

Plan International Counter Fraud Report FY20 - Quarter 4

Date	Location	Allegation	Resolution	Initial Loss (EUR)	Funds Recovered (EUR)	Net Loss (EUR)	Lessons Learned and Actions
Sep-18	Middle East, Eastern and Southern Africa	A stock take of an aid distribution identified substantial shortfall with missing items. Plan International staff members and volunteers were suspected of misappropriation.	Fraud was not proven against the accused individuals.	15,070	15,070	0	Final warnings for negligence were given to 3 staff members. Should the donor require reimbursement, they have agreed to be surcharged.
Jul-19	Middle East, Eastern and Southern Africa	Plan International employees attempted to coerce a partner organisation to pay for their children's school fees.	The claims against 2 Plan International staff members were substantiated and both were dismissed.	480	0	480	No further action was taken.
Sep-19	West and Central Africa	An external audit revealed potential procurement fraud by partners and Plan International staff.	Fraud was substantiated. The Plan International staff member involved was dismissed but reinstated on appeal.	7,672	7,672	0	Lost funds were recovered.
Sep-19	West and Central Africa	A project audit report raised suspicion of fraud by a Plan International employee and an implementing partner.	Fraud by two partners and negligence by the Plan International staff member was substantiated.	4,799	0	4,799	Loss recovery was impractical. The partners were blacklisted and the Plan International staff member received sanctions.
Oct-19	West and Central Africa	As a follow-up to an earlier investigation, a local desk review of a wider project identified disallowables. A full project review was requested.	No fraud was identified.	0	0	0	No further action was taken.

Oct-19	West and Central Africa	Plan International staff members were alleged to be embezzling food vouchers.	The complainant was found to be responsible for the embezzlement.	796	0	796	Contracts of 2 Plan International staff members were terminated and 4 others received warnings. Remediations were made on identified weaknesses.
Nov-19	West and Central Africa	A short supply and sub-standard quality of purchased blankets led to a suspicion of fraud.	Fraud was substantiated.	16,350	12,103	4,247	Two Plan International staff members were dismissed, 6 others were suspended for 8 days without pay, and 2 others received warnings. 75% of the loss was recovered. Controls were strengthened.
Nov-19	Middle East, Eastern and Southern Africa	Staff of a partner organisation submitted suspected false receipts for meal expenses.	The partner organisation conducted their own investigation and disciplined the responsible staff members.	90	90	0	Lost funds were recovered and remediations were made.
Dec-19	Middle East, Eastern and Southern Africa	A Plan International staff member was found to have been working full time for a second organisation with no disclosure since February 2016.	The staff member resigned prior to disciplinary proceedings. There is no prospect of recovering the lost funds.	115,465	0	115,465	Facts were evident at the time of reporting. No further investigation is required.
Dec-19	Asia Pacific	A losing bidder in a procurement process by an implementing partner complained about the process.	There were insufficient grounds for an immediate investigation. The Plan International Country Office will update the incident if fraud is identified.	0	0	0	The Plan International Country Office will review the relevant procurement documentation.

Jan-20	Middle East, Eastern and Southern Africa	A staff member was alleged to have used Plan International assets and staff for personal use.	Fraud was substantiated.	0	0	0	Disciplinary sanctions were imposed and the staff member's contract was not renewed.
Jan-20	West and Central Africa	Plan International staff members were underpaying community volunteers and retaining the funds.	Fraud was substantiated.	2,319	2,319	0	One staff member was dismissed and loss repayment was agreed. Two staff members were given warnings.
Jan-20	Middle East, Eastern and Southern Africa	It was suspected that a contract had been manipulated to favour one supplier.	Fraud was not substantiated but non-compliance with the proper process was identified.	0	0	0	4 staff members were given warnings and remediations were made.
Jan-20	West and Central Africa	A former staff member was suspected of retaining items and benefits due for beneficiaries prior to the end of their contract.	A local fact finding review did not find evidential basis for a further investigation.	0	0	0	No further action was taken.
Dec-19	Middle East, Eastern and Southern Africa	A partner organisation reported fraud by their staff on Plan International funds.	The partner conducted an investigation and disciplined the culpable staff.	1,454	1,454	0	The lost funds were recovered and remediations were carried out.
Jan-20	Americas	A supplier of office furniture was found to be non-existent at their stated address. Chairs were not supplied despite payment being made.	Plan International was defrauded by a third party.	859	0	859	The situation was reported to the police. Staff warnings were issued for non-compliance with purchase procedures. Control remediations were introduced.
Feb-20	Middle East, Eastern and Southern Africa	A staff member was alleged to be selling nutritional supplies.	Fraud was substantiated.	0	0	0	Two staff members had their contracts terminated.

