



National Credit Union Administration

OFFICE OF INSPECTOR GENERAL

Washington Metro Area
703-518-6357 phone
703-518-6670 fax
OIGmail@ncua.gov

Or Write

National Credit Union Administration
Office of Inspector General
P.O. Box 25705
Alexandria, Va 22313-5705

*You may call anonymously,
or request that your call be
kept confidential.*

NCUA OIG Headquarters
1775 Duke Street
Suite 4021
Alexandria, Va 22314-3428

www.ncua.gov/OIG/Index.htm

**REPORT WASTE, FRAUD,
ABUSE OR MISCONDUCT
1-800-778-4806**

Promoting Integrity, Accountability and Efficiency

Office of Inspector General **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 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 Inspector General (IG) 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.

Office of Inspector General **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.

Office of Inspector General **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; and
- 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 violations 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.

Office of Inspector General **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; and prevent and detect fraud, waste, and abuse. 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 OIG website, www.ncua.gov/OIG/Index.htm.

Office of Inspector General **INVESTIGATIONS**

The NCUA OIG Office of Investigations (OI) maintains an investigative program designed to promptly and thoroughly investigate any allegations of waste, fraud, abuse, misconduct and other prohibited activities adversely affecting the integrity of NCUA programs and 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 programs and operations. OI also proposes corrective action for addressing program flaws and systemic deficiencies detected during investigations or proactive initiatives to prevent future fraudulent activities.

NCUA Employee **DUTIES AND RESPONSIBILITIES**

The OIG relies on the cooperation of all NCUA employees to successfully accomplish its mission and satisfy its statutory obligations. NCUA employees are responsible for reporting promptly to the OIG any NCUA employee, former employee, contractor, (or potential contractor) who may have engaged in any criminal activity, or other serious or significant misconduct constituting a violation of law, rules, regulations, or policies; mismanagement; waste of funds; abuse of authority; or a substantial and specific danger to the public health and safety. If an employee is uncertain about whether to refer a matter to the OIG, he or she should contact the OIG for assistance.

REPORT WASTE, FRAUD, ABUSE OR MISCONDUCT 1-800-778-4806

The information reported to the IG should be sufficient for an investigator to act upon. To the extent possible, the following types of information, if known, should be provided:

- A brief, accurate statement of those facts that leads an employee to reasonably believe that a violation of law, rule, regulation, or policy occurred;
- Names, office locations, and telephone numbers of those individuals who may be involved;
- When and where the suspected wrongdoing occurred;
- How the employee learned of the matter; and
- Evidence or other supporting documentation of the suspected wrong doing