

**NCUA EMPLOYEE AND CONTRACTOR
DUTY TO COOPERATE AND REPORT**

The OIG relies on the cooperation of all NCUA employees and contractors to successfully accomplish its mission. NCUA employees and contractors must report promptly to the OIG when they reasonably suspect or have evidence of waste, fraud, abuse, or corruption, including conflicts of interest and other ethics violations, false statements or claims, theft, bribery, and gratuities. The OIG will review the allegations and determine whether to open an investigation. Please contact the OIG for assistance if you are uncertain about reporting a matter.

If possible, please provide the following in your report::

- ◆ A brief statement of the facts and what law, rule, regulation, or policy you believe was violated
- ◆ Contact information for all those involved
- ◆ When and where the suspected wrongdoing occurred
- ◆ How you became aware of the matter
- ◆ Supporting documentation of the suspected wrongdoing

The OIG will not disclose your identity without your consent unless we determine that is unavoidable during the course of an investigation.

Investigations may result in referrals of cases for prosecution or administration action.



Report Fraud, Waste, Abuse, or Corruption
800-778-4806 or OIGHOTLINE@NCUA.GOV



Inspector General Jim Hagen

James W. "Jim" Hagen serves as the Inspector General for the National Credit Union Administration (NCUA). As Inspector General, he oversees the accountability, integrity, and efficiency of NCUA programs and operations.

Mr. Hagen joined the NCUA Office of Inspector General (OIG) in 2005 as the Assistant Inspector General for Audit, and served as the OIG's Deputy Inspector General from 2010 until his selection as Inspector General in 2013. As Deputy Inspector General, Mr. Hagen was responsible for auditing and evaluating NCUA's programs, as well as overseeing NCUA's efforts to maintain the safety and soundness of federal credit unions and the National Credit Union Share Insurance Fund. As the Inspector General, Mr. Hagen is responsible for keeping the U.S. Congress informed of his office's efforts on such matters as the NCUA's financial statement audit, Federal Information Security Management Act reviews, material loss reviews of failed credit unions, discretionary program audits, and investigations.

Mr. Hagen has spent the majority of his career in the Inspector General community, holding management positions at the Offices of Inspector General of the U.S. Postal Service, the Social Security Administration, and the Department of the Treasury.

Mr. Hagen holds a B.S. in marketing and management from the University of Baltimore. He is a member of the Institute of Internal Auditors and is a certified Inspector General, Government Financial Manager, and Fraud Examiner.

**NATIONAL CREDIT UNION
ADMINISTRATION**

Office of Inspector General



Promoting
Integrity,
Efficiency, and
Accountability



NCUA
National Credit Union Administration



Inside the OIG

MISSION

The Inspector General (IG) Act of 1978, 5 U.S.C. App. 3, as amended by the IG Act of 1988, established the duties, responsibilities, and authorities of the Offices of Inspectors General throughout the Federal government. The National Credit Union Administration (NCUA) Board established an independent Office of Inspector General (OIG) within the agency on March 23, 1989. The NCUA OIG reports to Congress and the NCUA Board.

The OIG promotes the economy, efficiency, and effectiveness of NCUA programs and operations, and detects and deters fraud, waste and abuse, thereby supporting NCUA's mission of monitoring and promoting safe and sound federally insured credit unions. We accomplish our mission by conducting independent audits, investigations, and other inquiries, and by keeping the Congress and NCUA Board fully and currently informed of our work.

VISION

The OIG is an independent, professional organization that contributes to the success of NCUA by producing work products that promote accountability, integrity, and efficiency in NCUA programs and operations. We are a highly visible office that provides timely and relevant products to our customers and stakeholders. We foster an environment of cooperation and communication where employees continually improve their skills and take pride in their work.

AUTHORITY

The 1988 amendments to the IG Act, made the 1978 Act applicable to the NCUA and other government entities. The IG Act, as amended, authorizes the NCUA IG to:

- ◆ Provide policy direction for and to conduct, supervise, and coordinate audits and investigations relating to NCUA programs and operations
- ◆ Review existing and proposed legislation and regulations relating to NCUA programs and operations
- ◆ Recommend policies for NCUA which promote efficiency and prevent and detect fraud, waste and abuse
- ◆ Keep the Congress and NCUA Board informed of deficiencies, fraud, waste, abuse, and other problems, and progress on implementing corrective action through required reports

To accomplish these responsibilities, the OIG conducts independent audits and investigations that, in the IG's judgment, are necessary or desirable. The IG is required to report any violation of Federal criminal law to the Attorney General.

In support of this authority, OIG auditors and investigators have full and unrestricted access to all records, documents, and information systems that the IG determines is necessary for an audit, investigation, or other official inquiry.

OIG AUDITS

The NCUA OIG Office of Audits (OA) performs audits or provides oversight for audits performed by others in order to:

- ◆ Promote economy and efficiency throughout NCUA
- ◆ Comply with mandated audit requirements
- ◆ Prevent and detect fraud, waste and abuse

(Cont.)

These activities provide an independent evaluation and appraisal of the agency's financial and operating activities to assure accountability, integrity, and efficiency in the agency's efforts in monitoring and promoting safe and sound federally insured credit unions. These audits, evaluations and reviews must be performed in accordance with government auditing standards promulgated by the Comptroller General of the United States. Final audit reports are provided to the NCUA Board and management officials responsible for implementing the audit recommendations. Final audit reports are public documents and are made available for review on the [NCUA OIG home page](#).

OIG INVESTIGATIONS

The NCUA OIG Office of Investigations (OI) maintains an investigative program designed to promptly and thoroughly investigate any allegations of fraud, waste, abuse, misconduct and other prohibited activities adversely affecting the integrity of NCUA, its programs or operations.

The OI investigates complaints or information from employees, contractors, and others concerning possible administrative, civil, and criminal violations of laws, rules, regulations or policies; mismanagement; waste of funds; abuse of authority; or a substantial and specific danger to the public health and safety

The subject of an OIG investigation can be any agency employee, former employee, contractor, or any other person or entity involved in alleged wrongdoing affecting NCUA, its programs and operations. OI also proposes corrective action for addressing programs flaws and systemic deficiencies detected during investigations or proactive initiatives to prevent future fraudulent activities.