Feb-20	Americas	Non-matching signatures were discovered in consecutive documentation on sponsored children.	Irregularities were identified in sponsored children documentation. There was no financial fraud.	0	0	0	A warning was issued and remediations were provided.
Feb-20	Middle East, Eastern and Southern Africa	A staff member delivered sub-standard carts and subsequently repaired them.	Local internal control conducted a review.	0	0	0	No further action was taken.
Feb-20	Middle East, Eastern and Southern Africa	A confidential whistleblower alleged procurement fraud, nepotism and HR issues.	An initial fact finding report discounted nepotism. Further contact with the whistleblower established no specific complaint of procurement fraud.	0	0	0	No further action was taken.
Feb-20	Americas	There were inaccurate records of a grant to a local NGO.	Irregularities were identified but no fraud. The responsible staff member resigned.	0	0	0	Remediation procedures were made.
Feb-20	Asia Pacific	A partner organisation reported that blankets had not been distributed correctly.	No fraud was identified but some incorrect distribution was identified and corrected.	0	0	0	The partner organisation conducted a local investigation and responsible staff members were given warnings.
Feb-20	Middle East, Eastern and Southern Africa	Suspicious training and field visit liquidations were carried out by Plan International staff members.	A lack of monitoring resulted in an overspent budget.	0	0	0	One staff member was dismissed and another was issued a final warning. Control remediations were made on weaknesses identified.
Mar-20	Americas	A staff member altered a purchase order for vehicle repairs to exchange required items for other items for personal use.	Fraud was substantiated.	9	0	9	The staff member was dismissed. Remediation controls on other issues were carried out.

Feb-20	Americas	An investigation revealed the potential misuse of resources.	Misuse of resources, misappropriation and abuse of position were substantiated.	11,167	11,167	0	The staff member was dismissed and lost funds were recovered.
Mar-20	Asia Pacific	An implementing partner was not supplied with ordered print materials from a government official after payment.	Funds were refunded by the partner.	2,960	2,960	0	No further action was taken.
Apr-20	Asia Pacific	An audit found potential fraud by a partner organisation in procuring materials.	The partner was questioned and provided a valid explanation. No further investigation was required.	0	0	0	Partner control remediations actioned.
Apr-20	West and Central Africa	A Plan International staff member was alleged to have falsified reports to a donor on a HIV/TB project.	No evidence of falsified reports was identified but it was found that materials had been mishandled and full procurement procedures had not been followed.	1,387	0	1,387	Remedial advice was given to staff and control improvements were made.
May-20	Asia Pacific	A volunteer demanded bribes from the families of sponsored children in exchange for cash aid.	Facts were established at the time of reporting.	10	10	0	The volunteer was terminated from Plan International. Lost funds were recovered.
May-20	Asia Pacific	A volunteer from a partner organisation demanded bribes from the families of sponsored children in exchange for cash aid.	Facts were established at the time of reporting.	11	11	0	The volunteer was terminated from Plan International. Lost funds were recovered.

May-20	Americas	A third party impersonated a Plan International staff member claiming to be a recruiter and approached a supplier with a bogus job offer for a fee which was not paid.	The Plan International Country Office issued a press release on the proper recruitment process and alerted other INGOs.	0	0	0	No further action was taken.
Jun-20	Europe	A Plan International staff member was alleged to have manipulated salary budgets to award themselves an unauthorised 8.5% salary increase.	The allegation was substantiated.	0	0	0	The staff member resigned with immediate effect.
Jun-20	Americas	A Plan International staff member used their position to solicit \$1,000 from a beneficiary's parent and failed to repay them.	The allegation was substantiated.	0	0	0	The staff member was dismissed and the loan was repaid from the staff member's salary.