Higher Education Compliance Alliance (HECA) Matrix:

A Tool For Your Institution

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Learning Outcomes

- Establish baseline knowledge of the HECA Compliance Matrix
- Discuss benefits and limitations of the matrix
- Explore opportunities for use of the matrix as a tool for compliance

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What the HECA is the HECA Matrix?

HIGHER EDUCATION COMPLIANCE ALLIANCE

- HECA "provides the higher education community with a centralized repository of information and resources for compliance with federal laws and regulations"
- Created by the National Association of Colleges and University Attorneys (NACUA)
- Website:
  - Compliance news
  - Resources by topic & for developing/managing a compliance program
  - Compliance Matrix

Compliance Matrix

- Lists key federal laws and regulations governing colleges and universities.
- Includes a brief summary of each law, applicable reporting deadlines, links to resources
- Can sort by topic, statute name, deadlines
- Compiled from publicly-available agency websites and relevant secondary sources

How to Use the HECA Matrix

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Establishing Institution-Specific Regulatory Tracker

- Background

+ Add new item | Edit in grid view | Undo | Share | Copy link | Export | Forms New | Automate | Integrate | ... | Manage access

Regulatory Tracker

All Items | ... | + Add view

Responsible U...	Points of Cont...	Points of Cont...	Regulation Title	Topic	Resource	Regulation De...	Governed by ...	Ch
P2P - Payables			1099 K, Payment Card and Third Party Network Transactions	Tax	https://www.irs.gov/forpubs/about-form-1099-k	https://www.irs.gov/forpubs/about-form-1099-k	No	
P2P - Payables			1099 Misc, Miscellaneous Income/ 1099 NEC	Tax	https://www.irs.gov/forpubs/about-form-1099-misc	https://www.irs.gov/forpubs/about-form-1099-misc	No	
P2P - Payables			1099 R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA, Insurance Contracts, etc.	Tax	https://www.irs.gov/forpubs/about-form-1099-r	https://www.irs.gov/forpubs/about-form-1099-r	No	

Regulatory Tracker Form

Compliance Area

Regulation Title *

Topic *

Please select

Choose the category under which the regulation falls.

Resource *

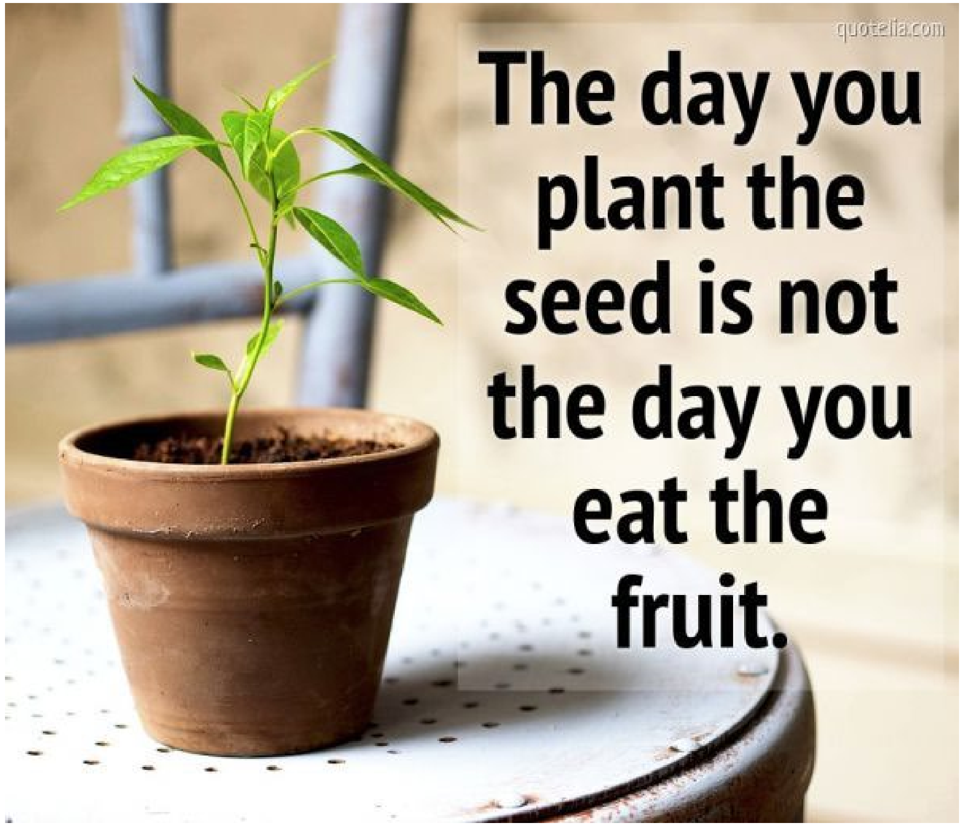
Provide an online resource/hyperlink to learn more about the regulation and the compliance requirements.

