementation, the State would manage the financial decisions from the strategic direction, policies, and enforcing internal controls. Successfully implementing this shift would require a change management plan to clearly document and define how KSU and the State would collaborate to provide effective oversight and ensure seamless operations. Implementation efforts must also consider SACSCOC requirements and guidance, such as those related to governance and operational control. According to SACSCOC guidance, when an institution's governing board does not retain sole legal authority and operating control, the institution should clearly define the control of these functions by other entities. Overall, the implementation would likely include phased training for staff, integration of new reporting protocols, and regular communication between KSU and the State to support transparency and continuous improvement throughout the transition and oversight.
How long would it take?	It would likely take about two years to complete the eMARS conversion. Transitioning to State management of the business functions may take an additional six to 12 months.
How long would it be in place?	This change would be in place for at least five years to help stabilize financial operations.
Benefits of the option	Same benefits as the transition to eMARS, plus the following: • The State has great ability to make improvements to the financial direction of the University and ensure financial policies are in place and followed • Easier and timely financial audits, which also help SACSCOC accreditation • Timely and accurate financial reporting and budgeting • Allows University leadership to focus on the core mission of the University rather than financial operations

ELEMENT	DESCRIPTION
Challenges/risks of the option	Same challenges and risks as the transition to eMARS plus the following: • KSU would lose autonomy over its financial decisions, processes, and priorities • The State would need to provide adequate staff and resources for effective oversight, and consider the appropriate organizational structure • Consideration of compliance with SACSCOC accreditation requirements would be critical • Reliance on State management could delay KSU's ability to rebuild its own financial capacity and expertise

Appendix A: MIP Quarterly Report

The tables below include the Q4 FY 2025 quarterly report submitted to CPE in July 2025, along with additional information KSU staff provided through October 10, 2025.

Element 1: Policies and Procedures

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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
1.1.1	Review all University policies and procedures for compliance with the Policy on Policies.	Summative Report	Q2 FY 2025	Staff reviewed several policies, and many are in compliance with the Policy on Policies; however, not all policies have been reviewed or comply with the Policy on Policies.	Partially Implemented
1.2.1	Create and implement a Standard Operating Procedures (SOPs) manual in each area (e.g., academic affairs, enrollment management, auxiliary, and facilities).	Completed manuals and summative report	Q4 FY 2025	Updated for the final report: Staff provided several SOPs for various areas showing significant progress has been made. However, SOPs were not provided in time to assess whether all areas implemented SOPs.	Partially Implemented
1.3.1	Review all policies and procedures and revise for content ... must be completed by a specific date specified by CPE.	The Gold Book, Bylaws of Kentucky State University Revised Policy	Q2 FY 2024	The Gold Book was approved by the KSU Board at the November 28, 2023 Board meeting.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
1.4.1	Review all policies and procedures and revise for content... must be completed by a specific date specific by CPE.	Faculty Handbook Revised Policy	Q2 FY 2025	Updated for the final report: The Faculty Handbook was revised in October 2025. Note that this document was provided after the initial July 31, 2025 deadline.	Implemented
1.5.1	Review all policies and procedures and revise for content ... must be completed by a specific date specific by CPE.	HR Policy Manual Revised Policy	Q2 FY 2025	Updated for the final report: All HR policies on the policy schedule were completed and approved by the Board or the President on an interim basis.	Implemented
1.6.1	Review all policies and procedures and revise for content ... must be completed by a specific date specified by CPE.	The K-Book, The Kentucky State University Student Handbook Revised Policy	Q1 FY 2025	Updated for the final report: The K-Book was updated for academic year 2025-2026. Note that this policy was provided after the initial July 31, 2025 deadline.	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, and The Kentucky State University Student Handbook	Policy review and revision schedule	Q4 FY 2023	KSU developed a policy review and revision timeline and provided it to CPE.	Implemented
1.7.2	Review all policies and procedures and revise for content....must be completed by a specific date specified by CPE.	Revised Policies	Q2 FY 2025	KSU has updated 200 policies. Twenty policies were approved by the President on an interim basis, and six policies have not yet been updated (see Appendix B).	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
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 webpage	Q4 FY 2024	KSU developed a policy bank on its website with links to all University policies developed to date.	Implemented
1.9.1	Digitization of Student Records	Contract award for a qualified vendor	Q4 FY 2024	KSU signed a purchase order for the digitization of student records. No contract was signed, but the purchase order provides evidence KSU is moving forward with this work.	Implemented
1.9.2	Provide annual training to all staff, with a focus on select KSU policies, which should include, at a minimum, ethics, conflicts of interest, conflicts of commitment (as applicable).	Comprehensive training plan with modules, as applicable	Q4 FY 2025	Staff developed a training plan that includes annual training on key policies such as discrimination and harassment, integrity and ethics, conflict of commitment and interest, and established work rules. The training plan also includes plans for specialized training, leadership training, and campus-wide training.	Implemented

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	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				paid holidays and higher than average vacation leave.	
2.1.2	Review all currently offered benefits, vacation, sick leave, and holiday policies at other Kentucky institutions and ensure competitiveness and consistency.	Updated policy and approved paid holiday list	Q1 FY 2024	KSU completed the review of benefits in comparison to other institutions (see 2.1.1) and submitted the updated HR Policy that reflects the revised holiday schedule and the updated approved paid holiday list.	Implemented
2.2.1	Review all positions at the University, including those filled and unfilled, to determine need.	Summative report	Q1 FY 2025	Staff provided a summative report stating all positions were reviewed. This included an evaluation of job titles, funding sources, and role responsibilities to meet workforce needs.	Implemented
2.3.1	Identify positions that should be eliminated or reconstituted to meet the needs of the University.	Summative report	Q2 FY 2025	Staff provided a summative report of positions eliminated or reconstituted since June 2023.	Implemented
2.4.1	Establish descriptions for all positions including any qualification requirements and an outline of duties and responsibilities.	Summative report	Q2 FY 2025	Staff provided a summative report and a listing of all positions that indicate all job descriptions have been established. Baker Tilly reviewed a selection of 10 job descriptions and confirmed these job descriptions were developed.	Implemented
2.5.1	Establish salary and benefit guidelines for all faculty, staff, and administrator positions using other Kentucky institutions and national peer institutions for comparison.	Contract for salary range and benefit study	Q4 FY 2023	A contract with Gallagher to complete a total compensation survey considering faculty, staff, and students was executed.	Implemented
2.5.2	Establish salary and benefit guidelines for all faculty, staff, and administrator positions using other Kentucky institutions and national peer institutions for comparison.	Summative report to include guidelines	Q4 FY 2024	Updated for the final report: Staff provided a summative report and a salary grade schedule that was developed from the Gallagher	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				consulting study engagement, including comparative analysis with two peer universities. Staff also provided the Compensation Policy, which includes guidelines for how salaries are determined and adjusted.	
2.6.1	Once new salary and benefit guidelines are adopted, all current salaries shall be adjusted to conform with new guidelines.	List of all employees, title, salary, and adjustments (if any)	Q4 FY 2024	Updated for the final report: Staff provided a summative report describing proposed adjustments and a phased approach for implementing the changes. Staff also provided the list of employees, titles, salaries, and proposed adjustments. KSU provided an interim benefit policy that went into effect on September 26, 2025, which should be fully adopted in order to complete this objective.	Partially Implemented
2.7.1	Establish a master position list and develop protocols for adding and subtracting positions to and from the list.	Master position list and modification policy	Q3 FY 2023	CPE verified that KSU implemented this objective. A master position list was established and protocols were developed for adding and subtracting positions to and from the list.	Implemented
2.7.2	Establish a master position list and develop protocols for adding and subtracting positions to and from the list.	Finalized modification policy including process for regular master position list review	Quarterly	Updated for the final report: Staff provided a spreadsheet that includes the master position list. KSU provided an interim budgeted position list policy that went into effect on September 26, 2025, which should be fully adopted in order to complete this objective. Baker Tilly was unable to confirm the master position list compared to quarterly hirings, dismissals, and reassignments were completed in	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				accordance with the documented process as the policy was not finalized.	
2.9.1	Benchmark University administrators to peer institutions per functional area and develop a plan to realign staffing in accordance with benchmarks. Evaluate the current organizational structure of KSU, which shall include, but not be limited to: • Benchmarking the number of executive level administrative positions against peer institutions • Reviewing the number of Deans (colleges), Chairs (departments), program coordinators and their related titles • Assessing the span of control for different unit leads and reporting structures	Summative report	Q1 FY 2025	Staff provided a summative report on KSU's organizational structure evaluation with changes that are now reflected in organizational charts. Staff reported they reviewed the number of Deans, Chairs, program coordinators, and their related titles as well as assessed the span of control during the master list of budgeted position assessment. Staff provided a report on the benchmarking results and provided the draft Budgeted Master Position List Policy that includes a process for reviewing and assessing positions on a regular basis.	Implemented
2.10.1	Revise the University's organizational chart, reflecting the recommended changes (titles and names), using a consistent nomenclature. Include charts for all units at KSU.	Revised organizational chart	Q1 FY 2025	Staff provided all revised organizational charts.	Implemented

