

Plan International Counter Fraud Report FY19 - Quarter 2

Date	Location	Allegation	Resolution	Initial loss (EUR)	Funds recovered (EUR)	Net loss (EUR)	Lessons learned and actions
Oct-17	East and Southern Africa	A Plan International staff member was suspected of fuel misuse.	Fraud was substantiated together with further procurement fraud. The staff member was dismissed and the loss was recovered from terminal dues.	5,248	5,248	0	The vendor involved was blacklisted and a review of the vendor database was conducted.
Nov-17	West and Central Africa	A Plan International staff member allegedly transferred phone credit to their personal phone.	The phone credit was repaid and no fraud was apparent.	0	0	0	No further action was taken.
Jan-18	East and Southern Africa	Prices paid for printed materials appeared significantly inflated.	The price had been inflated by the suppliers. Fraud by staff members was not substantiated but procurement procedures were not followed correctly. As a result, 3 staff members were disciplined.	16,881	0	16,881	The suppliers involved were blacklisted. Recommendations were provided on the procurement gaps identified.
Mar-18	Americas	Forged authorisation signatures were discovered on payment requests.	The forged signatures were confirmed. There was no financial loss to Plan International. Negligent staff members were disciplined.	0	0	0	The supplier involved was blacklisted.
Mar-18	Americas	A former employee alleged overpayment of vehicle rentals and collusion with vendors.	The allegation was not substantiated.	0	0	0	No further action was taken.
Mar-18	West and Central Africa	A project supervisor was suspected of making only partial payments to communities and falsifying documents.	Local leaders retained payments for activities that were not carried out. Recovery of funds was found to be impractical but the local leaders were no longer included in the project.	4,704	0	4,704	Recommendations to strengthen monitoring and field visits were provided.

May-18	West and Central Africa	Plan International staff members were suspected of making double payments to third-party local distributors.	Fraud, misconduct and negligence by several staff were identified. Five staff members had their contracts terminated. Recovery of the lost funds was deemed impractical.	10,309	0	10,309	Remedial actions to strengthen controls on the gaps identified were made.
May-18	Asia	A Plan International staff member was suspected of a conflict of interest with a catering supplier, not supplying education materials and hidden charging of personal services.	No fraud was identified but procedural and compliance failures were identified. Warnings to staff members involved were recommended.	0	0	0	Remedial measures for breaching procedures were established.
Jun-18	East and Southern Africa	A Global Assurance audit uncovered suspicious transactions in a project relating to livestock distribution and school beneficiaries.	Fraud was not substantiated.	0	0	0	Enhancements on existing controls were recommended.
Jun-18	West and Central Africa	A Plan International staff member submitted an inflated fuel liquidation.	The staff reimbursed Plan International and they received a warning.	663	663	0	No further action was taken.
Jun-18	West and Central Africa	The chairman of a local community project committee misappropriated cash intended for a project.	No loss to Plan International was identified. Local police have taken action on the matter.	6,100	6,100	0	No further action was taken.
Jun-18	East and Southern Africa	Allegations were made of fraudulent liquidations for ghost activities by a partner organisation.	The allegations were substantiated. The partnership was terminated but it was not practical to recover the lost funds.	4,803	0	4,803	Recommendations to enhance partnership management were provided.
Jul-18	Asia	A project manager was alleged of corruption in a procurement process.	The allegation was not substantiated.	0	0	0	No further action was taken.
Jul-18	West and Central Africa	An anonymous email alleged the manipulation of a recruitment process.	The allegation was not proven and found to be malicious. A warning letter was issued.	0	0	0	No further action was taken.

