

Plan International Counter Fraud Report FY18 - Quarter 4

Date	Location	Allegation	Resolution	Initial loss (EUR)	Funds recovered (EUR)	Net loss (EUR)	Lessons learned and actions
Jul-17	Asia	A Plan International staff member was inflating costs when purchasing stationary and retaining the difference.	The security situation in the area meant an investigation was not feasible. The loss was recovered via a salary deduction. The contract of the staff member involved ended in December 2017.	47	47	0	Measures were put in place to ensure future procurement process compliance.
Aug-17	East and Southern Africa	A former Plan International staff member submitted a paid invoice to support a duplicate payment to an account in their favour.	The case was referred to the police for investigation. However, no progress to recover the loss can be expected from the investigation.	2,575	0	2,575	Remedial action was taken for some control weaknesses.
Aug-17	Americas	A Plan International staff member falsified training details for beneficiaries on project logs and retained excess funds.	An investigation is impractical as the concerned staff member had their contract terminated.	250	0	250	Remedial action was taken for some control weaknesses.
Aug-17	Asia	A report was received from a Plan International staff member about the suspicion of an implementing partner's staff misappropriating funds.	The implementing partner dismissed the involved staff due to the irregularity. There was no loss to Plan International.	0	0	0	No further action was taken.
Sep-17	East and Southern Africa	An allegation was received accusing Plan International staff members of extortion by pressuring colleagues into taking personal loans.	The investigation confirmed the allegation and 2 staff members were dismissed.	0	0	0	No further action was taken.

Sep-17	East and Southern Africa	Anomalies in fuel usage indicated fraud by Plan International staff.	Fraud was substantiated following an investigation. Three Plan International staff members were dismissed and a disciplinary sanction was given to an Administration Officer for negligence.	2,924	0	2,924	A spot audit of areas suspected to have the same issue was recommended. Controls on fuel usage and liquidation were established.
Oct-17	East and Southern Africa	Expenses submitted by Plan International staff appeared to show inflated accommodation costs.	An investigation confirmed the fraud by 3 Plan International staff members. The loss was fully recovered and the 3 staff members were dismissed.	102	102	0	No further action was taken.
Oct-17	Asia	Plan International staff conducted irregular procurement and produced an inflated invoice.	An investigation confirmed 1 fraudulent case. The loss was recovered and the culpable staff member was dismissed.	69	69	0	An advance management process review is to be conducted. Enhanced training for staff on liquidation of programme expenditures has been recommended.
Oct-17	Americas	Plan International staff liquidated a cash advance but failed to pay accommodation invoices.	An investigation did not substantiate fraud but revealed a delay in payment instead. The staff member received a warning letter and a temporary suspension.	0	0	0	Remedial action was taken for some control weaknesses.
Oct-17	Americas	A Plan International staff member was suspected of making inflated payments.	An investigation revealed the discrepancy to be an error due to negligence and not fraud. The staff member was issued a warning and given a suspension.	30	30	0	Remedial action was taken for some control weaknesses.
Oct-17	East and Southern Africa	A Plan International staff member was suspected of misappropriating a cash advance for payments to suppliers.	The misappropriation of cash was substantiated during an investigation and the culpable staff member was dismissed.	6,901	4,000	2,901	No further action was taken.

Oct-17	West and Central Africa	A letter was received alleging fraud on a project fund by a Plan International staff member alongside an implementing partner.	An investigation did not substantiate the allegations.	0	0	0	No further action was taken.
Nov-17	East and Southern Africa	A Plan International staff member was suspected of falsifying a report.	An investigation substantiated the allegation and the culpable staff member was dismissed.	0	0	0	No further action was taken.
Nov-17	East and Southern Africa	A monitoring visit to an implementing partner revealed suspicions of procurement fraud and non-payment of invoiced salaries.	An investigation substantiated the allegation. The agreement with the implementing partner was terminated.	2,791	0	2,791	No further action was taken.
Nov-17	West and Central Africa	An anonymous email alleged training and procurement fraud at project locations.	Details of the allegation were too unspecific to conduct an investigation. The sender of the email was contacted but no further details were forthcoming.	0	0	0	No further action was taken.
Dec-17	Asia	An allegation of fraud was made against an implementing partner.	An investigation confirmed disallowable payments but fraud was not substantiated.	4,867	4,867	0	Remedial action for some control weaknesses are to be made such as control tightening of the release of payment to partners and single sourcing approval, among others.
Dec-17	East and Southern Africa	An implementing partner was suspected of misappropriating part of the funds for a schools project.	An internal review substantiated the allegations. Loss recovery and partnership termination was recommended.	400	0	400	The partnership was terminated but the loss not recovered. Legal action was not cost effective.
Dec-17	East and Southern Africa	A Plan International staff member was suspected of falsifying liquidation reports for a project.	An investigation substantiated the allegation. The culpable staff member left prior to an investigation which made the recovery of lost funds impractical. Another staff member was disciplined due to negligence.	2,024	0	2,024	No further action was taken.