Regulation Description and Requirements *

Provide an overview that would allow a novice to have a general understanding of the regulation. Also provide the requirements of the regulations with which the

Establishing Institution-Specific Regulatory Tracker

- Scope
  - ~300 entries in the matrix
  - Deciding how to structure your end product (e.g., static spreadsheet or something else)
  - Building Relationships



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Establishing Institution-Specific Regulatory Tracker

- Monitoring
  - [Create helpful resources]
  - Consider how you are going to keep up-to-date information
- Data & Reporting

Impact (High, Medium, Low) – Denotes the degree to which a violation of the specific regulatory issue will adversely affect the university.

High Impact (H)	Noncompliance affects the university from a significant financial and/or reputational point of view. Examples include large dollar fines, the suspension or cessation of programs, media coverage (Washington Post, Chronicle of Higher Education, etc.), strong response from the university community and external stakeholders, or significant legal penalties to the university.
Medium Impact (M)	Noncompliance has a moderate impact on the university from an operational, financial, and/or reputational point of view, and may elicit some media coverage or response from the university community; limited response from external stakeholders. Outcomes of noncompliance can be absorbed under normal operating conditions.
Low Impact (L)	Noncompliance will not affect the university from a financial and/or reputational point of view, and has limited to no interruptions to university operations. Media coverage will not or is highly unlikely to happen.

Probability (High, Medium, Low) – Denotes the likelihood that the university will violate the specific regulatory issue. Impact should be determined considering the compliance efforts/controls currently in place.

High Probability (H)	The university is likely to have difficulty preventing noncompliance with this obligation.
Medium Probability (M)	The university is generally well placed to avoid most violations, but some violations may still occur, or are difficult to foresee and prevent. Noncompliance is as likely to occur as not to occur.
Low Probability (L)	Noncompliance may only occur in exceptional circumstances or at some point in the future, due to some combination of strong policies, procedures, training, and/or other controls being present.

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For Strategic Direction/Risk-Based Decision Making

- Annual Planning
- Compliance Tool Assessment
- Scoping NEW projects
- Developing Regulatory Heavy Projects
- Decision Making During Resource Constraints

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Annual Planning

- Utilize “Last Updated” Column
- Look at old topics in new ways
- Gap analysis
- Compare to internal Risk Universe
- General brainstorming

Compliance Tool Assessment

- Filings Calendars
- Strategic Matrix
- Operational Matrices
- *Risk Universe*
- *Enterprise Risk Management*

Operational Matrix

- Set of matrices identify key compliance obligations for specific focus areas or departments.

University - Advancement - Operational Compliance Matrix

This matrix is intended to assist in identifying where to address questions regarding compliance with various laws, regulations, and internal policies that are likely to affect the University. The matrix is for general guidance only and is not intended as legal advice; nor is it a comprehensive list of compliance obligations, roles, or responsibilities. Please contact the Office of the General Counsel or other appropriate office(s) for further assistance. The responsible offices will update their respective matrices annually and/or when there are significant changes to laws, regulations, or policies.

Compliance Area Compliance issue being addressed	**Compliance Sub-Area** Sub-issue of the compliance issue	**Compliance Sub-Sub Area**	**Description** Description of the compliance subject matter and obligations with which the University must comply, whether promulgated by law/regulation or University policy	**Role(s), Office(s), or Department(s)** Role(s), office(s) or department(s) responsible for meeting compliance standards	**Compliance Lead** Person designated by senior administrator as responsible for the coordination and oversight of activities to meet compliance standards	**Senior Administrator** Senior administrator who has supervisory responsibility for the compliance lead and ultimate responsibility for compliance
				Gift Planning	[NAME]t, Executive Director, Gift Planning	[NAME], VP for Advancement
				Office of Finance and Treasury (Controller)		

Strategic Matrix

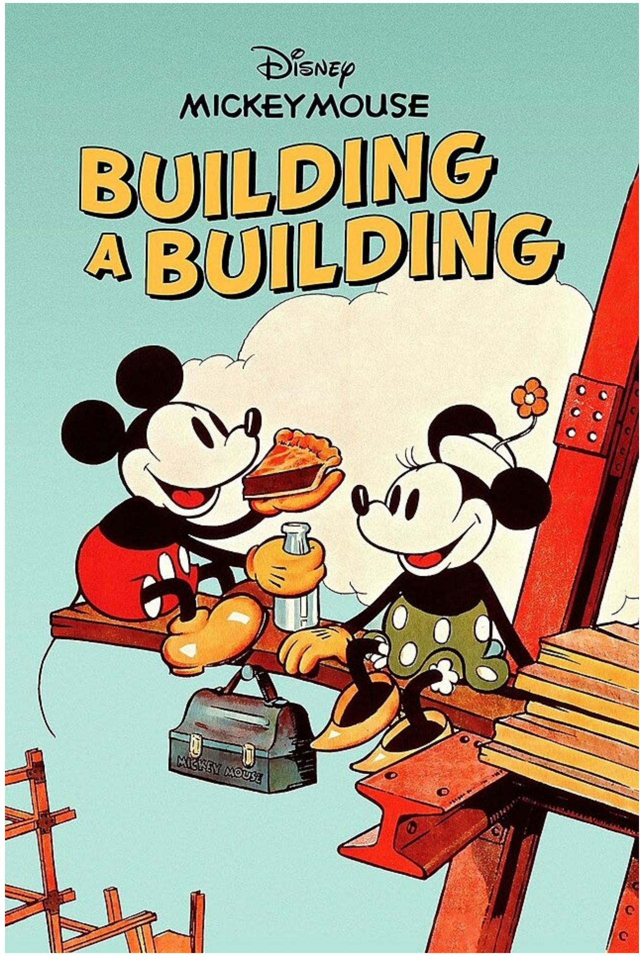
- The “big picture” overview of University-wide, inherently high-risk categories of key compliance obligations.