Element 3: Board Training

Element 3 relates to the need for mandatory Board member training and development, including 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 Board participated in the AGB Foundational Aspects of Trusteeship training in Fall 2022.	Implemented
3.2.1	Receive comprehensive reports from all functional units of the University to better understand institutional operations from both the academic and business perspective.	Reports provided to Board during meetings	Q4 FY 2024	Comprehensive reports from all functional units of the University were provided to the Board in the June 14, 2024 meeting.	Implemented
3.3.1	Conduct a review of the current Board committee structure as compared to those at peer institutions, as well as best practices for effective University Board committees.	Summative report	Q1 FY 2024	The KSU Board discussed its committees and approved the creation of two new committees at its quarterly July 2023 meeting. The Board committees now include the Executive Committee, Finance and Audit Committee, Investment and Advancement Committee, Academic Affairs Committee, and Student Engagement and Campus Life Committee.	Implemented
3.4.1	Determine the optimal Board committee structure and composition and outline the charge of each committee.	Revised committee structure	Q1 FY 2024	The KSU Board discussed and agreed to changes to the composition and responsibilities of its existing Board committees at its quarterly July 2023 meeting.	Implemented
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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
3.7.1	Receive approval of KSU's new Board member orientation programs per KRS 164.020(25)(c).	Orientation program curriculum	Q2 FY 2024	CPE reviewed and certified KSU's new Board member orientation program in January 2023. The next recertification is scheduled for 2027 unless substantial changes occur before then.	Implemented
3.8.1	Create a Regent professional development policy and plan.	Completed policy	Q3 FY 2023	KSU submitted the Board Training Policy that establishes the training requirements for the Board, including professional development. The policy went into effect in February 2024.	Implemented
3.9.1	Make Regent attendance at the annual CPE Trusteeship conference mandatory.	Board action	Q3 FY 2023	CPE verified that KSU implemented this objective. The Board took action to state that Board member attendance at the annual CPE Trusteeship conference is expected and strongly recommended.	Implemented
3.10.1	Complete CPE-facilitated training on the history of the University as a state entity that covers its recent financial crisis.	Training completed	Q4 FY 2023	CPE verified that KSU implemented this objective. The Kentucky Auditor of Public Accounts (APA) report was presented to the Board, which provided the Board with an understanding of KSU's fiscal circumstances.	Implemented
3.12.1	With CPE, develop financial oversight training modules for Regents.	Training modules	Q1 FY 2024	Financial oversight training was presented to the Board at the November 2023 Board meeting.	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 2025	KSU partnered with Benefactor Group to conduct a comprehensive Philanthropy Review to assess KSU's fundraising capacity, advancement systems, and long-term readiness for increased philanthropic activity. The final report was presented at the June 2025 Board meeting.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
3.13.2	Issue a Request for Proposal (RFP) for a review of the philanthropy strategy and governance structure of related entities, including relationships with the Foundation and Alumni Association.	Issuance of RFP	Q4 FY 2024	KSU staff issued an RFP to review the philanthropy strategy and governance structure of related entities, and staff are working on contract negotiations.	Implemented
3.14.1	Adopt recommended changes to ensure optimal alumni/community/corporate engagement, fundraising and stewardship of gifts.	Board policy	Q2 FY 2025	Per the philanthropy review report noted in 3.13.1, the Foundation adopted all recommendations to policy templates and an annual policy review. Additionally, the Board approved the President recommendation to endorse the philanthropy review recommendations related to objective 3.13.1.	Implemented
3.15.1	Create a self-evaluation process for the Board to be conducted at least every two years to assess Board effectiveness and identify strengths and weaknesses.	Board policy	Q3 FY 2024	KSU provided the Board Evaluation Questionnaire that assesses the Board's effectiveness and identifies strengths and weaknesses of the Board. This process is referenced in the Gold Book.	Implemented
3.15.2	Create a tracking system for the Board of Regents for resolutions passed with regular updates on implementation.	Implemented tracking system	Q1 FY 2025	KSU developed a webpage for posting and tracking board resolutions and orders.	Implemented

RECURRING ANNUAL OBJECTIVE

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

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

RECURRING QUARTERLY OBJECTIVE

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

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

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

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, noted under objective 4.1.3, also resulted in identification of new program opportunities. KSU is using the Gray Associates 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	Q4 FY 2024	KSU facilitated a curriculum complexity discussion and program modification plan.	Implemented
4.6.1	Facilitate a curriculum complexity discussion and streamline course offerings and programs: Evaluate and revise (if necessary) high Drop, Fail or Withdraw (DFW) courses	Summative report and curriculum and/or syllabus revision	Q4 FY 2024	KSU facilitated a curriculum complexity discussion and evaluated high DFW courses. As a result of this evaluation, KSU 118, Introduction to University Learning, was revised and KSU 186, Navigate the Tech World, was removed.	Implemented
4.7.1	Facilitate a curriculum complexity discussion and streamline course offerings and programs: Ensure alignment of course program plans with CPE's Academic Program Inventory and degree plan site.	Summative report and inventory/site updates	Q4 FY 2024	KSU facilitated a curriculum complexity discussion and developed a program inventory listing with approved programs to date that align with CPE's academic program inventory and degree plan site.	Implemented
4.8.1	Align course offerings to meet the student learning outcomes of the general education curriculum and CPE's Kentucky Graduate Profile.	Update student learning outcomes as necessary	Q4 FY 2024	Staff provided documentation to show course offerings align with the SLOs of the general education curriculum and CPE's Kentucky Graduate Profile. This documentation included the 2022-2023 CPE General Education Assessment Report that goes through KSU's SLOs that are mapped to CPE's Graduate Profile.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
4.9.1	Evaluate course offering schedules and program degree plans to maximize efficiency and promote retention, progression, and graduation.	Summative report and updated course offering schedule	Q1 FY 2024	Staff provided summative report and course offerings for Spring 2024 through Summer 2024, which shows courses were evaluated to maximize efficiency with the elimination of 150 courses. This also promotes progression toward graduation with offerings of certain classes in the summer or winter, when needed, and ensures all necessary classes for each degree are offered.	Implemented
4.10.1	Evaluate and improve the Credit for Life process to include a consistent evaluation, documentation, and awarding of academic credit.	Summative report and policy update and training	Q4 FY 2024	KSU staff provided the February 2024 Board meeting minutes, which included the policy and handbook for the Credit for Life program. Staff also provided a training guide for the program.	Implemented
4.11.1	Review educator preparation programs and redesign them to provide culturally responsive teaching, improve the K12 pipeline, meet market demands, and address teacher shortages, particularly among teachers of color.	Posted RFP and contract awarded	Q4 FY 2024	Staff reported an RFP was posted to achieve this objective, but it did not yield a suitable provider. KSU submitted a new plan to CPE to support the redesign of educator preparation programs. This new plan proposed that KSU internally review and redesign the programs in partnership with local school districts. This plan included a project timeline and budget, which was accepted by CPE.	Implemented
4.12.1	Determine the number of faculty needed in each program area based on revised program offerings and high-demand degree programs.	Summative report	Q4 FY 2024	Staff reported to the Board in the February 2024 meeting that they will set a minimum of two faculty needed in each academic program or at least 40% of an academic program's total credit hours for the curriculum plan. Staff prepared a summative report that documents the determination process.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
4.13.1	Determine appropriate class sizes, approval processes, and pay structures for faculty overload and adjunct faculty in conjunction with the previously described salary band study.	Summative report and updated HR policy	Q4 FY 2024	Staff reported appropriate class sizes, approval processes, and pay structures for faculty overload and adjunct faculty have been determined. We confirmed changes were made in the salary plan. Staff reported the compensation policy has been prepared and is undergoing final review and approval.	Partially Implemented
4.14.1	Review the institutional effectiveness office and make recommendations for improvement (including identifying standard reports and timelines to be provided to senior KSU administrators and Board of Regents and proper location within the organizational structure).	Summative report	Q4 FY 2025	The summative report and implementation plan for Institutional Research and Institutional Effectiveness (IR and IE) includes strategic priorities and addresses standard reports and timelines. Staff reported IR and IE will be overseen by the new VP of Academic Affairs.	Implemented
4.15.1	Develop a series of Governmental Relations degree programs for online delivery. Programs should be designed specifically to provide services to state government leveraging KSU's geographic proximity to Kentucky State University.	Program structure including courses to be developed, market analysis, and implementation plan.	Q4 FY 2025	Updated for the final report: KSU developed several Governmental Relations degree programs including an undergraduate degree in Public Policy and Government Relations that will be offered online and is currently going through the approval process with CPE and SACSCOC.	Implemented
4.16.1	Review the current Quality Enhancement Plan (QEP) and determine effectiveness and fidelity of implementation.	Summative report	Q1 FY 2025	Staff provided a copy of the QEP Impact Report that confirms this objective is complete.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
4.17.1	Evaluate the curriculum for all non-educator preparation programs.	Posted RFP and contract awarded	Q4 FY 2024	Staff reported an RFP was posted to achieve this objective, but it did not yield a suitable provider. KSU submitted a new plan to CPE to support the evaluation of non-educator preparation programs. This new plan proposed KSU internally review and redesign the programs in partnership with local districts. This plan included a project timeline and budget.	Implemented
4.18.1	Develop a plan for a new college of business, engineering, and technology	Submission and acceptance of the plan that includes, but is not limited to, a detailed rationale supporting the proposal containing relevant data and milestones and objectives with a corresponding timetable	Q4 FY 2023	KSU staff provided the approved February 2024 Board meeting minutes that included the proposed plan, updating organizational structure, job descriptions, and estimated timetable for when the program should be operational.	Implemented

