

Plan International Counter Fraud Report FY16 - Quarter 4

Date	Location	Allegation	Resolution	Net loss (EUR)	Lessons learned and actions
01/09/2015	Eastern and Southern Africa	The follow up to an unfulfilled contract led to a suspicion of inflated pricing and kickbacks	Investigation did not confirm fraud but identified significant irregularities in the procurement process. This led to overpayment of €2,897. 7 staff members were found at fault and were separated from the organisation.	2,897	The procurement process was reviewed and improved control measures introduced.
01/10/2015	Asia	An implementing partner submitted false liquidations on project expenditure.	Investigation confirmed the fraud and identified misappropriated funds of €22,000. The partnership was terminated and the Director of the partner reported to the police. Plan International assets valued at €5,825 were recovered.	16,175	A court case is pending and the return of outstanding funds is being sought.
01/11/2015	West and Central Africa	Plan International staff improperly retained funds intended as payment for teachers in the community.	A particularly difficult security issue prevented a full investigation from taking place. However the staff member's contract was not renewed.	0	The local office improved pre-employment screening of staff on short term contracts.
01/11/2015	West and Central Africa	Plan International staff allegedly received kickbacks from suppliers.	A subsequent audit failed to substantiate any irregularities in the procurement process.	0	No further action.
01/11/2015	Eastern and Southern Africa	Plan International staff retained funds meant for training event expenditure.	Investigation confirmed the allegation. The staff member was dismissed and the funds (€692) were recovered.	0	Increased monitoring of training expenditure was introduced.
01/01/2016	Eastern and Southern Africa	Plan International staff allegedly demanded repayment, in collusion with police, from community members for previously supplied livestock that had died.	Investigation found that extortion attempts had been made by a Plan International volunteer. He was subsequently reported to the police.	0	A court case is pending.
01/08/2015	Eastern and Southern Africa	An implementing partner was suspected of fraudulent misappropriation of funds following a monitoring check.	Investigation confirmed misappropriation. The partnership was terminated.	7,758	Return of outstanding funds is being sought.
01/01/2016	Eastern and Southern Africa	Inadequate documentation of liquidations by an implementing partner and subsequent allegations by a partner staff member raised suspicion of misappropriation of funds.	Investigation found the partner's treasurer to have been responsible. He was subsequently dismissed by the partner who returned the missing funds (€7,058).	0	A detailed action plan was put in place to prevent recurrence, with the agreement of the donor.
01/01/2015	Eastern and Southern Africa	A Plan International procurement officer was involved in apparent tender irregularities.	An investigation substantiated procurement fraud and 2 staff members were dismissed. Lost funds of €359 were recovered and 4 further staff were sanctioned for administrative failures.	0	The procurement process was reviewed and improved control measures were introduced.

01/02/2016	West and Central Africa	A Senior Grant Accountant was suspected of receiving kickback payments in relation to the supply of 88 motorbikes.	Investigation found no evidence of kickback payments but the procurement process was not duly followed.	0	The procurement process was reviewed and improved control measures were introduced.
01/02/2016	Asia	A Plan International staff member alleged that a colleague solicited kickback payments for 'arranging' project funding to the community.	The allegation was found to be baseless and malicious.	0	The malicious complainant received a disciplinary sanction.
01/10/2015	Asia	An apparent conflict of interest on the part of a Staff Manager was reported in relation to the renting of office premises.	Conflict of interest was identified but not found to be a case of fraud or deception.	0	New arrangements were put in place to remove any further suggestion of conflict of interest.
01/10/2015	Asia	An implementing partner was suspected of rigging procurement for the supply of meals.	A full investigation exonerated the partner of any irregularity.	0	No further action.
01/05/2015	West and Central Africa	A procurement process for office equipment raised suspicion of collusion and inflated pricing.	Investigation showed all 3 quotes were from 1 supplier. A refund (€440) was obtained and the supplier blacklisted.	0	A staff member involved in the process received a disciplinary sanction. Further training on procurement was introduced.
01/02/2016	Asia	An implementing partner was suspected of submitting fraudulent liquidations.	An investigation confirmed that the supporting documentation for the liquidation was falsified.	1,785	The partner contract was terminated and action continues to return the lost funds.
01/03/2016	Eastern and Southern Africa	A Plan International staff member was allegedly trying to extort funds from community beneficiaries.	Investigation confirmed attempted (but unsuccessful) extortion. The staff member in question resigned during the investigation process.	0	Beneficiaries were given assurances on their rights.
01/02/2016	West and Central Africa	A previous investigation revealed suspected non-payment of Plan International scholarship grants to beneficiary students.	An investigation revealed that the grants had been underpaid by €2,670. The local authority education manager absconded and was reported to the police.	0	Beneficiaries were given information on redress procedures.
01/10/2015	Americas	Examination of recharges for expense claims submitted by a Plan International staff member showed irregularities.	An investigation found evidence of fraudulent claims and extravagance. However the staff member resigned prior to the start of the investigation and the claim was not paid.	0	All local staff were given retraining on expenses policy and procedure.
01/03/2016	Asia	An implementing partner identified possible fraud arising from a beneficiary complaint in relation to installation of water pumps across a number of areas.	Investigation found that project completion reports were inaccurate. The partner has undertaken steps to complete all works to the specified standard.	0	No further action.
01/03/2016	West and Central Africa	Staff of implementing partner misappropriated funds meant for training events and forged liquidation documents.	The partner dismissed culpable staff and disciplined others for negligence. All misappropriated funds were returned (€2,058).	0	Increased monitoring of partner transactions was put in place.

