2026 Federal Oversight Directory, Regulatory Intakes, and Enforcement Schedule

Statutory Authorities, Audit Submissions, Enforcement Intakes, and Staged Evidence

Target Entity: Herzing University, Ltd. (UEI: JDF5MPY3N5T3 | Parent: RXKJN2X32AK9).
Campus Identifiers: CAGE: 4DQF7 | OPE ID: 00962100 | 275 W Wisconsin Ave, Milwaukee, WI.
Evidence Repository: Folder HUADA October 31 (Centralized Staging).

FEDERAL AUDIT REQUIREMENT
$1,000,000+ Uniform Guidance
Annual single audit threshold for entities expending federal grant awards (FY2024 and forward).

WHISTLEBLOWER BOUNTIES
10% to 30% SEC / CFTC / IRS
Mandatory recovery ranges for original information leading to sanctions exceeding statutory thresholds.

ACADEMIC PROGRESS STANDARD
34 CFR § 668.34 Title IV Due Process
Governing standard mandating equitable SAP evaluation, documented appeals, and accommodation integration.

DISABILITY PROTECTION HOOK
Section 504 / ADA OCR / DOJ Intake
Strict prohibition of discrimination or retaliatory dismissal against qualified students with disabilities.

Oversight Architecture Overview: This regulatory schedule synthesizes federal and state enforcement intakes, governing statutory provisions, and verified audit identifiers for Herzing University, Ltd. Submissions coordinate across single audit reporting, whistleblower reward mechanisms, student consumer protection, and disability civil rights enforcement. All supporting exhibits are staged in Google Drive folder HUADA October 31.

SINGLE AUDIT CLEARINGHOUSE AND FEDERAL WHISTLEBLOWER INTAKES

Agency / Oversight Entity	Regulatory Focus	Statutory Authority	Audit / Entity ID	Official Intake Web Address
Federal Audit Clearinghouse	Annual single audit reporting for federal grant recipients.	2 CFR 200 Subpart F; 31 U.S.C. § 7501	UEI: JDF5MPY3N5T3 Summary: 2024-12-GSAFAC-0000355795 Summary: 2025-12-GSAFAC-0000405649	**Auditee** | **Search** | **Clearinghouse**
OSHA Whistleblower Protection	Retaliatory discharge and safety complaint discrimination.	29 U.S.C. § 660(c); 29 U.S.C. § 218C	29 CFR Part 1977; 29 CFR Part 1984	**Complaint**
SEC Office of the Whistleblower	Securities violations, accounting fraud, and false disclosures.	15 U.S.C. § 78u-6; 17 CFR Part 240	Dodd-Frank § 922; Form TCR	**Securities**
CFTC Whistleblower Program	Financing fraud, swap manipulation, and derivative abuse.	7 U.S.C. § 26; 17 CFR Part 165	Commodity Exchange Act § 23	**Commodities**
IRS Whistleblower Office	Tax exemption abuse, private inurement, and revenue fraud.	26 U.S.C. § 7623(a), (b), (d)	Form 211; Form 13909; 501(c)(3)	**Taxes**
U.S. Office of Special Counsel	Prohibited personnel practices and whistleblower reprisal.	5 U.S.C. §§ 1211-1219; 5 U.S.C. § 2302	OSC Form 14 Intake	**Counsel**
Oversight.gov Central Hub	Cross-agency inspector general reporting and vacancies.	Inspector General Act of 1978; 5 U.S.C. § 401	CIGIE Oversight Network	**Oversight** | **Vacancies**

U.S. DEPARTMENT OF EDUCATION REGULATORY OVERSIGHT AND STUDENT RIGHTS

Department of Education Program	Regulatory Jurisdiction	Governing Standard	Enforcement Scope	Official Intake Web Address
Satisfactory Academic Progress (SAP)	Pace, maximum timeframe, and qualitative grade standards.	34 CFR § 668.34	Title IV eligibility, appeals, and accommodation alignment.	**Handbook**
Borrower Defense to Repayment	Discharge of federal loans due to school misconduct.	34 CFR § 685.206; 34 CFR § 685.222	Misrepresentation of completion rates and accreditation.	**Borrower**
OCTAE Career and Technical Education	Perkins IV/V state grant administration and accountability.	20 U.S.C. § 2301 et seq.	Core indicators (1P1, 2P1, 3P1) and state allocations.	**Staff**
Student Privacy Policy Office (SPPO)	FERPA education records and student rights protection.	20 U.S.C. § 1232g; 34 CFR Part 99	Unauthorized disclosure and improper academic changes.	**Privacy** | **PPRA**
Civil Rights and Disabilities (OCR / IDEA)	Prohibition of disability discrimination and accommodation.	29 U.S.C. § 794; 42 U.S.C. § 12101	Section 504 and Title III ADA academic modifications.	**Disabilities**
ED Office of Inspector General	Fraud, waste, abuse, non-federal audits, and FOIA.	5 U.S.C. §§ 401-424; 5 U.S.C. § 552	Hotline intake, whistleblower reprisal, and audit review.	**Hotline** | **Audits** | **Reprisal** | **FOIA**

Published Federal and State Audit Precedents and Evidence Schedule

Comparative Oversight Reports, Wisconsin Audits, Staged Exhibits, and Submission Safeguards

Evidence Repository: Folder HUADA October 31 (All Exhibits Staged).
Submission Package: Multi-Agency Whistleblower and Regulatory Package.
Date of Review: October 31, 2026.

