

The Border Consortium (TBC)

Terms of Reference (TOR) for an Organizational-wide Fraud Risk Assessment (FRA)

1. Background

The Border Consortium (TBC) has been working with refugees from Myanmar since 1984. TBC is the main provider of food, shelter, and other forms of support to over 100,000 refugees, in remote camps in Thailand, those located close to the Myanmar border, and those in Southeastern Myanmar.

TBC is committed to ensuring the highest standards of ethical conduct, transparency, and accountability. In line with this commitment, the organization seeks to conduct a comprehensive FRA to identify potential vulnerabilities and mitigate the risk of fraudulent activities across its various departments and functions. TBC practices a zero-tolerance policy on fraud and encourages whistleblowing.

2. Objectives

The primary objectives of this FRA are: 1. To identify and assess the risk of fraudulent activities within the organization, including TBC's sub-partner organizations. 2. To evaluate the effectiveness of existing fraud prevention, detection, and deterrence mechanisms. 3. To recommend improvements to strengthen the organization's anti-fraud controls. More specifically, the objectives are:

- a. To improve communication and awareness about fraud within TBC and among TBC's partners.
- b. To identify where TBC is the most vulnerable to fraud and what organizational structures, programs, and activities put the organization at the greatest risk.
- c. To know who puts the organization at the greatest risk.
- d. To develop or revise existing plans and policies to mitigate fraud risks and complement existing structures.
- e. To develop and increase TBC's capacity of investigative techniques and determine if fraud has occurred in high-risk areas.
- f. To assess anti-fraud controls including the identification of weaknesses and recommendations on how to improve organizational effectiveness and compliance.
- g. To comply with regulations and professional international standards.

3. Scope of Work

The consultant is expected to:

- a. Review existing policies, procedures, and controls (supply chain, food card system, cash assistance, etc.) related to fraud prevention and detection including TBC's sub-partners.
- b. Conduct group or individual interviews with key personnel from different departments and at all levels of the organization to gather insights into potential vulnerabilities and obtain a broader perspective on organizational culture.

- c. Administer anonymous surveys to all employees to assess their awareness of fraud risks, their perception of the organization's commitment to ethical conduct, and their understanding of reporting mechanisms.
- d. Examine financial records, transactions, and other relevant documentation to identify irregularities and historical patterns.
- e. Assess the organization's overall culture and awareness regarding fraud prevention.
- f. Evaluate the effectiveness of TBC's whistleblower reporting mechanisms.
- g. Analyze historical fraud cases, to identify patterns and areas for improvement.

4. Methodology

The consultant should employ a minimum of the following methodologies:

- a. Document review: Comprehensive review of standard operating procedures.
- b. Group interviews (focus groups): Facilitate group discussions with representatives from various departments and TBC's partners to capture diverse perspectives.
- c. Anonymous employee and stakeholder surveys: Distribute surveys to all employees to gather candid feedback on organizational culture, awareness, and potential areas of concern.
- d. Data analysis: To examine how TBC collects data and identify vulnerabilities that could be indicative of or lead to fraudulent activities.
- e. Case studies: Examine historical fraud cases to derive insights and recommendations.
- f. On-site observations: Conduct on-site observations to gain firsthand insights into the organizational environment.

This list is non-exhaustive. All applicants can and should offer additional methodologies in their proposals as they see fit.

5. Deliverables

The consultant will submit the following deliverables:

- a. Preliminary findings report within the first 15 days of the consultancy clearly stating what changes in the consultancy's remaining days might need to be adjusted from the original proposal based off their findings so far.
- b. Draft a final report outlining identified risks, vulnerabilities, and recommendations within 3 days before the conclusion of this consultancy. Note that TBC will provide feedback to the consultant before they finalize the draft report.
- c. Submit the final report within 3 days after receiving TBC's feedback.

6. Reporting



The consultant will report directly to TBC's focal point for this consultancy, the Program Management Specialist, who will have overall oversight including the facilitation of access to relevant personnel and information. For any additional information relative to this TOR and the recruitment process, please direct all inquiries to:

+66 (0) 2238-5027-8 or hr@theborderconsortium.org.

7. Budget and Timeline

The budget for this engagement, inclusive of travel cost, should be clearly outlined in the consultant's proposal. The consultant is expected to complete the assessment within a time frame of 20-30 days. Consultants should write their proposals, inclusive of a specific timeline, that does not exceed the range of consulting days stated above.

8. Qualifications

The consultant should have a proven track record in conducting fraud assessments, relevant professional certifications, and experience working with organizations of similar size and complexity. To qualify for this appointment, the consultant:

- a. Must have no less than 10 years relevant and professional experience of active engagement in the field of anti-fraud, corruption, abuse, and waste or other related fields. Being a Certified Fraud Examiner (CFE) is not mandatory but preferred.
- b. Will possess relevant, professional qualifications in anti-fraud processes.
- c. Must have demonstrated evidence of similar work done with organizations in similar settings.
- d. Will preferably have familiarity with non-profit organizational environments and dynamics.

9. Proposal Submission

Interested consultants should submit their technical proposals, including a detailed methodology, timeline, the deliverables, and budget by **March 31, 2024**, to hr@theborderconsortium.org. Applicants' submissions should also include a resume, cover letter explaining one's suitability for this consultancy, and 3 professional references.

When submitting the proposal, the subject line must read: "**Proposal for TBC's Fraud Risk Assessment.**" Only short-listed candidates will be contacted. The successful applicant will be chosen in April and must be available to start the consultancy in May or June and complete it in full no later than **June 28, 2024**.

10. Selection Criteria

TBC is an equal opportunity employer. The selection of the consultant will be based on qualifications, relevant experience, proposal quality, and cost-effectiveness.

11. No Obligation Clause

The submission of a proposal shall not in any manner obligate TBC to enter into a contract or to be responsible for the costs incurred by the applicant or their organization in responding to this TOR.