01/08/2015	Eastern and Southern Africa	During a local compliance audit of an implementing partner, falsified receipts from non-existent suppliers were discovered as documentary support for payments by Plan International.	An investigation substantiated the original receipts from the partner as false and identified further instances. The partnership was terminated.	2,656	Action is ongoing to recover the outstanding funds.
01/04/2016	Asia	A member of Plan International staff failed to deposit a cash balance after multiple fuel purchases and produced a fake bank deposit slip.	The staff member was dismissed and approximately half of the lost funds (€2,058) were recovered.	1,000	Action is ongoing to recover the remaining funds.
01/04/2016	Eastern and Southern Africa	A staff member of an implementing partner charged individuals fees to secure them jobs on Plan International funded projects	The partner took action by dismissing the staff concerned.	0	No further action.
01/04/2016	Eastern and Southern Africa	An unidentified third party solicited a bribe to help a candidate get a job with Plan International.	An investigation concluded the solicitation came from a person external to Plan International. No bribe was paid by the candidate.	0	The incident was reported to our local recruitment consultants and correct procedures were publicised in local media.
01/04/2016	Eastern and Southern Africa	A staff member submitted a suspiciously high expense claim.	An investigation showed that the claimed price for certain pharmaceuticals had been inflated. The claim was therefore rejected. The staff member concerned was fined 10 days pay after taking into account mitigating circumstances.	0	All staff were given refresher training on the correct procedures for expenses.
01/04/2016	Eastern and Southern Africa	An allegation was received from a former staff member that Plan International drivers were required to pay bribes to their line manager to secure and retain their posts.	The original allegation was not proven. However, the investigation found that the named manager had solicited kickback payments from a supplier. He was dismissed after a disciplinary process.	0	No further action.
01/04/2016	West and Central Africa	A staff member submitted invoices for payments at suspiciously high prices.	An investigation found that the invoices had been falsified. No payment was made and the staff member was dismissed.	0	Supplier lists were reviewed.
01/03/2016	Asia	A staff member submitted false and inflated expense claims relating to attendance at a regional meeting.	Investigation found that elements of the claim had been falsified. Payment was rejected and the staff member was dismissed.	0	All staff were given refresher training on the correct procedures for expenses.
Unspecified	Eastern and Southern Africa	An anonymous email alleged expense irregularities by a Plan International staff member in a previous role.	Efforts to contact the reporter were not successful and the information was judged to be too unspecific to justify investigation.	0	No further action.
01/05/2016	Americas	A staff member was alleged to be using Plan International vehicles for private use.	The allegation was confirmed and the staff member was dismissed.	0	No further action.

01/05/2016	West and Central Africa	A Plan International Project Communications Officer was alleged to have an undeclared conflict of interest in relation to a supplier.	The matter was fully investigated and no conflict of interest was substantiated.	0	No further action.
01/06/2016	Eastern and Southern Africa	A venue was selected for an official event following suspected manipulation of the approved suppliers database.	An investigation found that correct processes had not been followed but there was no dishonest motive. Some staff members were sanctioned for negligence.	0	All relevant staff members were given refresher training in correct procurement procedures.
01/06/2016	West and Central Africa	An implementing partner submitted false invoices in an expense liquidation report.	The partner's management dismissed their staff responsible and returned the full amount in question (€15,500).	0	The partner was given capacity building assistance to improve financial control systems.