

Plan International Counter Fraud Report FY21 - Quarter 4

Date	Location	Allegation	Resolution	Initial Loss (EUR)	Funds Recovered (EUR)	Net Loss (EUR)	Lessons Learned and Actions
Aug-19	Middle East, Eastern and Southern Africa	A director of a partner organisation was suspected of stealing funds.	They are under investigation by the state authority. Another NGO is responsible for recovery of lost funds.	0	0	0	Control remediation measures were made by the local Plan International office on identified weaknesses.
Dec-19	Middle East, Eastern and Southern Africa	A Plan International staff member involved in the selection of a partner organisation failed to declare a familial relationship with the partner organisation.	A conflict of interest was confirmed and the staff member was dismissed.	0	0	0	No further action was taken.
Feb-20	Middle East, Eastern and Southern Africa	A partner organisation was alleged to be diverting materials intended for beneficiaries.	Some misdistribution was identified.	161	0	161	Remediations were made on partner capacity building.
Feb-20	Asia Pacific	Petty cash was missing from a Plan International office on 3 occasions.	The perpetrator was not identified but warnings were given to 2 staff members for negligence.	2,304	0	2,304	Control remediations were made on control gaps identified and the case was reported to the police.
Jun-20	Middle East, Eastern and Southern Africa	A partner organisation was suspected of submitting fraudulent liquidation reports.	Fraud was not substantiated but serious control failures were identified.	0	0	0	The local Plan International office took over procurement and put in place partner remediations.

Jul-20	Asia Pacific	A whistleblowing report on non-compliance in a procurement process from a Plan International staff member raised a suspicion of fraud.	Several instances of non-compliance and manipulation of the procurement process were identified. Disciplinary action was taken against 3 staff members.	0	0	0	Improvement of controls on procurement were recommended.
Sep-20	Middle East, Eastern and Southern Africa	A Plan International staff member allegedly hired unqualified data collectors and was also involved in inflating project expenses.	Some recruitment irregularity and significant false activity reporting were identified. The staff member in question was put on a performance improvement plan and remediation measures were made. There was no actual loss as payments were withheld prior to the investigation.	0	0	0	No further action was taken.
Oct-20	West and Central Africa	A Plan International staff member was accused by colleagues of soliciting money from staff, procurement fraud and breaking the workplace safeguarding policy.	An investigation confirmed fraud and policy breaches. One staff member was dismissed and 5 others were given warnings.	1,131	1,131	0	Remediations were made on identified weaknesses and issues.

Nov-20	West and Central Africa	A Plan International staff member's advance payment was not repaid leading to a suspicion of fraud.	A member of Plan International's finance staff was responsible for the lost funds and negligence by their line manager was also confirmed. However, no disciplinary action was taken against either staff member. Recovery of lost funds was not possible based on legal advice.	1,524	0	1,524	Remedial measures were taken on control gaps.
Nov-20	Middle East, Eastern and Southern Africa	A Plan International staff member submitted a suspicious medical expense claim.	The attempted fraud was substantiated and the staff member was dismissed. There was no loss as the expense claim was not paid pending the investigation.	0	0	0	No further action was taken.
Nov-20	Asia Pacific	It was suspected that quotes on purchase order documents had been altered.	No fraud was identified.	0	0	0	Remediations were made for weaknesses noted in procurement processes.
Jan-21	Asia Pacific	A whistleblower alleged corruption in the selection process for a partner organisation.	A desk review found no basis to justify an investigation but remediations were made on weaknesses identified in the selection process.	0	0	0	No further action was taken.
Jan-21	Americas	A Plan International staff member was suspected of exchanging food aid coupons for cash with beneficiaries.	Fraud was identified from a third party rather than Plan International staff and was reported to the donor.	0	0	0	Fraud prevention controls were recommended.

Jan-21	Middle East, Eastern and Southern Africa	A partner organisation was suspected of paying partial salaries to promoters and asking them to submit false reports.	A staff member from the partner organisation was found to be responsible and resigned with one of their colleagues. The lost funds were repaid.	0	0	0	Remediation measures were made on weaknesses identified.
Feb-21	West and Central Africa	A staff member from a partner organisation alleged that part of a stipend had to be repaid to their management and that they were asked to submit false distribution schedules.	The allegations were not substantiated.	0	0	0	No further action was taken.
Feb-21	Americas	A Plan International staff member enrolled their own child in a Plan International programme.	The allegation was substantiated, warnings were given to 2 staff members and remediation measures were made.	0	0	0	No further action was taken.
Mar-21	Middle East, Eastern and Southern Africa	The falsification and deletion of procurement records led to a suspicion of fraud.	Errors were identified but no fraud. Remedial recommendations were put into practice.	0	0	0	No further action was taken.
Mar-21	Middle East, Eastern and Southern Africa	A whistleblower alleged that a Plan International staff member diverted aid items to sell for personal gain.	The allegations were proved against a Plan International member of staff and a former staff member. The staff member in question was dismissed and remediations were made.	126	0	126	No further action was taken.

Mar-21	Americas	A petty cash bank account was compromised and an unauthorised withdrawal was made by a third party.	The case was referred to the bank and the police and remediation control measures were implemented.	210	210	0	No further action was taken.
Mar-21	Americas	A Plan International staff member was alleged to also be employed by another agency and receiving a double salary.	The staff member's dual employment was confirmed and they resigned. The loss was defined as part of paid employment but was not recoverable.	3,300	0	3,300	Remedial measures to prevent a similar situation happening again were taken.
Apr-21	Americas	A third party attempted to gain a fee from a beneficiary in exchange for cash support from Plan International.	The local Plan International office supported the beneficiary to report the incident to the police.	0	0	0	No further action was taken.
Apr-21	Middle East, Eastern and Southern Africa	Multiple allegations of misconduct and corruption were made within an emergency response.	The whistleblower failed to provide details of the allegations which were unspecific except for the solicitation of gifts from Plan International staff members by a local manager. The allegation was not substantiated and the staff member named in the report denied providing gifts.	0	0	0	No further action was taken.

Apr-21	West and Central Africa	A safecall report alleged that a government partner gave kickbacks to Plan International staff to receive funding.	Partner misappropriation and staff negligence and misconduct was substantiated. The partner was blacklisted, the lost funds were recovered and disciplinary action was taken against 7 staff members.	0	0	0	No further action was taken.
May-21	Americas	There was an alleged conflict of interest in the recruitment of a consultant.	Errors were identified but there was no fraud. Remedial recommendations were put into practice.	0	0	0	No further action was taken.
May-21	Americas	A third party was advertising jobs pretending to be Plan International.	A local publicity alert was issued by the local Plan International office.	0	0	0	No further action was taken.
May-21	West and Central Africa	An internal control review revealed a possible fraudulent advance write off and a fraudulent double payment.	No fraud was identified during the fact finding review.	0	0	0	No further action was taken.
Jun-21	West and Central Africa	Plan International staff retained cash due to beneficiaries.	The staff were dismissed and the lost funds were recovered.	571	571	0	No further action was taken.
Jun-21	Americas	A third party attempted to gain a fee from beneficiaries in exchange for enrolment in a bogus Plan International programme.	Details of the scam were circulated to relevant parties.	0	0	0	No further action was taken.

Jun-21	West and Central Africa	A community member impersonated a beneficiary to gain a ration card.	Remedial action was taken in agreement with the donor and the correct beneficiary was given the ration card.	44	0	0	No further action was taken.
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