

Internal Control

CAT Telecom Public Company Limited be aware of the importance and placement of internal control systems, which are guidelines to support corporate governance (Good Governance), using the principles of good internal control COSO standards (The Committee of Sponsoring Organizations of the Treadway Commission) is defined as a framework for operations to increase efficiency and effectiveness in operations. To perform duties in accordance with the laws, rules and regulations relating to. Financial reports are accurate and reliable, as well as to accomplish operations according to the purpose.

CAT deployed an integrated internal control system in conjunction with the risk management system and link to the internal audit in accordance with the regulations of The State Audit Commission (SAC) , which are the 5 elements, as follows:

1. Control environment

CAT has an organizational structure, a clear chain of command appropriate to the changing environment, including the delegation of authority, responsibility and specified job (Job Description) to employees at each location appropriately. Along with defining indicators (Key Performance Indicators KPIs:) to guide and evaluate the performance of employees at all levels to meet the goals of the organization. Ongoing training to develop employees ' skills (Competency) in various specializations, covering all groups as well as prepare/update task map (Work Flow) and operating manuals that used to work, is always present.

2. Risk assessment

CAT has followed the steps of the risk management process of the COSO ERM (COSO Enterprise Risk Management) by assessing the risk of both internal and external factors affecting the achievement of organizational objectives is sufficient and define the control activities to manage the risk to an acceptable level. And identify those responsible, and the processing time significantly. Including risk management and internal control committee oversees the risk management and internal controls of the Company in accordance with the standard. The rules and guidelines of good corporate governance. Policies and strategies for risk management in an efficient and appropriate to the business environment.

3. Control activities

CAT defines control activities are appropriate and consistent with the risk management process. To prevent or reduce damage Errors that may occur. And be able to achieve the objectives of the internal control such policy. Procedures Define the authority and approval of each management level. Separation of duties to perform important tasks or jobs are vulnerable to damage. A review cases of conflict of interest (Conflict of Interest) etc.

4. Information and Communication

CAT provide information to support the operations and activities of the Company. To help related duties as responsibilities efficiently and effectively. Including communication between management and employees in both official and unofficial. In order to resolve the problems / weaknesses occur promptly. Provide a channel of communication with internal and external agencies where appropriate. Which outsiders can search through the company. www.cattелеcom.com Intranet for communication and exchange of learning within organizations.

5. Monitoring and Evaluation

System Evaluation of CAT in all activities scheduled to take place continuously and consistently. The follow-up during the operation (Ongoing Monitoring) and Separate Evaluations, such as The Control Self Assessment : (CSA) regulations of the State Audit Commission, including the 2544 assessment, controlled independently (Independent Assessment: IA) by the office of internal audit. Ensuring that adequate internal controls are defined appropriately. Efficient and practicality. Any found in an audit and review have been revised accordingly and timely. In line with changing circumstances