University - Strategic Compliance Matrix

This Strategic Compliance Matrix is an essential tool of the Institutional Compliance Program. It is an inventory of high-level, University-wide key complaince obligations The Matrix lists inherently high risk compliance categories, which were identified through peer benchmarking, best pratcies, and review of the University enterprise risk mangement report. The Matrix facilitates awareness of hey compliance risks to senior mangement and board governance, and guides resource allocation. It is updated annually or as needed.

Compliance Area Compliance issue being addressed	**Compliance Sub-Area** Sub-issue of the compliance issue	**Compliance Sub-Sub Area**	**Description** Description of the compliance subject matter and obligations with which the University must comply, whether promulgated by law/regulation or University policy	**Role(s), Office(s), or Department(s)** Role(s), office(s) or department(s) responsible for meeting compliance standards	**Compliance Lead** Person designated by senior administrator as responsible for the coordination and oversight of activities to meet compliance standards	**Senior Administrator** Senior administrator who has supervisory responsibility for the compliance lead and ultimate responsibility for compliance
Advancement						
...	...	...	...	Gift Planning Office of Finance and Treasury (Controller)	[NAME]t, Executive Director, Gift Planning	[NAME], VP for Advancement
Athletics						
...	...	...				

Scoping New Projects



Examples:

- Sponsored Research Certifications Due Diligence
- Title IV Regulatory Review Financial Aid
- *Developing questions for consultant engagements*

How Do YOU Use the HECA Matrix?

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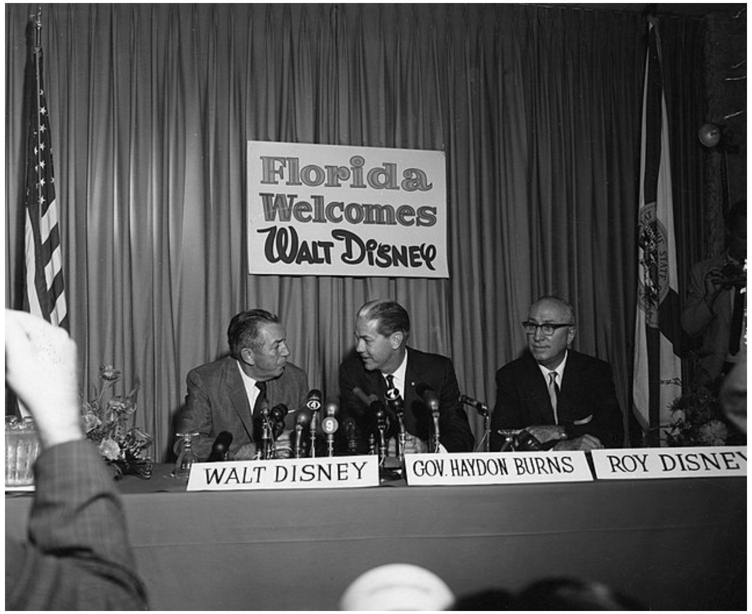
Additional Considerations & Actions

Items for Consideration

- Resource Constraints
- General guidance not legal advice
- May be delays or omissions
- Campus applicability
- Only federal



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How You Can Get Involved

Compliance News

[U.S. Dep't of Education Announces 2024-25 FSA Assessments Now Available (Nov. 25, 2024)]

11/25/2024

[U.S. Dep't of Education Announces the 2025-26 FAFSA Form is Available (Nov. 21, 2024)]

11/21/2024

[U.S. Dep't of Education Office for Civil Rights Releases Guidance for Avoiding Discriminatory Use of Artificial Intelligence (Nov. 19, 2024)]

[U.S. Dep't of Education Guidance for State Grant Agencies and Institutions of Higher Education on the Access, Disclosure, and Use of FAFSA Data for the

Announcements

Welcome to the redesigned Higher Education Compliance Alliance (HECA) web site! The site features the same great content but has been redesigned to provide a more responsive and user-friendly user experience. We hope you find the site to be useful and informative.

Finally, if you would like to suggest content for the Compliance Matrix or otherwise offer feedback regarding this resource, we invite you to share your thoughts using the Contact Us section. We will consider your feedback as we continue to make updates. Thanks for your efforts to keep the web site up-to-date!

Featured Resources

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How You Can Get Involved

As a NACUA member join the Committee on Legal Resources Library!

- Rolling late spring applications, mention the HECA matrix in your Volunteer Form

Outside of NACUA?

- Contact NACUA directly with updates throughout the year. (See contact information below)

NACUA

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Questions?