

Terms of Reference

TBC Food Card Process and System Audit

I. Background / Context

The Border Consortium (TBC), based in Thailand, has been working with refugees from Myanmar since 1984. TBC is the main provider of food, shelter and other forms of support to approximately 80,000 refugees, in remote camps in Thailand, located close to the Myanmar border. TBC is utilizing a cash card system to provide food assistance to the refugees, with a total 17,350 household cards and 130 camp-based vendors across the nine refugee camps.

TBC is seeking a consultant to conduct an audit of the food card process and system.

II. Scope of Consultancy

The consultant will conduct an internal control review of the food card systems – to evaluate and test the adequacy and effectiveness of the design, operation, controls, governance, and risk management processes associated with the food card system and its implementation in the field, focusing on the design and operating effectiveness of its internal control systems in order to determine:

1. The policies procedure, control, security, change management and operating system set up by TBC for the food card system was suitable designed to ensure that risks to achieving program objectives and preventing fraud are adequately managed. This would include aspects such as adequacy and effectiveness of financial and operational controls exercised by the food card vendors and suggestions of improvement, if any.
2. Whether food card policy and procedures ensure smooth and efficient implementation in the refugee camps and prevent fraud effectively.
3. Whether system and process implementation are in compliance with TBC and donor's policies, procedures, plans and regulations.
4. The financial information and supporting document in each process is accurate, reliable, timely and sufficient
5. Identify deficiencies in the system and opportunities to strengthen internal controls, increase efficiency and reduce risk to TBC including factors relating to system design, business processes and organizational structure, etc.

III. Expected Outputs/Deliverables:

1. An audit report on the adequacy and effectiveness of the internal control system of the food card process and system with equal emphasis on: (i) the effectiveness of the system in providing the project management with useful and timely information for the proper management of the project; and (ii) the general effectiveness of the internal control system in protecting the resources of the project.
2. A description of areas for improvement and any specific control weaknesses of the food card system and the audit procedures followed to address or compensate for the weaknesses.
3. Recommendations to resolve/eliminate the internal control system weaknesses.

IV. Qualifications:

To qualify for this appointment, the consultant:

- Have at least 10 years of relevant and professional experience in conducting internal control system review including food card and/or cash voucher/ system.
- Strong business acumen with understanding of economics, supply chain, marketing and finance.
- Possess relevant, professional qualifications in business process improvement/reengineering, cash transfer systems and organization design.
- Must demonstrate evidence of similar work done with organizations in different settings.
- Familiarity with non-profit organizational environments and dynamics.
- Preferably work or live in Thailand.

VI. How to Apply:

Interested consultants should send their CV and proposal no later than **4th December 2020** to Evoucher-EOI@theborderconsortium.org clearly indicating on the subject line as below:

“Proposal for TBC Food Card Process & System Audit”

The proposal must outline the following.

- Methodology
- Key activities and timeline
- Client references with at least 2 client referees with contact details
- Professional fee in local Thai baht
- Consultants’ availability

VII. Communication and Response:

For any information relative to this ToR, please direct all inquiries to

Evoucher-EOI@theborderconsortium.org

VIII. Supporting Documents

1. The Livelihoods Impacts of the Food Card System in Refugee Camps on the Thailand- Burma Border, 2019 Anna Pollock
2. External Assessment: Food Security and Livelihoods in Burmese Refugee Camps, 2017 Yuve Guluma
3. End Evaluation Food Card System Cash Transfer Pilot Programme, 2016 Betty Kweyu

If you would like TBC to share the supporting documents as outlined above, please contact

Evoucher-EOI@theborderconsortium.org

IX. No Obligation:

The submission of a proposal shall not in any manner oblige TBC to enter into a contract or to be responsible for the costs incurred by your organization in responding to this ToR.

X. Briefing Session:

TBC will organize a one hour briefing session to give background about TBC's food card and answer questions to the participants interested to submit the proposal on Monday 30th November 2020 in the afternoon.

For those who are interested to attend the briefing, please send your e-mail to

may@theborderconsortium.org.