PUBLISHED FEDERAL AND STATE AUDIT PRECEDENTS

Issuing Oversight Body	Report Title / Subject Focus	Report Number / Date	Core Regulatory Finding / Significance	Official Report Web Address
U.S. ED Office of Inspector General	Title IV Higher Education Act Programs Safeguards	FY14A07L0001 (May 2024)	Deficiencies in institutional oversight and student eligibility safeguards across federal grant programs.	**Overview** | **Report**
U.S. ED Office of Inspector General	56th Semiannual Report to Congress	SAR 56 (June 2022)	Compendium of educational fraud prosecutions, single audit deficiencies, and institutional recoveries.	**Overview** | **Report**
U.S. ED Office of Inspector General	Wisconsin DPI Oversight of EANS Grant Funds	FY25 A24NY0195 (Sept 2025)	Flawed evaluation of non-public school eligibility and inadequate monitoring of educational assistance funds.	**Overview** | **Report**
Pandemic Response Accountability Comm.	PRAC Wisconsin Emergency Fund Oversight	PRAC Search Index	State-level emergency funding allocations, reporting gaps, and institutional expenditure audits.	**Pandemic**
Wisconsin Legislative Audit Bureau	State of Wisconsin Single Audit Report	Report 23-26 (Dec 2023)	Statewide single audit review of federal award compliance, student aid disbursals, and internal controls.	**Report**
Wisconsin Legislative Audit Bureau	State of Wisconsin Financial Operations Audit	Report 24-3 (Feb 2024)	Review of state agency financial reporting, institutional grant accounting, and statutory compliance.	**Report**
VA Office of Inspector General	Milwaukee Healthcare System Inspection	VAOIG-25-00731-115 (May 2026)	Healthcare clinical compliance, clinical training environments, and institutional standard adherence.	**Overview** | **Report**
DOJ Office of Inspector General	Second Chance Act Grant Audit	Report 25-097 (Nov 2025)	Grant financial management, unallowable expenditures, and recipient performance measurement.	**Overview** | **Report**
HHS Office of Inspector General	Wisconsin Medicaid Settlement Refund Review	A-05-17-00041 (Apr 2019)	State settlement accounting and federal financial share refund obligations.	**Overview** | **Report**

EVIDENCE DIRECTORY AND STATUTORY SAFEGUARDS

Staged Exhibits in Google Drive Folder HUADA October 31

Staged Item Name	Record Type	Target Regulatory Authority
AccountabilityCustomReport, B, F.pdf	State Accountability Report	ED OCTAE / Perkins Accountability
Perkins_RTC_2014-15_Figures_Tables.xlsx	Federal Performance Workbook	ED OVAE / Core Performance Evaluation
Enrollment-data_Sat Oct 31 2026.xlsx	Institutional Enrollment Schedule	ED OIG / Civil Rights / Title IV SAP
CW. 10.31. Perkins. Chavon Wright. Infographic.pdf	Equity and Metrics Analysis	ED OIG / OCR / DOL Whistleblower
CW. 10.31. Perkins. Chavon Wright. Whistleblower Schedule and Evidence Guide.pdf	Whistleblower Guide	OSHA / SEC / CFTC / IRS Whistleblower

Institutional Identifiers for Submissions: Entity Legal Name: HERZING UNIVERSITY, LTD. | Unique Entity Identifier (UEI): JDF5MPY3N5T3 | Parent UEI: RXKJN2X32AK9 | CAGE Code: 4DQF7 | OPE ID: 00962100 | Physical Address: 275 W Wisconsin Ave Ste 210, Milwaukee, WI 53203.

Statutory Submission Safeguards and Anonymity Rules

- **Counsel Representation for Anonymity:** SEC Rule 21F-9 and CFTC Section 23 permit whistleblowers to submit Form TCR anonymously through retained counsel, shielding identity from the institution during inquiry.
- **Original Knowledge Requirement:** Disclosures qualify under federal reward programs when derived from independent knowledge or analysis not previously disclosed in public audits or judicial proceedings.
- **Anti-Retaliation Protections:** OSHA Section 11(c) and ACA Section 1558 provide federal safe harbors prohibiting retaliatory discharge, academic discipline, or blacklisting for reporting compliance failures.
- **Title IV SAP Due Process:** 34 CFR § 668.34 guarantees students the right to appeal academic progress terminations based on documented medical conditions, severe illness, or mitigating circumstances.
- **Centralized Evidence Packaging:** All raw spreadsheets, official state reports, and analytical summaries reside in Google Drive folder HUADA October 31 for uniform transmission across regulatory bodies.