Element 5: Finance

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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.1.4	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Audit of all contracts to determine institutional need	Q1 FY 2025	Staff reported a comprehensive review of all contracts was completed and provided evidence that two contracts were terminated. Staff reported they are working on documenting the process used for evaluating the contracts.	Implemented
5.2.1	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Issue RFP and award a contract for accounting services to assist in the addressing ongoing accounting issues	Q3 FY 2023	CPE verified that KSU implemented this objective. In late 2022, KSU entered into a contract with Your Part-Time Controller (YPTC). The vendor provided 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. YPTC supported KSU with these services; however, KSU's contract with YPTC ended on June 30, 2025.	Implemented
5.2.6	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Revise and update Business Procedures Manual	Q1 FY 2025	KSU provided an updated draft of the Business Policies and Procedures Manual, which they worked on in Q4 FY 2025 with the help of YPTC. Staff reported the manual is still in progress.	Partially Implemented

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

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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.5.4	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Revised collection policy	Q4 FY 2023	KSU provided the Board-approved collection policy, which outlines the payment guidelines for students and the collection process.	Implemented
5.6.1	Complete a comprehensive review of expenses to ensure they are charged to the correct functional area and that costs are appropriately allocated to grants and auxiliary units.	Revised chart of accounts	Q1 FY 2025	Staff reported they have a draft of the revenue and expense chart of accounts and are working on finalizing. They are also working on the balance sheet chart of accounts. Staff anticipate updates to both in FY 2026.	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	Q4 FY 2025	Staff reported Banner optimizations are still in progress. Staff reported they worked with Ellucian in FY 2025 on updating modules and have the following modules planned: Travel, purchasing, and HR (payroll).	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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.7.3	Complete the Banner accounting system optimization project and ADP payroll system transition to Banner.	Project plan for completion of ADP transition and Banner optimizations	Q4 FY 2025	KSU provided a plan detailing the work required to transition to Banner.	Implemented
5.8.1	Implement a long-range planning process to support the strategic and capital investment decision-making process.	Contract for custodial, grounds, and facilities management	Q3 FY 2023	CPE verified that KSU implemented this objective. The Board approved a contract with Sodexo at the December 2022 Board meeting. This contract is to oversee the facilities management function. Kentucky's Government Contract Review Committee approved the contract at the January 2023 Board meeting.	Implemented
5.8.2	Implement a long-range planning process to support the strategic and capital investment decision-making process.	Deferred maintenance schedule	Q4 FY 2024	Staff provided a draft spreadsheet of the deferred maintenance schedule. Baker Tilly also recommends KSU contract out a facilities conditions assessment to assess all facilities and develop a deferred maintenance schedule to support decision-making.	Implemented
5.9.1	Implement an enterprise risk management process to identify, evaluate, and mitigate key risks facing the institution and higher education industry, including strategic, operational, financial, and compliance risks.	Create BOR committee for enterprise risk management or assign to existing committee	Q1 FY 2025	In the August 2024 Board meeting, the Board approved the charge to have the Finance and Audit Committee oversee enterprise risk management.	Implemented
5.9.2	Implement an enterprise risk management process to identify, evaluate and mitigate key risks facing the institution and higher education industry, including strategic, operational, financial and compliance risks.	Summative report	Q3 FY 2025	Updated for the final report: Staff provided CBIZ's enterprise risk assessment and internal audit plan for 2025-2026.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.10.1	Develop appropriate policies and procedures governing the key functions of treasury management, including cash management, operating investment management, debt management, and internal loans.	Cash and treasury management procedures manual	Q1 FY 2025	The Cash Management Policy was approved by the Board in August 2024. Updated for the final report: The Investment & Spending of Endowment Assets policy and procedures were approved by the Board in August 2025. Note that this policy was provided after the initial July 31, 2025 deadline. Note: CPE confirmed an internal loan policy and procedure is not needed as KSU does not use internal loans.	Implemented
5.11.1	Implement a formal endowment management framework.	Summative report	Q2 FY 2024	KSU provided the updated endowment and investment policies that were approved by the Board in December 2023.	Implemented
5.13.1	Develop a campus master plan and a three- and five-year capital project plan focused on asset preservation.	Campus Master Plan and Capital Project Plan	Q2 FY 2024	KSU provided the campus master plan and three- and five-year capital project plan focused on asset preservation along with the approval from the Board.	Implemented
5.14.1	Evaluate all established centers (Atwood, CREED, etc.) for costs/benefits.	Summative report	Q1 FY 2025	Staff provided a cost-benefit evaluation of all established centers.	Implemented
5.15.1	Determine professional organizations that provide resources to assist the University with planning and evaluating effectiveness and secure membership.	Summative report	Q1 FY 2024	KSU provided a list of professional organizations that provide resources to assist the University with planning and evaluating effectiveness and secure membership.	Implemented
5.16.1	Encourage Finance staff to attend the College Business Management Institute (CBMI).	Registration and report of attendance	Q1 FY 2024	Baker Tilly reviewed registration for four staff to attend CBMI in 2023: Rachelle Ashcraft, Tonya Walker, Danielle Barber, and Justin Peach.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
5.17.1	Incorporate National Association of College and University Business Officers (NACUBO) Financial Accounting and Reporting Manual for Higher Education (FARM) as a guiding document for all business procedures.	Revised business procedures document	Q1 FY 2025	Staff reported YPTC worked on updates to the manual to include NACUBO FARM. Several sections do include FARM guidance; however, the manual is still being revised and FARM should continue to be incorporated.	Partially Implemented
5.17.2	Incorporate National Association of College and University Business Officers (NACUBO) Financial Accounting and Reporting Manual for Higher Education (FARM) as a guiding document for all business procedures.	Implement training program for business procedures	Q1 FY 2025	Staff provided a schedule and meeting agendas for past training session for various business procedures including the chart of accounts, purchasing, accounts payable, and travel. Staff noted the FY 2026 sessions are being prepared but are pending the completion of the Business Procedures Manual.	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	Q1 FY 2025	KSU staff provided documentation that software was evaluated by staff for necessity and effectiveness.	Implemented
5.19.1	Completion of a five-year budget for the University.	Completion of a five-year budget and presentation to the KSU Board of Regents and/or its Finance Committee	Q4 FY 2024	KSU staff presented the five-year budget in the August 2024 Board meeting.	Implemented
5.20.1	Develop and submit to CPE a plan to complete all outstanding tasks related to financial management.	Plan for completion of all financial management objectives	Q4 FY 2024	KSU staff provided a plan to complete all outstanding tasks related to financial management. This plan was received and accepted by CPE.	Implemented

RECURRING QUARTERLY OBJECTIVES

The following table includes a summary of validation results for the recurring quarterly objectives. **Updated for the final report:** Q1 FY 2026 was added to this final report to include the review of monthly deliverables that was extended to include June and July monthly financial processes.

#	Objective	Deliverable	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
5.1.1	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Master list of budgeted positions reconciled to departmental budgets monthly	KSU's payroll and financial systems are not well integrated, which makes it challenging for staff to pull the reports necessary to complete this reconciliation. Staff anticipate that the Banner Optimization Project that is expected to be completed by January 2026 will streamline this process. In the meantime, staff worked with Ellucian to develop the reports necessary for this reconciliation and are developing the reconciliation process. In March through July 2025, staff	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliver-able	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
			provided draft reconciliations and noted they continue to revise the process.									
5.1.2	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Monthly budget to actual reports for E&G and Auxiliaries	KSU provided drafted monthly budget to actual reports for March through July 2025, and staff reported they continue to work on a formal reconciliation process for reviewing and documenting the monthly budget to actual review process. Note: Additional procedures were planned for this objective, but we have been unable to complete the additional procedures given delays in KSU completing objectives and developing a revised chart of accounts.	Partially Implemented	Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliverable	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
5.1.3	Evaluate and revise internal budgetary controls and provide a quarterly budget to actual report to the Board of Regents.	Budget projection prepared monthly for E&G, Auxiliaries, Land Grant Match, and Asset Preservation	This objective was removed by CPE in the June 2024 CPE Board meeting.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	No Longer Required	No Longer Required	No Longer Required	No Longer Required	No Longer Required
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	Clearing accounts reconciled within 14 days of end of each month	In March 2025 through July 2025, not all clearing accounts were cleared. KSU staff reported cleanup is still needed to be able to clear accounts. KSU is working with Ellucian on this process, but the work is not complete. Staff have reviewed transactions but have not allocated the transactions to the appropriate accounts. Staff reported they are actively working	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliver-able	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
	financial information to the Board of Regents.		with the Bursar and other departments to fix these accounts. Staff also reported they are working on reducing the number of clearing accounts to one account and are investigating whether a system issue is one of the reasons staff have been unable to clear the accounts.									
5.2.3	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles	Bank accounts reconciled within 14 days of end of each month	In March 2025 through July 2025, several bank account reconciliations were still in progress and not completed or approved. KSU staff reported they are working with Ellucian to reconcile bank accounts timely in the future. They are also working on providing	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliver-able	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
	(GAAP) statements and other financial information to the Board of Regents.		training to staff on this process.									
5.2.4	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Monthly closing entries posted within 20 days of end of each month	Baker Tilly was unable to confirm closing entries were posted within 20 days of month-end in March 2025 through July 2025 due to incomplete or missing information provided each month. This included missing or incomplete support for fuel, auxiliary charges, and credit card transactions. KSU finalized the month-end close checklist though staff continue to revise and update the process as needed. However, though the checklist has been	Imple-mented	Partially Imple-mented	Partially Imple-mented	Partially Imple-mented	Partially Imple-mented	Partially Imple-mented	Partially Imple-mented	Partially Imple-mented	Partially Imple-mented

