

The Border Consortium (TBC)

Terms of Reference for a Fraud Risk Assessment

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 Fraud Risk Assessment (FRA) to identify potential vulnerabilities and mitigate the risk of fraudulent activities. 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 refugee camps that TBC operates, including TBC's sub-partner organizations who have overall oversight, management, and governance over the camp structures and operations.
2. To evaluate the effectiveness of existing fraud prevention, detection, and deterrence mechanisms in the camps, with a specific focus on the role of camp management/governance bodies in the delivery of humanitarian services.
3. To recommend improvements to strengthen anti-fraud controls and develop a mitigation plan addressing identified fraud vulnerabilities associated with camp management practices and humanitarian service delivery.

Additionally, TBC endeavors that this FRA will more broadly support the organization to:

- a. To improve communication and awareness about fraud amongst partners and within the camps.
- b. To identify where our partners and the camps are the most vulnerable to fraud and what organizational structures, programs, and activities put them at the greatest risk, including the use of camp management/governance actors and entities for humanitarian service delivery.
- c. To develop or revise existing plans and policies to mitigate fraud risks and complement existing structures.
- d. To develop and increase TBC's partners' capacity in investigative techniques and ability to identify the occurrence of fraud, especially in higher-risk areas related to camp management and service delivery.
- e. To assess anti-fraud controls, including the identification of weaknesses and recommendations on how to improve partner and camp effectiveness, compliance, and operations.
- f. To comply and align operations with regulations and professional international standards.

3. Scope of Work

The consultant is expected to:

- a. Review existing policies, procedures, and controls related to fraud prevention and detection of TBC's partners and the refugee camp ecosystems, with a specific focus on the role of camp management/governance entities in service delivery.
- b. Conduct group or individual interviews with key partner representatives, working groups, committees, and in-camp stipend staff to gather insights into potential vulnerabilities related to camp management and humanitarian service delivery, and obtain a broader perspective on how the camps function.
- c. Administer anonymous surveys to assess stakeholders' awareness of fraud risks, their perception of their organization's commitment to ethical conduct, and their understanding of reporting mechanisms. These surveys should also examine vulnerabilities within governance structures and service delivery models such as supply chains, warehouses, and the food card system.
- d. Examine financial and other relevant documents and transaction processes, to identify and recommend controls to increase and improve fraud risk mitigation, particularly in areas involving camp management and governance.
- e. Assess TBC's partners' and camp communities' overall culture, attitude, aptitude, knowledge, and awareness regarding fraud, with a focus on governance structures.
- f. Evaluate the effectiveness of TBC's whistleblower reporting mechanisms as they relate to their partners, camp governance, the camps, and service delivery.
- g. Analyze historical fraud cases, particularly those involving camp management/governance entities and service delivery, to identify patterns and areas for improvement.

4. Methodology

The consultant should employ a minimum of the following methodologies:

- a. Desk review: Comprehensive review of standard operating procedures, policies, and other relevant documentation, particularly those related to camp management and governance in humanitarian service delivery.
- b. Group interviews (focus groups): Facilitate group discussions with representatives from various camp partners to capture diverse perspectives, with a focus on the role of governance bodies in service delivery and fraud vulnerabilities.
- c. Anonymous surveys: Distribute surveys to gather candid feedback on organizational culture, fraud awareness, and potential areas of concern, including fraud vulnerabilities tied to camp governance and service delivery models. This should also explore ways in which TBC could improve support for partner initiatives related to fraud.
- d. Data processing analysis: Examine how TBC's partners collect data and identify vulnerabilities that could be indicative of or lead to fraudulent activities, especially in camp management structures.
- e. Case studies: Examine historical in-camp fraud cases, particularly in relation to governance and service delivery, to derive insights and recommendations.

f. On-site observations: Conduct on-site observations to gain firsthand insights into the complex ecosystems of the refugee camps, with a specific focus on governance entities and their role in service delivery.

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

5. Deliverables

The consultant will submit the following deliverables:

- a. Preliminary findings report within the first 10 days of the consultancy to ensure that the FRA remains on track. This should include preliminary findings on fraud vulnerabilities tied to camp management/governance bodies in humanitarian service delivery.
- b. Draft a final report outlining identified risks, vulnerabilities, and recommendations within three (3) days after the conclusion of this consultancy. This report should specifically address the fraud risks associated with camp management/governance entities and propose a mitigation plan to address these vulnerabilities. TBC will provide one (1) round of feedback to the consultant before they turn the draft into the final version.
- c. Submit the final version within three (3) days after receiving TBC's feedback.

6. Reporting

The consultant will report directly to TBC's focal point for this consultancy, the Organizational Support Director, who will have overall oversight including the facilitation of access to relevant stakeholders and information. For any additional information relative to this opportunity 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 should be clearly outlined in the consultant's proposal. The consultant is expected to complete the assessment within a time frame of no more than 20 days. Consultants should write their proposals, inclusive of a specific timeline, that does not exceed the range of consulting days stated above. The consultant should be available to completely conduct and finish this assessment by the end of February 2025.

8. Geography

The consultant will be based in Bangkok but will be required to travel to the Thailand-Myanmar border to conduct in-person assessments within the refugee camps. On-site visits to the camps are crucial to understanding the local governance structures, management practices, and the camp operations that contribute to the overall fraud risk environment. The consultant should be prepared for extensive travel and in-camp observations throughout the consultancy period, as these site visits will play a key role in gathering accurate and comprehensive data.

9. Qualifications

The consultant should have a proven track record in conducting fraud assessments, relevant professional certifications, and experience working with nonprofit organizations of similar size and complexity. The consultant is expected to carry themselves in a professional and culturally competent way, especially as they will be working in a very sensitive environment. 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 the anti-fraud discipline.
- c. Must have demonstrated evidence of similar work done with nonprofit organizations in similar settings.
- d. Must have familiarity with nonprofit environments and dynamics including the low-resource limitations unique to this sector.

If the consultant is not a national applicant, they must have a valid passport and can ensure that they can enter the country without delay. If the applicant is not eligible for a visa on arrival, they must apply for one in their home country. TBC will not support this process in anyway. All potential applicants are kindly asked to contact their nearest Thai Embassy for information **before they apply to this opportunity to assess the feasibility of being able to conduct this FRA.*

10. Proposal Submission

Interested consultants should submit their technical proposals, including a detailed methodology, timeline, deliverables, and budget by **November 29, 2024**, to hr@theborderconsortium.org. Applicants' submissions should also include an updated resume, cover letter explaining one's suitability for this consultancy, and three (3) professional references from their three (3) latest employers.

When submitting the proposal, the subject line must read: "**Proposal for the FRA.**" Only short-listed candidates will be contacted. After interviews are conducted the successful applicant will be contacted in either November or December. The successful applicant must be available to start the consultancy no later than mid-January 2025.

11. 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.

12. 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 applying to this opportunity.