



POLICY TITLE:

External Reporting

APPLIES TO:

All KSU personnel responsible for preparing or submitting financial reports to external agencies

ADMINISTRATIVE AUTHORITY:

**Division of Finance and Administration
Chief Financial Officer (CFO)**

APPROVED BY:

Kentucky State University Board of Regents

EFFECTIVE DATE:

August 8, 2025

NEXT REVIEW DATE:

August 8, 2028

POLICY STATEMENT:

Kentucky State University (KSU) is committed to the timely and accurate filing of all required financial reports to federal, state, and local government agencies. This policy ensures full compliance with all applicable laws and regulations governing financial reporting.

DEFINITIONS:

External Financial Report

Any official financial document that KSU is required by law or regulation to submit to a government agency. Examples include, but are not limited to, annual corporate reports, income and sales tax returns, information reports for retirement benefits or charitable organizations, and payroll withholding tax returns.

PROCESS:

Responsibility for Compliance

The Chief Financial Officer (CFO) and the General Counsel are jointly responsible for ensuring all legal financial filings are submitted on time and in accordance with all requirements set forth by the pertinent agencies.

Compliance Calendar

The Division of Finance and Administration shall maintain a compliance calendar to track and ensure the timely filing of all required external financial reports.

REFERENCES AND RELATED MATERIALS:

- KSU Annual Financial Statement Audit Policy

CONTACTS:

Subject	Office	Telephone	E-mail
Policy Questions	CFO/Vice President of Fin. & Admin.	(502) 597-6429	Melissa.Hicks@kysu.edu

HISTORY:

Revision Type	Date of Issuance/Revision	Drafter(s)/Editor(s)
Issued (New Policy)	August 2024	YPTC
Substantive Revisions	June 2025	Zach Atwell