#	Objective	Deliver-able	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
			developed, several monthly items were noted as incomplete or out of balance and not every item was checked off as complete in March 2025 through July 2025.									
5.2.5	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the	Month closed no later than the end of the subsequent month	Baker Tilly confirmed March 2025 through July 2025 month close was recorded in Banner as closed by the end of the subsequent month. KSU finalized the month-end close checklist though staff continue to revise and update the process as needed. However, though the checklist has been developed, several monthly items were noted as incomplete or out of balance and not every item was checked off as	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliver-able	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
	Board of Regents.		complete in March 2025 through July 2025. Staff also reported they continue to meet with everyone involved in the process to discuss responsibilities and provide training on the process.									
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	Statement of Revenues, Expenses and Changes in Net Position by 15th of each month (income statement)	This objective was removed by CPE in the June 2024 CPE Board meeting.	Imple-mented	Imple-mented	Partially Imple-mented	Partially Imple-mented	No Longer Re-quired	No Longer Re-quired	No Longer Re-quired	No Longer Re-quired	No Longer Re-quired

#	Objective	Deliver-able	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
	financial information to the Board of Regents.											
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 the 15th of each month (cash flow and trial balance)	This objective was removed by CPE in the June 2024 CPE Board meeting.	Not Implemented	Partially Implemented	Partially Implemented	Partially Implemented	No Longer Required	No Longer Required	No Longer Required	No Longer Required	No Longer Required

#	Objective	Deliverable	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
5.2.9	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Credit card account reconciliations completed each month	Baker Tilly reviewed credit card reconciliations for March 2025 through July 2025 and found not all journal entries and/or supporting documentation was provided each month or not all items were reconciled.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliverable	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
5.2.11	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Balance of asset preservation fund reserves for month-end	This objective was removed by CPE in the June 2024 CPE Board meeting.	Partially Implemented	Implemented	Partially Implemented	Partially Implemented	No Longer Required	No Longer Required	No Longer Required	No Longer Required	No Longer Required

#	Objective	Deliverable	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
5.2.12	Improve the accounting and reporting system, as well as internal controls over financial reporting, and provide quarterly Generally Accepted Accounting Principles (GAAP) statements and other financial information to the Board of Regents.	Accounts payable aging summary	Baker Tilly reviewed the accounts payable aging details for March 2025 and July 2025, which were incomplete with some differences noted in the aging summary and support provided.	Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliverable	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
5.3.3	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Reinstitute external tipline	The external tipline was reinstated in the middle of 2022 and an external vendor was contracted in April 2023 to handle all calls. Baker Tilly verified the tipline phone number continues to be active and website reporting is available.	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Not evaluated in Q1 FY 2026
5.3.6	Outsource or co-source the internal audit function and reinstate the externally managed tipline.	Monitor execution of internal audit plan and delivery of audit reports to the audit committee	The June 2025 Finance & Advancement Committee Board meeting minutes included an agenda item to review the internal audit status report by the external internal auditor.	Implemented	Implemented	Implemented	Implemented	Implemented	Not Implemented	Implemented	Implemented	Not evaluated in Q1 FY 2026
5.3.8	Outsource or co-source the internal audit function and reinstate	Quarterly reports on tipline activity provided to the audit committee	The June 2025 Finance & Advancement Committee Board meeting minutes included an agenda item to	Partially Implemented	Partially Implemented	Implemented	Not Implemented	Not Implemented	Implemented	Implemented	Implemented	Not evaluated in Q1 FY 2026

#	Objective	Deliver-able	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
	the externally managed tipline.		review the ethics hotline report.									
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	In March 2025, staff reported no transactions were recorded due to outstanding inquiries. Staff reported collection activity would be combined with posted transactions in April. In April 2025, a total of \$8,276 was collected. Staff provided a report in May 2025. However, staff reported Keys to Recovery made an error on the report and is currently working on corrections. No report was provided in June 2025 or in July 2025. Keys to Recovery has collected more than \$22,318.32 in	Partially Implemented	Implemented	Partially Implemented	Implemented	Implemented	Partially Implemented	Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliverable	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
			2024 and \$31,262.13 from 2024 to April 2025, showing continued progress in collections.									
5.5.2	Improve the collection of student accounts receivable, including implementation of a comprehensive Student Financial Responsibility Agreement and utilization of external collection agencies, including Kentucky's Department of Revenue.	Monthly report of outstanding student balances	The monthly reports on outstanding student balances have shown decreases in student balances each month; however, there are some inaccuracies in the report related to a system error with Banner that has resulted in several student account balance differences from the aging report to balances in Banner. Staff are actively working to fix these reporting issues.	Implemented	Implemented	Partially Implemented	Partially Implemented	Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented

#	Objective	Deliverable	Validation Comments	Validation Results								
				Q1 FY 2024	Q2 FY 2024	Q3 FY 2024	Q4 FY 2024	Q1 FY 2025	Q2 FY 2025	Q3 FY 2025	Q4 FY 2025	Q1 FY 2026
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 asset preservation and deferred maintenance schedules as of June 2025. In the prior quarter, staff provided the planning process for the asset preservation program.	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Not Implemented	Implemented	Implemented	Not evaluated in Q1 FY 2026
5.12.1	Implement quarterly reporting to the Board of Regents on the President's travel, entertainment, and discretionary expenses.	Quarterly report	The report on the President's expenses and travel was reported at the June 2025 Board meeting.	Implemented	Implemented	Not Implemented	Partially Implemented	Partially Implemented	Partially Implemented	Implemented	Implemented	Not evaluated in Q1 FY 2026

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

RECURRING ANNUAL OBJECTIVES MOVED TO QUARTERLY

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

#	Objective	Deliverable	Validation Comments	Validation Results			
				Q1 FY 2024	Q1 FY 2025	Q3 FY 2025	Q4 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	Staff presented the budget to actual report to date at the June 2025 Board meeting.	Implemented	Partially Implemented	Partially Implemented	Implemented
5.10.2	Develop appropriate policies and procedures governing the key functions of treasury management, including cash management, operating investment management, debt management and internal loans.	Annual cash flow projection	Staff did not provide a copy of the cash forecasts in Q4 FY 2025.	Implemented	Partially Implemented	Implemented	Not Implemented

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 in Q2.

#	Objective	Deliverable	Validation Comments	Validation Results				
				Q1 FY 2024	Q2 FY 2024	Q1 FY 2025	Q2 FY 2025	Q4 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 was completed in May 2023. The 2024 Financial Statement Audit is currently in progress and expected to be completed in Q1 or Q2 FY 2026.	N/A	Partially Implemented	N/A	Partially Implemented	Partially Implemented
5.4.7	Implement a formal accounting and reporting framework for endowment distributions.	Report on Fundraising Efficiency	KSU provided a presentation on the Office of Institutional Advancement to the Board in December 2024. The benchmark for this objective requires an improvement in KSU's fundraising efficiency ratio, and the Q2 FY 2025 report did not include a fundraising efficiency ratio or the budget for fundraising efforts to calculate the ratio. In Q3 FY 2025, staff provided an updated fundraising efficiency report with efficiency ratios.	N/A	Implemented	N/A	Partially Implemented	Implemented

