

Plan International Counter Fraud Report FY19 - Quarter 3

Date	Location	Allegation	Resolution	Initial loss (EUR)	Funds recovered (EUR)	Net loss (EUR)	Lessons learned and actions
Aug-18	Americas	An internal audit discovered discrepancies in a partner's purchase processes and showed they had altered documents.	There was no loss through fraud but ineligible expenditure was identified which may have to be repaid to the donor.	14,399	0	14,399	Recovery was recommended and partner remediation measures were introduced.
Aug-18	East and Southern Africa	An anonymous report alleged overpayment fraud by a partner in construction projects.	Fraud was not substantiated but compliance deficiencies were identified. Remediation measures were recommended as a result.	0	0	0	Recommendations were implemented on the compliance deficiencies identified.
Aug-18	East and Southern Africa	A Plan International staff member was alleged to be favouring their partner's business for a contract.	Non-disclosure of a conflict of interest was substantiated and the staff member received a formal warning.	0	0	0	A reminder was made to all staff regarding the conflict of interest policy.
Aug-18	Asia	An allegation was made of corruption in a water project in an operating area of Plan International.	The project was reviewed and no fraud was substantiated.	0	0	0	No further action was taken.
Sep-18	East and Southern Africa	An anomaly was identified in a partner organisation's financial expense report. The partner was suspected of fraud and investigated.	Fraud was substantiated. Remediation and disciplinary measures were implemented by the partner organisation. Five members of staff from the partner organisation were dismissed and all lost funds were recovered.	22,085	22,085	0	Recommendations were provided to strengthen partner finance processes.

Oct-18	East and Southern Africa	An anonymous whistleblower reported directly to a donor that an implementing partner organisation had been excluded from a project in favour of another who were fraudulently misusing funds.	A review found no basis for an investigation.	0	0	0	No further action was taken.
Oct-18	Asia	Staff members from a partner organisation were suspected of inflating phone card prices for personal benefit.	An investigation by the partner did not substantiate fraud. The partner is subject to close monitoring.	0	0	0	Remedial measures were established to enhance partner management.
Oct-18	West and Central Africa	A staff member was suspected of stealing petty cash and making fraudulent disbursements.	No theft or fraud was substantiated.	0	0	0	Enhancements on existing controls were recommended.
Oct-18	West and Central Africa	Plan International staff were found to be using Plan International offices and assets to conduct personal business.	Misuse of assets and conflict of interest were confirmed. Warnings were given to 2 staff members.	0	0	0	No further action was taken.
Oct-18	West and Central Africa	Collusion was suspected in a procurement process for construction projects (prior to payments).	Collusion was substantiated, 1 staff member was dismissed and another was given a warning.	0	0	0	Procurement and finance related recommendations were made based on observed gaps.
Nov-18	West and Central Africa	Plan International staff members were alleged to have solicited kickbacks to facilitate vendor payments in addition to other fraud and conflicts of interest.	The allegations were substantiated, 1 staff member was dismissed and another was given a warning.	0	0	0	Procurement and finance related recommendations were made based on observed gaps. The conflict of interest policy was reiterated to staff members.
Nov-18	Asia	A Plan International staff member was alleged to have forged the signature of another staff member on a requisition form.	Fraud was admitted by the staff member concerned and their contract was terminated.	0	0	0	No further action was taken.

Dec-18	East and Southern Africa	An anonymous complaint alleged mismanagement and corrupt recruitment by a Plan International Country Office's management team.	An assessment showed that an investigation was not needed. Appropriate action was taken by the Country Office management.	0	0	0	No further action was taken.
Dec-18	East and Southern Africa	A Plan International staff member was suspected of misusing a fuel card for personal purchases.	Fraud was substantiated, the staff member concerned was dismissed and the loss was recovered.	125	0	125	Enhancement on controls for fuel cards were put in place.
Jan-19	Americas	Procurement fraud was suspected in purchases following an emergency response.	Price inflation was substantiated, staff members involved were dismissed but the loss was not recoverable.	10,600	0	10,600	Procurement controls were reviewed and strengthened.
Jan-19	Asia	Plan International staff members were alleged to have misrepresented facts when approaching a bank as part of fundraising activities.	No fraud was disclosed.	0	0	0	No further action was taken.
Feb-19	East and Southern Africa	A former community volunteer working with Plan International was found to be extorting cash from families by claiming to enrol them in a bursary programme.	A police investigation was conducted.	0	0	0	Communities were advised that Plan International does not charge enrolment fees.
Feb-19	West and Central Africa	A Plan International staff member working on a health centre project was found to have misappropriated funds in collusion with health centre staff.	Fraud was confirmed. The staff member involved is no longer employed by Plan International.	940	0	940	Finance processes were enhanced.