Dec-17	West and Central Africa	A Plan International staff member attempted to solicit a kickback from a hotel in return for business deals with Plan International.	An investigation confirmed the kickback request and the staff member was dismissed.	0	0	0	No further action was taken.
Jan-18	Americas	There were accuracy issues on payment requests for services and stationery purchases undertaken by Plan International staff.	Fraud was not substantiated during an investigation. However, payments were revealed to be made over market rate. Disciplinary action was recommended against 2 staff and a further procurement review was commissioned.	913	0	913	Remedial action was taken to ensure compliance with regulations throughout the purchasing and contracting processes.
Jan-18	Americas	An anonymous allegation was made of general corruption.	The allegation was too unspecific to justify an investigation.	0	0	0	No further action was taken.
Jan-18	East and Southern Africa	An anonymous report was made alleging corruption.	An investigation did not substantiate the allegations. However, weaknesses were noted on procurement, project management, performance evaluation and financial management.	0	0	0	Remedial actions were taken for the control weaknesses identified.
Jan-18	West and Central Africa	An unsuccessful candidate alleged recruitment fraud.	Details of the allegation were too unspecific to conduct an investigation.	0	0	0	No further action was taken.
Feb-18	East and Southern Africa	A suspicion was raised that some Plan International staff members had been hiring out their vehicles to taxi firms used by Plan International in exchange for business.	An investigation substantiated an undeclared conflict of interest. The staff members were dismissed.	0	0	0	Remedial control measures were recommended on the weaknesses identified.
Feb-18	Asia	An allegation was made about a contractor making a bribe in exchange for a project contract on the request of a Plan International staff member.	An investigation did not substantiate the allegation.	0	0	0	No further action was taken.

Feb-18	East and Southern Africa	A whistleblower alleged an irregular recruitment process.	A conflict of interest and claims for ineligible benefits were identified during the investigation. The Plan International staff member involved had their contract terminated.	0	0	0	No further action was taken.
Feb-18	West and Central Africa	There was a suspicion of falsified documents and fraud on liquidation committed by an implementing partner.	Fraud was not substantiated during an investigation. However, some non-compliance issues were identified.	0	0	0	Measures to enhance the financial capacity of the partner were introduced.
Mar-18	Americas	A Plan International staff member was suspected of underpaying community training facilitators and retaining difference.	An investigation was commissioned and fraud was substantiated. The staff member resigned prior to the investigation.	347	347	0	No further action was taken.
Mar-18	West and Central Africa	A Plan International staff member was allegedly cashing cheques made out to himself.	No fraud was identified during an investigation. Remedial measures for a breach of procedures were recommended.	0	0	0	No further action was taken.
Mar-18	East and Southern Africa	An implementing partner's liquidation indicated underpayment to community facilitators.	All due payments were confirmed as paid. No fraud was substantiated during the investigation.	0	0	0	No further action was taken.
Mar-18	West and Central Africa	A Plan International staff member was suspected of misappropriating funds through false accounting of advance liquidations.	An investigation was conducted and confirmed the allegation. The contract of the staff member was not renewed in December 2017.	11,000	0	11,000	Legal action for the recovery of funds is ongoing.
Mar-18	West and Central Africa	An anonymous allegation was made of corruption in a recruitment process.	Recruitment irregularities were substantiated during the investigation but corruption was not proven. Warnings to staff members were recommended.	0	0	0	Staff members involved received disciplinary sanctions.