Element 6: Student Success

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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
6.1.1	Review the current reporting and organizational structure across student success and enrollment management units to improve communication, efficiency, and effectiveness.	Summative report and updated organizational chart	Q3 FY 2023	CPE verified that KSU implemented this objective. The Student Services division was restructured to refocus Student Services on creating intentionality in the conditions that enhance student learning and development, as well as encouraging student commitment to educationally purposeful activities both inside and outside the classroom. Enrollment Services, Student Success, and the Dean of Students Office are included in Student Services.	Implemented
6.2.1	Develop a coordinated enrollment management function and plan, including but not limited to specific targeting of Kentucky students.	Summative report and Implementation Plan	Q2 FY 2024	Staff provided the Admissions Recruitment Plan that addresses enrollment management and targets specific Kentucky students.	Implemented
6.3.1	With the assistance of a private consultant, develop a student success model rooted in evidence-based best practices to support KSU admits from enrollment through completion.	Participation in James Graham Brown Foundation Grant Project	Q1 FY 2025	KSU collaborated with the Advising Success Network (ASN) to reimagine academic advising, including developing a shared understanding of the role of the advisor in student performance and results, creating a definition for operational advising, and examining and improving process mapping for advising processes. This resulted in the development of training models and guidance documentation for advisors.	Implemented
6.4.1	Redesign the first-year experience course to integrate career exploration, academic planning and transition support content, and resources.	Summative report and implementation and training plan	Q1 FY 2025	KSU executed a contract in June 2024 with a consultant to redesign the first-year experience course. The redesign implementation and training plan were provided in October 2024.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
6.5.1	Develop and improve processes at the opening of each academic term, including a student communication plan, housing (application, assignment, and billing), student orientation, tuition/room and Board billing, and payment deadlines and student financial responsibilities.	Summative report and implementation plan	Q4 FY 2024	Staff developed several project plans and schedules for opening each academic term that outlines objectives, tasks, timelines, and responsible parties for key activities such as housing, orientation, billing, and financial services. Staff reported this is an iterative process and KSU will work to continuously improve processes at the opening of each academic term.	Implemented
6.6.1	Evaluate the case management program implemented in the online program. Review results over the first year and consider what if any techniques can be implemented for the residential program.	Summative report	Q1 FY 2025	Updated for the final report: KSU reported they made some updates to the residential program based on a report from a consultant but reported a formal evaluation of the online case management program was not completed.	Partially Implemented
6.7.1	Establish cross-training expectations and succession planning across student affairs units to limit the impact of staff turnover and vacancies.	Summative report and implementation plan	Q2 FY 2024	Staff provided a summative report and implementation plan on cross-training expectations and succession planning across student affairs to limit the impact of staff turnover and vacancies.	Implemented
6.8.1	Complete a comprehensive, programmatic evaluation of the 2+2 academic and career advising model, providing recommendations for improvement based on evidence-based best practices.	Summative report	Q4 FY 2025	Staff provided a summary report on its evaluation of the 2+2 academic and career advising model, including recommendations for improvement related to pairing professional advising with faculty career coaching.	Implemented
6.9.1	Evaluate the effectiveness of the pre-college academy, University College, and overall advising model with recommendations for improvement and training supports.	Summative report	Q4 FY 2024	Staff provided a summative report detailing the organizational restructure of the Student Affairs division, which included changes to the University College. The University College was renamed the Student Success Center. The University College Model Summative Report and student success training plan and	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				modules provide verification an evaluation was completed to meet this objective.	
6.10.1	Evaluate athletics programming and structures to improve processes around enrollment, recruitment and student success measures and determine the cost benefit of athletic program offerings, recommending any necessary restructuring, including competition level and conference affiliation.	Summative report	Q3 FY 2025	Staff provided an Athletics Program Review and Feasibility study that evaluated the athletics program and structures that meets the elements of the objective.	Implemented
6.10.2	Issue a Request for Proposal (RFP) for a review of The Department of Intercollegiate Athletics.	Issuance of RFP	Q4 FY 2024	KSU issued an RFP in May 2024 for a qualified vendor to provide a comprehensive review of the intercollegiate athletics program.	Implemented
6.11.1	Create a sustainable Summer Bridge Program for potentially at-risk incoming freshmen.	Detailed summer bridge program plan and budget	Q4 FY 2023	KSU developed the Accelerate Summer Bridge Program that aims to serve as an accelerated supplemental instruction model designed to prepare participating students to enter credit-bearing coursework in the first semester of college. KSU previously offered a five-week summer bridge program via the Pre-College Academy. Accelerate was designed as a two-week program for financial stability purposes but may be returned to a five-week program in the future.	Implemented
6.12.1	Improve support for student mental health.	Participate in the Jed Foundation Program and provide mental health first aid training	Q4 FY 2024	Staff reported KSU continues to participate in the four-year Jed Foundation Program. Staff provided a certificate and summative report confirming the Director of Student Wellness and Experience completed the Mental Health First Aid (MHFA) Facilitator training in April 2025. Staff noted the first training for faculty and staff will be offered on July 22, 2025, and additional trainings will be held each semester during the Faculty/Staff	Partially Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
				Institute and once mid-semester as new employees are onboarded. Once the first training has been completed, the objective will be 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

Element 7: Student Academic Progress

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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
7.6.1	Develop a system to manage institution-wide and program/departmental student cohorts to improve completion rates.	Summative report and implementation plan	Q2 FY 2024	KSU provided an updated summative report detailing the system put in place to manage institution-wide and program student cohorts to improve completion rates.	Implemented
7.7.1	Implement a predictive analytics model to develop a student recruitment profile and early warning system for enrolled students.	Summative report and implementation plan	Annually Q2	Updated for the final report: KSU partnered with DataKind to design a predictive analytics model. The model has been developed and continues to be refined.	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
7.8.1	Conduct a campus climate survey and provide an improvement plan (if necessary) to address issues discovered in the survey analysis.	Summative report and improvement plan	Q1 FY 2025	Staff provided a summative report of the campus climate survey that included a brief list of areas they have improved and plan to improve from the areas identified in the survey.	Implemented

Element 8: Online Programs

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

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
8.1.1	Identify a partner to develop an online program infrastructure and model, which shall include but not be limited to competency-based programs for business, public administration, and education.	Issue RFP and contract award	Q4 FY 2023	KSU provided the contract with Magellan Learning Solutions to develop an online program infrastructure and model.	Implemented
8.2.1	Utilize Gray Associates PES+ Market system to identify high-demand online programs to implement.	Summative report and proposal development plan	Q4 FY 2023	KSU contracted with Magellan Learning Solutions to relaunch and reinvigorate KSU online. Magellan Learning Solutions developed a proposed development plan for online programs that KSU is following. The cybersecurity program was approved by the Board in the February 2024 Board meeting.	Implemented
8.3.1	Determine an operating structure for a distinct KSU online subsidiary through an evaluation of the following: A separate administrative structure to increase autonomy and innovation in online learning	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, assessment of financial aid issues, evaluation of an eight-week model, and use of a case management model. Staff	Implemented

#	Objective	Deliverable	Deadline	Validation Comments	Validation Result
	• Potential financial aid issues associated with an online subsidiary • The effectiveness of a competency-based, eight-week model for online learning • The use of a case management model in which students and families are assigned one point of contact throughout the enrollment management process			also provided an implementation schedule for this work.	
8.4.1	Implement innovative evaluation methods of online learning quality to ensure online programs meet nationally recognized quality assurance standards.	Summative Report	Q4 FY 2025	Staff provided the evaluation procedures, including the Online Standards of Instruction Policy, Online Faculty Handbook (2024), and the Assessment of Online Instruction Rubric. These documents outline the evaluation process and criteria for online courses and reference the need to meet nationally recognized standards.	Implemented
8.5.1	Develop an online general education curriculum aligned with CPE's transfer policy.	Curriculum	Q4 FY 2024	KSU offers online degree programs in partnership with Kentucky Community and Technical College System, which are aligned with CPE's transfer policy.	Implemented

Appendix B: Policy and Procedures

The following tables include a status of University policies to be updated as of October 10, 2025. The completion status indicates whether the policy was documented and approved by the Board by the revision deadline. Several policies are interim policies. An interim policy is a provisional policy issued when a University-wide policy is needed before the standard policy creation process can be completed. Interim policies expire six months from the President's approval.

