

## PLAN INTERNATIONAL COUNTER FRAUD REPORT FY16 - QUARTER 3

DATE	LOCATION	ALLEGATION	RESOLUTION	NET LOSS (EUR)	LESSONS LEARNED AND ACTIONS
Aug-14	Eastern/Southern Africa	Some health insurance claims submitted under the Plan International policy appeared suspicious	An investigation by the insurance company failed to uncover evidence of fraud	0	no further action
Mar-15	Eastern/Southern Africa	An implementing partner involved in a water and sanitation project submitted false documentation in accounting for funds advanced (€10,329)	An investigation confirmed false and inflated costs. The partnership was terminated and all funds recovered. A Plan International staff member was sanctioned for negligence in the monitoring process	0	Partner monitoring processes were strengthened.
Mar-15	Eastern/Southern Africa	An implementing partner involved in a livestock project submitted an inflated invoice for office costs	An investigation confirmed a false claim of €843. The partnership was terminated	843	Efforts to recover the loss from the partner continue
Jun-15	West Africa	A consignment of charcoal and palm oil for a community project was only partially delivered but paid for in full	Investigation showed that a Plan International manager had wrongfully recorded full delivery of goods with €36,361 worth outstanding. He was dismissed and the supplier agreed a schedule for full delivery	0	The supplier was blacklisted and receipt of goods processes reinforced
2012	West Africa	The national authority for corruption investigations requested documentation from Plan International relating to a school construction project	All documentation was supplied to the national authority but the reasons behind the request were not made clear. No further investigation ensued.	0	No further action
Oct-15	Americas	A member of Plan International staff reported sick supported by notes from different doctors. During this time she took paid employment elsewhere.	The staff member was dismissed and salary payments made during the period of false sickness recovered.	0	The new employer was informed of the fraud.
Oct-15	Eastern/Southern Africa	A Plan International assistant accountant responsible for disbursing payments to health workers	The staff member was dismissed.	1,723	A legal process is underway to recover the lost funds. Payment processes have been reviewed.

		failed to disburse the full amounts and embezzled funds			
Nov-15	Eastern/Southern Africa	A Plan International staff member was found to have falsified her legal qualifications and was claiming professional law society membership fees	The staff member resigned prior to a disciplinary process. Fee payments were recovered	0	Closer scrutiny and verification of candidates' qualifications
Nov-15	Americas	An anonymous whistleblower report alleged a Plan International manager had engaged a family member as an insurance broker in order that he would receive commission	An investigation revealed no familial links between the broker and the manager, and no conflict of interest.	0	no further action
Nov-15	Eastern/Southern Africa	an anonymous whistleblower report alleged fraud by a country director in relation to procurement matters	Investigation did not find evidence of any fraud. Allegation was either misinformed or malicious	0	No further action
Dec-15	Eastern/Southern Africa	A Plan International staff member de-registered and subsequently re-registered 59 sponsored children, which was deemed suspicious	The matter was found to be the result of negligence and error by a staff member, but no evidence of fraud was uncovered.	0	Remedial training was provided for staff concerned
Dec-15	Asia	A Plan International manager involved in a water and sanitation project attempted (unsuccessfully) to solicit kickback payments from contractors kickback	The manager's contract expired during the investigation and was not renewed.	0	Staff and contractors were reminded of the provisions of our anti-fraud and anti-bribery and corruption policy.
Oct-15	Eastern/Southern Africa	Discrepancies were discovered in the distribution of school kit vouchers which raised suspicion of fraud	An investigation discovered process weaknesses but no fraud.	0	Distribution processes were strengthened with better monitoring
Jan-16	West Africa	An ex staff member (driver) was found to have retained an active fuel card which he was using for personal benefit	The card was blocked and the matter reported to police	1,551	Fuel card processes reviewed to prevent recurrence
Jan-16	West Africa	A Plan International education officer was found to have embezzled funds meant for payment	The matter was reported to local authorities. The staff member absconded and has not been traced.	18,337	Payment systems have been reviewed to prevent recurrence

		to community teachers			
Feb-16	Eastern/Southern Africa	A third party posed as a Plan employee and used forged Plan documentation to support a loan application of c.€13,000 from a local bank. He subsequently defaulted and absconded	The police and bank are conducting an investigation	0	No further action
Dec-15	Asia	Plan International staff involved in a training project were receiving project funds in addition to salary	Two members of staff were dismissed and return of funds is being sought.	550	Key anti fraud messages were reinforced with staff
Jan-16	Americas	Donation money received in the post room was misappropriated prior to processing by Finance Dept	The perpetrator was not identified but a revised post room process was put in place to prevent recurrence	37	The case was publicised to local staff
May-15	Eastern/Southern Africa	A staff accountant from an implementing partner raised concerns about the accuracy of their accounting for Plan International funds	A review by Plan International did not find any evidence of fraud	0	No further action
Feb-16	Asia	A fake job advert in name of Plan International appeared in local paper. \$20 application fee being charged by fraudster	The Country Office published a cautionary note in the local press. The matter was referred to the police	0	No further action
Feb-16	West Africa	Plan International made a purchase of water purifying tablets with an 18 month expiry date specification. However 90% supplied were already out of date.	The full order (worth €35,733) was replaced by the supplier who was subsequently blacklisted	0	Delivery check processes have been reviewed and reinforced
Dec-15	Americas	An anonymous whistleblower report alleged nepotism in recruitment on the part of a Plan International manager	Investigation substantiated the allegation and the staff concerned was dismissed	0	HR reinforced messages around transparent recruitment