Mar-18	West and Central Africa	A suspicion of theft committed by a Plan International staff member was raised after discrepancies were discovered in petty cash.	A local investigation was conducted by Plan International and then later on reported to the local police for filing of charges. The staff member admitted culpability in a court hearing and agreed to return the stolen funds. The staff member was dismissed.	6,667	6,667	0	No further action was taken.
Mar-18	West and Central Africa	Aid kits were diverted by a Plan International staff member by using falsified signatures of beneficiaries.	Fraudulent diversion was substantiated during an investigation. The lost items were recovered and the culpable staff member was dismissed.	321	321	0	Aid distribution was reviewed.
Mar-18	West and Central Africa	A Plan International staff member was suspected of soliciting kickbacks for employing project mediators.	The conflict of interest and fraud allegations were substantiated during the investigation. Two staff members were dismissed, 3 staff members received loss of pay sanctions and 2 NGOs were blacklisted.	3,264	0	3,264	Remedial control measures were recommended on the weaknesses identified.
Apr-18	East and Southern Africa	Procurement fraud and conflict of interest were suspected to have been committed by a Plan International staff member.	The conflict of interest was confirmed during the investigation. Falsified partner selection documents were also discovered. Warning letters were given to staff and the partner was blacklisted.	0	0	0	The anti-fraud policy was reinforced to staff.
Apr-18	West and Central Africa	A conflict of interest between a service supplier and Plan International staff was identified.	The investigation confirmed the conflict of interest. One staff member was dismissed and another was given a warning letter.	0	0	0	No further action was taken.

Apr-18	West and Central Africa	A Plan International staff member received a cash gift from a vehicle supplier following the award of a contract.	An investigation confirmed the allegation and a disciplinary hearing was held.	0	0	0	Guidance is to be provided on the newly adopted policy regarding gift thresholds and declaration.
Apr-18	West and Central Africa	A Plan International staff member was alleged to have received kickbacks for procurement advice.	The investigation confirmed the allegation. The kickback was returned and the staff member was sanctioned. The supplier was blacklisted.	0	0	0	No further action was taken.
Apr-18	West and Central Africa	A Plan International staff member was alleged to be receiving kickback payments for hotel bookings.	An investigation did not substantiate the allegations.	0	0	0	No further action was taken.
Apr-18	West and Central Africa	A conflict of interest was identified with another NGO that receives sub-awards because a Plan International staff member was also an officer for them.	An investigation substantiated the conflict of interest. Disciplinary action for the staff member and blacklisting of the NGO was recommended.	0	0	0	Partners were reassessed to establish any conflicts of interest with existing Plan International staff members.
Apr-18	East and Southern Africa	A staff member recruited by Plan International falsely claimed to have a degree qualification to gain employment.	No further investigation was required based on the assessment of the case. However, additional information was collected. A written warning with conditions for the staff member concerned was given.	0	0	0	No further action was taken.
May-18	Asia	An anonymous report alleged corruption in the bidding process for a construction project.	An initial review revealed no irregularities in the review of the procurement process so an investigation was not commissioned.	0	0	0	No further action was taken.
May-18	East and Southern Africa	An anonymous report received via Plan International's website alleged procurement fraud by a staff member.	Named witnesses in the report did not back up the allegation. No investigation was made as the report was believed to be a vexatious complaint.	0	0	0	No further action was taken.

May-18	East and Southern Africa	Plan International staff members allegedly diverted food aid for sale to market traders.	An investigation was conducted and the allegation was substantiated. Two staff members were dismissed and convicted of theft.	1,134	0	1,134	No further action was taken.
May-18	Asia	Monitoring conducted by Plan International staff found that training sessions allegedly run by an implementing partner did not take place.	The partner dismissed 3 complicit staff members and returned the lost funds.	77	77	0	No further action was taken.
May-18	East and Southern Africa	Two Plan International staff members visiting from another country were subject to extortion by fake police threatening to arrest them for taking photos in a public place. The staff members paid money (personal loss) under duress.	The matter was referred to the police for investigation.	0	0	0	No further action was taken.
Jun-18	Americas	A Plan International staff engaged a relative to undertake a service contract without following due processes.	An investigation did not substantiate the conflict of interest as the service provided was pro-bono. However, the investigation showed that safeguarding policies and procedures were not followed.	0	0	0	A reminder was given to follow safeguarding policies.
Jun-18	Asia	A Plan International staff member submitted a fraudulent medical claim.	As facts showed the allegation to be correct, no further investigation was required. The claim value was recovered from the staff member prior to their dismissal.	53	53	0	No further action was taken.