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

ALL POLICIES

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

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Business Manual	Finance & Business Affairs	2010	12/31/2024	No	High	Some related interim policies are completed and included in this table. The Business Manual was last updated in September 2025.
Budgeted Position List Policy	Human Resources	9/26/2025	No due date set	Interim Policy Established	High	Provided update after the July 31, 2025 deadline.
Employee Benefits Policy	Human Resources	9/26/2025	12/31/2024	Interim Policy Established	High	Provided update after the July 31, 2025 deadline. Renamed from Faculty Benefits to Employee Benefits Policy.
Non-Fraternization Policy	Office of General Counsel; Human Resources	9/26/2025	12/31/2024	Interim Policy Established	High	Provided update after the July 31, 2025 deadline.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Compensation Policy	Human Resources	8/8/2025	No due date set	Yes	High	Provided update after the July 31, 2025 deadline.
Faculty Handbook	Academic Affairs	October 2025	12/31/2024	Yes	High	Provided update after the July 31, 2025 deadline.
Grievance Regulation	Academic Affairs	8/8/2025	No due date set	Yes	High	Provided update after the July 31, 2025 deadline.
Integrity and Ethics	Office of General Counsel; Human Resources	8/8/2025	12/31/2024	Yes	High	Provided update after the July 31, 2025 deadline.
K-Book (Student Handbook)	Student Affairs	7/26/2025	12/31/2023	Yes	High	Provided update after the July 31, 2025 deadline.
Gifts Acceptance Policy	Finance & Business Affairs	8/8/2025	No due date set	Yes	High	Provided update after the July 31, 2025 deadline. Baker Tilly added from objective 3.14.1. Renamed from Philanthropic, Fundraising, and Stewardship of Gifts Policy to Gifts Acceptance Policy.
HR Policy Manual	Human Resources	3/26/2013	12/31/2024	N/A	High	Removed, separate polices were developed.
Instructional Technology/Online Course Enrollment/Access	Academic Affairs	Unknown	12/31/2024	No	Medium	KSU has an Online Course Attendance Policy but not an IT/Online Source Enrollment/Access Policy.
Online Learning Policy	Academic Affairs	Unknown	12/31/2024	No	Medium	N/A

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Sponsored Programs	Office of the President	Unknown	12/31/2024	No	Medium	Some guidance is provided in the Subaward Management on Sponsored Projects Regulation.
Students in Research Policy	Academic Affairs	2012 or 2013	12/31/2024	No	Medium	N/A
Trainings Policy	Finance & Business Affairs	Unknown	12/31/2024	No	Medium	N/A
Active Shooter Emergency Plan	Student Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Challenge by Examination	Academic Affairs	October 2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Consumer Information Guide	Academic Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Course Enrollment Policy	Academic Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Credit for Prior Learning (Credit for Life) Policy	Academic Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline. Renamed from Credit Earning Alternatives to Credit for Prior Learning (Credit for Life Policy).
Delays and Cancellations	Marketing and Public Relations	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Dual Enrollment/Dual Credit Policy	Academic Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Student Residency Policy	Academic Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline. Renamed from Establishment of Kentucky Residency to Student Residency Policy.
Internal Audit Charter Policy	Internal Auditor	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline. Renamed from Internal Audit Policy Manual to Internal Audit Charter Policy.
International Student Policy	Unspecified	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Satisfactory Academic Progress (SAP) Policy	Finance & Business Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Student Athlete Handbook	Athletics	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Student Financial Aid Policy	Finance & Business Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Title IV Policy	Finance & Business Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.
Tuition Refund Policy	Office of the Bursar; Finance & Business Affairs	9/26/2025	12/31/2024	Interim Policy Established	Medium	Provided update after the July 31, 2025 deadline.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Academic Load	Unspecified	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Renamed from Academic Load to Academic Load, Credit Hour, and Course Numbering Regulation.
Academic Scholarships	Office of the Provost and Vice President of Academic & Student Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Academic Standing (Undergraduates)	Office of the Provost and Vice President of Academic & Student Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Admission to University	Student Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Appeals to Academic Status	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Appropriate Use of Technology Policy	Finance & Business Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Renamed from Use of University Internet for Faculty & Staff to Appropriate Use of Technology Policy.
Calculating GPA	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Catalogue of Record Policy	Office of the Provost and Vice President of Academic & Student Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Computer Software Policy	Finance & Business Affairs	8/8/2025	No due date set	Yes	Medium	Provided update after the July 31, 2025 deadline.
Concurrent Degrees (Multiple Majors and Degrees)	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Conflict of Interest and Commitment Policy	Finance & Business Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Renamed from Outside Activities to Conflict of Interest and Commitment Policy.
Cost Sharing Regulation	Grants & Sponsored Programs	8/8/2025	12/31/2024	Yes	Medium	Provided updated after the July 31, 2025 deadline.
Course (Class) Attendance Policy	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Course Numbering System	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Renamed from Academic Load to Academic Load, Credit Hour, and Course Numbering Regulation.
Course Repeat Policy	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Course Withdrawal Regulation	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Credit Hour Policy	Office of the Registrar; Office of the Provost and Vice President of Academic & Student Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Data Classification Policy	Chief Information Office (CIO); Department of Information Technology (IT)	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Data Policy	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. KSU provided the Data Access Management Regulation.
Dismissal from the University	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Academic Dismissal Regulation was approved.
Email Policy	Chief Information Office (CIO); Department of Information Technology (IT)	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Family Educational Rights and Privacy Act (FERPA) Policy	Office of the Provost and Vice President of Academic & Student Affairs; Office of the Registrar; Office of General Counsel	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
General Education Transfer Policy	Academic Affairs; Student Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Grading System	Division of Academic & Student Affairs; Office of the Provost and Vice President of Academic & Student Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Graphics Standards Manual	Brand Identity/Marketing	Unknown	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Maintaining Students Records	Finance & Business Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Naming or Renaming Policy	Institutional Advancement & External Relations	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Readmission to the University	BREDS Office	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Staff Senate Constitution	Unspecified	6/4/2024	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Student Complaints Policy	Academic Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous Board approval on June 23, 2025.
Student Government Association Constitution	Unspecified	Unknown	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline.
Title IX Sexual Harassment Policy	Title IX Office	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
University Budget Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
University Vehicles Policy	Finance & Business Affairs	8/8/2025	12/31/2024	Yes	Medium	Provided update after the July 31, 2025 deadline. Renamed from University Vehicles Policy to Motor Vehicles Policy.
Employment and Job Posting	Academic Affairs	Unknown	12/31/2024	N/A	Medium	Removed, included with the Recruitment and Hiring Policy.
Finance & Business Affairs Policies	Finance & Business Affairs	4/30/2010	12/31/2024	N/A	Medium	Removed, included with the Business Procedures Manual.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Gift Acceptance	Office of the President; Office of Institutional Advancement and External Affairs	6/23/2025	12/31/2024	N/A	Medium	Removed, included in Gift Acceptance policy noted in the High Priority section.
Office of Internal Audit Policies & Procedures Manual	Internal Auditor	Unknown	12/31/2024	N/A	Medium	Removed, included in the Internal Audit Charter Policy.
Telecommute Policy	Finance & Business Affairs	Unknown	N/A	N/A	Medium	Policy temporarily revoked by the President.
Temporary Telecommuting Policy	Finance & Business Affairs	Unknown	N/A	N/A	Medium	Policy revoked by the Board.
Tuition Waivers	Finance & Business Affairs	Unknown	12/31/2024	N/A	Medium	Provided update after the July 31, 2025 deadline. Combined with the Employee Benefits Policy.
Undergraduate Catalogue	Unspecified	Unknown	12/31/2024	N/A	Medium	Provided update after the July 31, 2025 deadline. Combined with the Catalog of Record Policy.
University Equipment	Finance & Business Affairs	2019	12/31/2024	N/A	Medium	Combined with the Non-Capital Equipment Inventory Tracking Policy.
Use of University Internet for Students	IT	Unknown	12/31/2024	N/A	Medium	Provided update after the July 31, 2025 deadline. Combined with the Appropriate Use of Technology Policy.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Anti-Discrimination & Non-Retaliation Policy	Student Affairs	8/8/2025	12/31/2024	Yes	Low	Provided update after the July 31, 2025 deadline. Renamed from the Anti-Harassment & Retaliation Protection Policy to the Anti-Discrimination & Non-Retaliation Policy.
Policy on Policies Appendices	Board of Regents; Office of General Counsel	8/8/2025	12/31/2024	Yes	Low	Provided update after the July 31, 2025 deadline.
Appearance Standards Policy	Office of Human Resources	6/23/2025	No due date set	Interim Policy Established	N/A	N/A
Return of Title IV Financial Aid Policy	Office of Financial Aid	9/26/2025	No due date set	Interim Policy Established	N/A	Provided update after the July 31, 2025 deadline.
Academic Agreements Policy	Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline.
Academic Bankruptcy	Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board.
Academic Calendar	Academic & Student Affairs	8/8/2025	12/31/2023	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025, and previously revised on September 1, 2023.
Academic Code of Conduct	Academic & Student Affairs	11/28/2023	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Academic Freedom Policy	Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Academic and Graduation Honors Regulation	Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Academic Integrity Code Policy	Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Academic Renewal Policy	Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Accountable Plan for Employee Expenses Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board. The policy was then revised with the President's interim approval on June 23, 2025, and approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Accounting Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board.
Accounts Payable and Cash Disbursements Policy	Finance & Administration	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. Revised and approved by the Board again on August 8, 2025.
Active Awards per Principal Investigator Regulation	Office of Research and Innovation	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added regulation to the schedule after Board approval on August 8, 2025.
Animals on Campus Policy	Office of Accessibility and Disability Services	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Annual Financial Statement Audit Policy	Finance & Administration	6/5/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board. The policy was then revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Anti-Discrimination and Non-Retaliation Policy	Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board. The policy was then revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
Anti-Hazing Policy	Vice Provost of Academic Affairs Division of Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025, previous Board approval on June 23, 2025.
Appearance Policy	Office of the President	8/9/2024	12/31/2024	Yes	N/A	N/A
Appropriate Use of Technology Policy	Chief Information Officer (CIO); Department of Information Technology	8/8/2025	12/31/2024	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025, and previously revised on August 9, 2023.
Audit and Pass/Fail Grading Options	Office of the Registrar	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Background Check	Office of Human Resources	8/8/2025	12/31/2023	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous approval on December 18, 2023.
Basis of Accounting Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Behavioral Code of Conduct	Student Affairs and General Counsel	11/28/2023	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board.
Bereavement Leave Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. The policy was revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
Board Training Policy	Kentucky State University Board of Regents	N/A	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board.
Capital Assets and Capital Planning Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Office of the President and the policy was revised on June 23, 2025 and approved by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Cash Handling Policy	Finance & Administration	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Cash Management Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Office of the President and the policy was revised on June 23, 2025 and approved by the Board on August 8, 2025.
Children in the Workplace	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.
Class Attendance Policy	Office of the Provost and Vice President of Academic & Student Affairs; Division of Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Clear Bag Policy	Office of the President	8/8/2025	12/31/2023	Yes	N/A	Updated for Board approval on August 8, 2025. Previously approved on December 18, 2023.
Collections Policy	Finance & Business Affairs	11/28/2023	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Computer Replacement Regulation	Chief Information Office (CIO); Department of Information Technology (IT)	8/8/2025	12/31/2024	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Computer Replacement Policy	Chief Information Office (CIO); Department of Information Technology (IT)	8/9/2023	12/31/2024	Yes	N/A	N/A
Conflict of Commitment and Interest Policy	Office of Human Resources	6/23/2025	12/31/2024	Yes	N/A	Updated with interim approval on June 23, 2025, and previously revised on August 9, 2023.
Contract Management Policy	Division of Finance and Administration; Chief Financial Officer (CFO); Office of General Counsel	6/23/2025	12/31/2023	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after by the Board on June 30, 2023. The policy was then revised on June 23, 2025, and approved by the Board on August 8, 2025.
Corrective Action Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval on July 8, 2024. It was then revised and approved by the Office of the President on June 23, 2025, and approved by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Course Substitution Regulation	Academic & Student Affairs	8/8/2025	No date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Court Leave Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President on June 23, 2025, and approved by the Board on August 8, 2025.
Data Backup and Disaster Recovery Regulation	Chief Information Officer (CIO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Data Security and Management Policy	Chief Information Officer (CIO); Department of Information Technology	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Data Security Controls Regulation	Chief Information Officer (CIO); Department of Information Technology	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Debt Management Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Office of the President on June 23, 2025, and approved by the Board on August 8, 2025.
Delegation of Authority Policy	Kentucky State University Board of Regents; Office of the President; Office of General Counsel	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Demotions Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Deposits to the Kentucky State University Foundation	Office of Institutional Advancement	11/28/2023	12/31/2023	Yes	N/A	N/A
Disbursements from the Kentucky State University Foundation	Office of Institutional Advancement	11/28/2023	12/31/2023	Yes	N/A	N/A

