



# KENTUCKY STATE UNIVERSITY POLICIES AND PROCEDURES

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**POLICY TITLE:**

**External Reporting Policy**

**VOLUME, SECTION & NUMBER:****ENTITIES AFFECTED:**

**Finance and Administration**

**ADMINISTRATIVE AUTHORITY:**

**Finance and Administration  
Office of General Counsel**

**APPROVED BY:**

**Kentucky State University Board of Regents**

**EFFECTIVE DATE:**

**August 9, 2024**

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**POLICY STATEMENT:**

To legitimately conduct business, an organization must be aware of its obligations and comply with the financial reporting requirements of the federal, state, and local jurisdictions.

These may include filing annual reports for corporations, income and sales tax returns, information reports for retirement benefits or charitable organizations, and payroll withholding tax returns.

Kentucky State University (KSU) complies with all financial reporting requirements, filings, and timely tax payment. The CFO and General Counsel ensure all legal filings are submitted on time and in accordance with all requirements set forth by pertinent agencies.

The Finance and Administration Department maintains a compliance calendar to ensure the timely filing of all required financial external reporting.

**RELATED POLICIES:**

Annual Financial Statement Audit Policy

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