TERMS OF REFERENCE (TOR)

‘Critical Assistance for Forcibly Displaced Persons along the Thai-Myanmar Border 2026-2027’

Funding By
Misereor and Katholische Zentralstelle für Entwicklungshilfe e.V (KZE);
and
Caritas Germany

1. PURPOSE OF THE EXTERNAL AUDITING

COERR Foundation (COERR), as the implementing partner of this grant contract, is seeking quotations from qualified independent auditors and/or audit firms for the provision of independent audit services for the following project:

Project Name: Critical Assistance for Forcibly Displaced Persons along the Thai-Myanmar Border (PROTECT & INFLUX)

Project Number: 328-900-1082 Z, P.328-2025-003

Country /Area: Thailand, 9 Refugee Camps along the Thai-Myanmar border (3 camps in Tak province + 1 in Kanchanaburi + 1 in Ratchaburi + 2 in Mae Hong Son + 2 in Mae Sariang)

Start date of Project: 01/01/2026

End date of Project: 31/12/2027

Funding sources:

Donors	Amount
Misereor	€ 36,500
KZE	€ 700,000
COERR	€ 94,000
Caritas Germany	€ 171,500
Total Project Cost	**€ 1,002,000**

EUR 1 = THB 36.50
Caritas Germany contributes €8,650 for Safeguarding Training Budget in additional to the total €171,500, and this is outside the scopes of Misereor/KZE Project 328-900-1082 Z.

Summarized Description of the Project

The humanitarian crisis along the Thai-Myanmar border remains complex and protracted, marked by decades of massive displacement. This situation has now become increasingly critical due to the ongoing violent civil war in Myanmar while, at the same time, severely impacted by drastic reductions in international aid funding particularly from the US Government resulting in shortages in food, healthcare, education, and protection services for both the displaced persons who have long been living in the 9 refugee camps, as well as the influx of new refugees fleeing from the armed fighting and hiding in the caves and jungles along the Thai-Myanmar border.

In response to their vital needs, COERR proposes this consolidated project with two critical components, targeting highly vulnerable Forcibly Displaced Persons (FDPs) from Myanmar who are both in and outside the camps:

Component 1: "PROTECT" – Child Protection services for 108,167 refugees (56,110 female; 52,057 male) residing in nine camps along the Thai-Myanmar border. These include both long-term camp residents and newly arrived children fleeing violence in Myanmar, many of whom entered unofficially and lack access to basic services. Notably, 42% of the camp population are children under 18.

Component 2: "INFLUX" – Emergency humanitarian assistance for newly displaced persons hiding in border forests, caves, or in Temporary Designated Areas (TDAs) overseen by the Thai military. UNHCR estimates that over 600,000 people are currently displaced in Southeast Myanmar (Kayin, Kayah, Mon, and Tanintharyi), many of whom COERR has reached in the previous project phase. This project aims to expand that lifesaving support.

The Goal and Objectives of this Project as well as the Cost Plan for the 24-month project activities are described in the Project Contract (Annex I).

2. SCOPE OF WORKS

The audit contract template, including the required contents of the audit report, as well as the guidelines on voucher management, are provided in Annex II and Annex III of this Terms of Reference (TOR).

3. METHODOLOGY, SCHEDULE AND LOCATION

The auditing service shall be conducted in accordance with the Project Contract and the relevant national regulations as well as internationally recognized auditing standards.

The audit reports and audited financial statements will be submitted to the back-donors and COERR for period every 6 months including financial numbers of project-to-date.

The schedules of the semi-annual audit reports are as followings:

- Y1 (2026) mid-term audited report – not required
- Y1 (2026) final audited report – within 31 March 2027
- Y2 (2027) mid-term audited report - within 30 September 2027
- Y2 final audited report - within 31 March 2028

The audit field work shall be made mainly at the CBCT Building in Bangkok where is the head office of COERR. All the consolidated financial documents involved in execution of this Project shall be provided as necessary by COERR in order to perform the service.

4. ELIGIBILITY AND COMPLIANCE REQUIREMENTS

Qualifications of Bidders:

- The audit firm and the lead auditor shall be duly qualified, be a member of a recognized national accounting or auditing professional body, and hold a valid Certified Public

Accountant (CPA) qualification. The auditor and/or audit firm shall undertake the audit engagement in accordance with the International Standards on Auditing (ISA) and applicable professional ethical standards.

- The bidder must be a legal entity with the legal capacity under Thai law and must conduct business in Thailand.
- The bidder must not be in the process of dissolution, liquidation, or bankruptcy.
- The bidder must not have any conflict of interest with other bidders participating in this tender process and must not engage in any conduct that restricts or unfairly impedes fair competition.
- The interested bidder must enter into a contract directly with COERR Foundation.
- The auditor assigned to this project must be a Certified Public Accountant (CPA) licensed by the Federation of Accounting Professions (FAP) of Thailand.
- The bidder must perform the audit in accordance with the Thai Financial Reporting Standards (TFRS) and the International Financial Reporting Standards (IFRS).
- The bidder must comply with the ethical requirements prescribed under the Accounting Professions Act.
- The bidder should have experience working with COERR Foundation and/or conducting audits of the projects implemented by non-profit organizations.
- The independent auditor and/or audit firm shall agree to maintain the confidentiality of all information obtained during the course of the engagement and shall use such information solely for the purpose of performing the audit services.

5. PROCEDURE FOR CONTRACT AWARDING

Once the audit proposals or quotations have been received and reviewed by COERR, the evaluation will be conducted by the Bid Evaluation Committee and finalized within seven (7) working days following the submission deadline.

The selection criteria are as followings:

- Proven experience and qualifications of the audit team, including experience in auditing projects funded by Misereor/KZE and/or non-profit organizations (50 points);
- Financial proposal (50 points)

Following the issuance of the final award notification, the audit contract shall be submitted to MISEREOR – Bischöfliches Hilfswerk MISEREOR e. V. (The German Catholic Bishops' Organization for Development Cooperation) for approval and signature via DocuSign within ten (10) working days.

The contract language shall be English. Accordingly, the Independent Auditor's Report and the Financial Statements must be prepared and submitted in English.

6. SUBMISSION OF PROPOSALS / QOUTATIONS

Interested parties shall submit their audit proposals, including information on the qualifications and relevant experience of the audit team, to COERR no later than 3:00 p.m. on **27 November 2026** (the deadline for submission of proposals).

Contact persons for more information required:

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Method of Submission: Digital format through E-mail.