Jul-18	West and Central Africa	A former Plan International staff member alleged corruption in a new recruitment process.	The allegation was not proven and found to be malicious. A warning letter was issued.	0	0	0	No further action was taken.
Jul-18	Americas	An allegation of suspect procurement was made against a Plan International staff member.	No fraud was substantiated. The staff member received a warning for procedural non-compliance.	0	0	0	No further action was taken.
Aug-18	Asia	A Plan International staff member submitted supporting documents for payments to a supplier but the supplier was found to have not been paid. It was suspected that the cash had been misappropriated.	Fraud was substantiated and the staff member was dismissed.	450	450	0	Remediation measures were provided to address the gaps in the process.
Aug-18	East and Southern Africa	Allegations were made of fraudulent liquidations from a partner organisation.	Fraud was substantiated and the partnership was terminated. Recovering the lost funds was deemed impractical.	9,483	0	9,483	Recommendations to enhance partnership management was provided.
Aug-18	East and Southern Africa	It was alleged that 2 Plan International staff members were refuelling non-company vehicles on a Plan International account.	Five staff members were found to be complicit in fraud. Four staff members were dismissed and the other was warned. The lost funds were recovered.	594	594	0	No further action was taken.
Aug-18	Asia	Two Plan International staff members were alleged to be soliciting kickbacks from beneficiaries.	Volunteers were found responsible and were disassociated from Plan International.	57	0	57	No further action was taken.
Aug-18	East and Southern Africa	A whistleblower report alleged corruption by senior members of a project.	Allegations of fraud and corruption were not substantiated.	0	0	0	Control lapses on various processes were identified. Recommendations to address control gaps were provided.
Aug-18	East and Southern Africa	A police investigation into a robbery allegedly identified unrelated kickback payments from vendors to Plan International staff.	There was no basis for an investigation.	0	0	0	No further action was taken.

Sep-18	West and Central Africa	A partner organisation presented a false invoice for a laptop purchase.	The partner organisation reimbursed the amount of the laptop.	534	0	534	The partnership was terminated.
Sep-18	Asia	A staff member left Plan International without notification and with outstanding liquidations.	The former staff member cannot be traced and the recovery of lost funds is not possible.	1,267	0	1,267	No further action was taken.
Sep-18	Americas	A Plan International staff member was alleged to be soliciting kickback payments from beneficiary communities and retaining some of the cash due to be paid to a supplier.	The staff member was found to have extorted loans from beneficiaries. The staff member was dismissed and no loss to Plan International was identified.	0	0	0	No further action was taken.
Oct-18	East and Southern Africa	A safeguarding allegation claimed that bribes had been solicited from local partner organisations.	There was no evidence to support the allegation.	0	0	0	No further action was taken.
Oct-18	Asia	A private donor failed to receive receipt for a donation and suspected fraud.	No fraud was identified. Funds were received by Plan International and a receipt was issued to the donor.	0	0	0	Coordination with the private donor was made to clarify their concerns and address the process issues identified.
Oct-18	East and Southern Africa	A former staff member who had previously been investigated and had their contract terminated alleged corruption by the team investigating their case.	There was no evidence to support the allegation.	0	0	0	No further action was taken.
Oct-18	East and Southern Africa	Government anti-corruption officials visited a Plan International office requesting information on a project. No further details are known.	No further information was available.	0	0	0	No further action was taken.
Oct-18	West and Central Africa	A Plan International driver was found to have withdrawn cash from a company fuel card for personal use.	The facts were established at the time of reporting. The staff member was reported to police but they absconded without returning the cash they had taken.	348	0	348	No further action was taken.

Nov-18	West and Central Africa	Following an external complaint about financial mismanagement double payments to 2 contractors were noticed.	The error was established and the contractors involved returned all the funds.	17,739	17,739	0	No further action was taken.
Nov-18	East and Southern Africa	A Plan International staff member was alleged to be soliciting loans from refugee beneficiaries.	Fraud was substantiated. The staff member had already been dismissed following another fraud incident. Repayment to the refugees and cost recovery was recommended.	652	0	652	No further action was taken.
Dec-18	Multiple regions	Spear phishing emails and calls pretending to be from a Plan International National Organisation staff member were sent to multiple offices requesting assistance to book flight tickets.	Counter fraud advice was widely circulated by Plan International's IT Department.	0	0	0	Email advice was provided by IT to remind staff on the actions to be taken when phishing emails and calls are received.