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Document Retention and Disposal Policy	Library; Office of the Registrar; Office of General Counsel; Division of Finance & Administration	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board. The policy was then revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
Domestic and International Exchange Policy	Division of Global Strategies and International Affairs; Division of Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board, then the policy was revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
Dress Code Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.
Drug Free Workplace Policy	Office of Human Resources	8/8/2025	12/31/2024	Yes	N/A	Updated with Board approval on August 8, 2025; previous interim approval on July 8, 2024, and previously revised on August 9, 2023.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Eligibility to Serve as Principal Investigator on Sponsored Projects	Office of Research & Innovation	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.
Email Management and Use Regulation	Chief Information Officer (CIO); Department of Information Technology (IT)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Email Management Policy	Chief Information Officer (CIO); Department of Information Technology (IT)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.
Emergency Conditions Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President on August 9, 2024. Revised and approved by the Board on August 8, 2025.
Employee Records Confidentiality and Access Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Employee Classification Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President on August 9, 2024. Revised and approved by the Board on August 8, 2025.
Employee Grievance Policy	Academic Affairs	8/9/2024	12/31/2024	Yes	N/A	N/A
Employment of Students Policy	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Employment of Minors Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Essential Employees Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Established Work Rules Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Ethical Standards Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.
Endowment Investment & Spending Policy	Finance & Business Affairs and Institutional Advancement	6/23/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board and the policy was revised with the President's interim approval on June 23, 2025.
English Language Proficiency	Office of Global Strategies & International Affairs	8/8/1025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.
Entertainment Expenses Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after the President's interim approval on June 23, 2025. The Board approved on August 8, 2025.
Equal Opportunity & Non-Discrimination Policy	Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. The policy was then revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Essential Employees Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Established Work Rules Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Ethics Hotline Policy	Office of General Counsel; Board of Regents	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. The policy was then revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
External Fundraising Policy	Office of Institutional Advancement & External Relations	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
External Reporting Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. The policy was revised with the President's interim approval on June 30, 2025, and approved by the Board on August 8, 2025.
Family and Medical Leave (FMLA) Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the to the schedule after approval by the Office of the President on August 8, 2024. Revised and approved by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Financial Conflict of Interest in Research Policy	Office of Research & Innovation; Sponsored Programs; Office of the Provost and Vice President of Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Financial Exigency Policy	Kentucky State University Board of Regents; Office of the President	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Free Speech Policy	Office of the President; Office of General Counsel	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
General Ledger and Chart of Accounts Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. The policy was then revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
Holidays Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Holiday Policy	Human Resources	8/9/2024	12/31/2024	Yes	N/A	N/A
Human Research Protection Policy	Office of Research & Innovation; Sponsored Programs; Office of the Provost and Vice President of Academic & Student Affairs; Division of Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Incomplete Grades Regulation	Office of the Registrar	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Information Technology Access Control Policy	Chief Information Officer (CIO); Department of Information Technology	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Information Technology Audit and Accountability Policy	Chief Information Office (CIO); Department of Information Technology (IT)	8/8/2025	12/31/2023	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025, and previously revised on December 18, 2023.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Information Technology Security Policy	Chief Information Office (CIO); Department of Information Technology (IT)	8/8/2025	12/31/2023	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025, and previously revised on December 18, 2023.
Institutional Ethics and Code of Conduct Policy	Office of the President; Office of Human Resources; Office of General Counsel	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Intellectual Property Policy	Office of Research & Innovation; Office of the Provost and Vice President of Academic & Student Affairs; Office of General Counsel	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Introductory Period Policy	Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
IRB Guidelines	Office of Research, Grants	9/1/2023	12/31/2023	Yes	N/A	N/A
Investment & Spending of Endowment Assets Policy	Institutional Advancement & External Relations	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Leave of Absence Regulation	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Leave of Absence Policy	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Legal Settlements Policy	Kentucky State University Board of Regents; Office of the President; Office of General Counsel	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Management and Financial Reporting Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. The policy was revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
Military Leave Regulation	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Military Leave Policy	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Minors on Campus Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on August 8, 2025.
Mission Statement	Brand Identity/Marketing	12/18/2023	12/31/2023	Yes	N/A	N/A
Motor Vehicles	Division of Finance and Administration Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Multiple Majors and Degrees Policy	Office of the Provost and Vice President of Academic & Student Affairs; Division of Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
NCAA Title IX and Serious Misconduct Disclosure Policy	Department of Athletics	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Nepotism Policy	Human Resources; Board of Regents	8/8/2025	12/31/2024	Yes	N/A	Updated for revisions and Board approval on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Non-Capital Equipment and Inventory Tracking Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. The policy was revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
Omnibus Transportation Act Alcohol and Controlled Substances Testing Policy	Office of Human Resources Division of Finance and Administration	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Open Records Policy	Unspecified	8/8/2025	12/31/2023	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025, and previously revised on December 18, 2023.
Operating Funds Investment Policy	Office of the President; Division of Finance & Administration	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Outside Employment and Activities Policy	Office of Human Resources	12/18/2023	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Overtime Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Password Policy	Chief Information Office (CIO); Department of Information Technology (IT)	12/18/2022	12/31/2023	Yes	N/A	The policy was revised and approved by the Board on August 8, 2025, from previous approval on December 18, 2022.
Performance Evaluation Regulation	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Performance Evaluation Policy	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule 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	N/A	N/A
Policy on Internal Endowment Agreements	Institutional Advancement and Finance & Business Affairs	11/28/2023	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Policy on Philanthropic Donations from Faculty and Staff	Institutional Advancement	11/28/2023	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board.
Policy on Policies, Regulations, and Procedures	Kentucky State University Board of Regents; Office of the President; Office of General Counsel	8/8/2025	12/31/2024	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025 and previously revised on February 16, 2023.
Principal Investigator Responsibilities Regulation	Office of Research & Innovation	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Privacy Policy	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Probationary Period Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Probationary Period Policy	Office of Human Resources	7/8/2024	No due date set	Yes	N/A	N/A

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Promotion and Transfer Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President on August 9, 2024. The policy was revised and approved by the Board on August 8, 2025.
Purchasing Policy	Finance & Administration	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board. The policy was revised with the President's interim approval on June 23, 2025, and approved by the Board on August 8, 2025.
Recruitment and Hiring Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Recruitment and Hiring Policy	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Reduction in Force Policy	Kentucky State University Board of Regents; Office of the President; Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Registration Regulation	Office of the Registrar	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Returned Check Policy	Finance & Business Affairs	12/18/2023	12/31/2023	Yes	N/A	N/A
Reasonable Accommodations for Disabilities Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Responsible Conduct of Research (RCR) Training Regulation	Office of Research & Innovation	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Section 504/ADA Student Accommodations Policy	Office of Accessibility and Disability Services (OADS) Office of the Vice Provost of Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Security Awareness and Training Regulation	Unknown	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Separation & Retreat Policy	Office of the President; Office of the Provost; Office of the General Counsel; and Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025, and previously revised on December 18, 2023.
Shared Sick Leave Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Shared Sick Leave Policy	Office of Human Resources	8/9/2024	12/31/2024	Yes	N/A	N/A
Sick Leave Policy	Office of Human Resources	8/9/2024	12/31/2024	Yes	N/A	N/A
Signatory Authority Regulation	Office of the President	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added after approved by the Board.
Social Media Communications	Office of Marketing & Public Relations; Office of the President	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Software Policy	Chief Information Office (CIO); Department of Information Technology (IT)	8/8/2025	12/31/2024	Yes	N/A	Updated with Board approval on August 8, 2025, interim approval on June 23, 2025, and previously revised on August 9, 2023.
Space Management Policy	President and Finance & Business Affairs	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board on November 28, 2023. The policy was revised and approved by the Board on August 8, 2025.
Standard Workweek and Hours Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Standard Workweek and Hours Policy	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Student Account Collections Regulation	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Student Code of Conduct Policy	Vice Provost of Academic Affairs Division of Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Student Financial Responsibility and Collections Policy	Division of Finance and Administration; Chief Financial Officer (CFO)	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Student Employment Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Study Abroad Policy	Global Strategies and International Affairs, Academic Affairs & Student Affairs, and Registrar	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the policy to the schedule after approval by the Board on November 28, 2023. Revisions were made and the Board approved again on August 8, 2025.
Substantive Change Policy	Office of the President	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Support Services Animal Policy	Student Affairs, Accessibility and Disability Resource Center, and General Counsel	11/28/2023	12/31/2023	Yes	N/A	N/A

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Technology Complaints Policy	Chief Information Officer (CIO) Department of Information Technology	8/9/2024	10/31/2024	Yes	N/A	N/A
Termination Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Termination Policy	Office of Human Resources	8/9/2024	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
The Gold Book	Board of Regents; Office of General Counsel	1/31/2025	12/31/2023	Yes	N/A	N/A
Transcript Requests	Academic Affairs	12/18/2023	12/31/2023	Yes	N/A	N/A
Undergraduate Admissions Policy	Office of Admissions; Office of the Provost and Vice President of Academic & Student Affairs; Division of Academic & Student Affairs	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Vacation Leave Regulation	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Baker Tilly added the regulation to the schedule after approval by the Board on August 8, 2025.
Vacation Leave Policy	Office of Human Resources	8/9/2024	12/31/2024	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President.
Viewpoint Neutrality Policy	Board of Regents; Office of the President	8/8/2025	No due date set	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Visiting and Non-Matriculating Students	Division of Academic & Student Affairs, and Office of the Provost and Vice President of Academic & Student Affairs	8/8/2025	12/31/2023	Yes	N/A	Provided update after the July 31, 2025 deadline. Updated with Board approval on August 8, 2025; previous interim approval on June 23, 2025.
Workplace Health, Safety, and Security Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President on August 9, 2024. The policy was revised and approved by the Board on August 8, 2025.

Policy Name	Current Policy Owner	Last Policy Revision Date	New Policy Revision Deadline	Completed?	Priority	Policy Notes
Workplace Violence Policy	Office of Human Resources	8/8/2025	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Office of the President on August 9, 2024. The policy was revised and approved by the Board on August 8, 2025.
Zero Tolerance Policy	Student Affairs	11/28/2023	No due date set	Yes	N/A	Baker Tilly added the policy to the schedule after approval by the Board.

POLICY STATUS SUMMARY

Policy Status	Number of Policies
Policies Completed	200
Interim Policies Completed	20
Policies Not Updated to Date	6
N/A (removed policies)	11
Total Policies	237



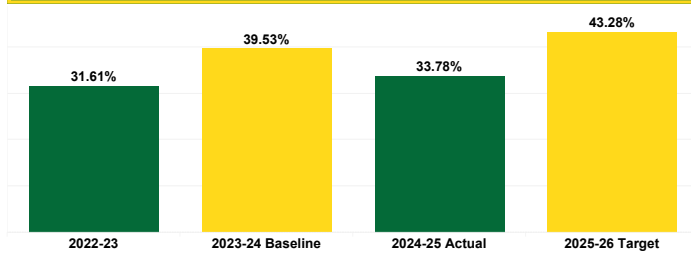


Appendix D:

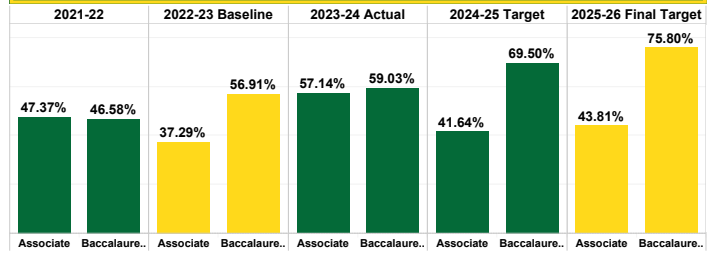
KSU Performance Dashboard

Kentucky State University Management Plan Targets

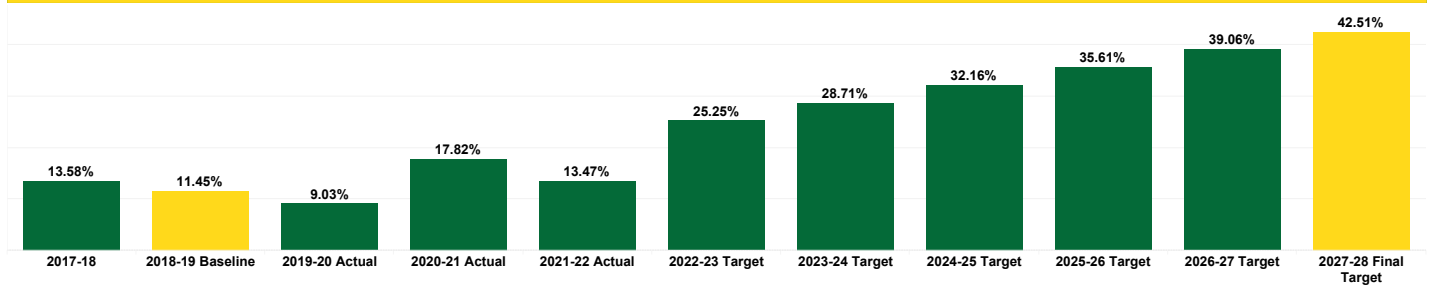
Complete 15 Credit Hours First Semester Proportion



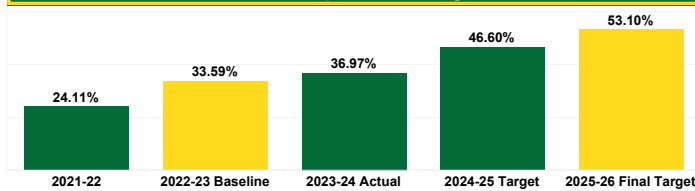
Retention Rate by Degree Level



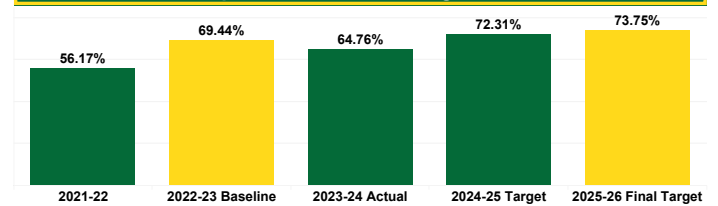
4-year Graduation Rate by Cohort



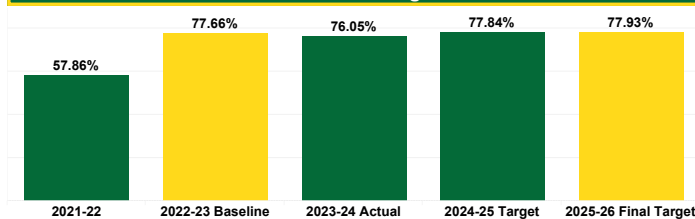
Freshman to Sophomore Progression



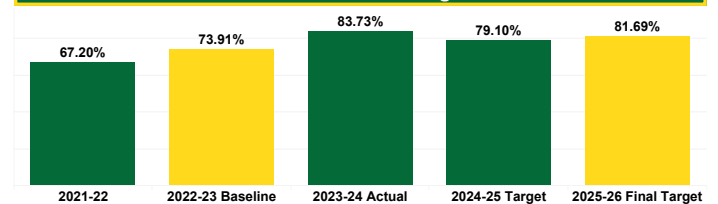
Sophomore to Junior Progression



Junior to Senior Progression



Senior to Graduation Progression





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October 31, 2025

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