

Title : Documentary Review System Prior to Payment  
of the Port Authority of Thailand.  
: A Case Study on the Audit and Operational  
Division officers.

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Sept, 5 , 1993

This research is to study the procedure and evaluate the documentary review system of the Port Authority of Thailand. It studies the way of work for each step the flow of document and financial documents upon payment. It analyses problems and their sources obtaining to the documentary review prior to payment. And it suggests ways and means for a resolution of the said problems beneficial for an improvement of the documentary review to be more efficient than it was in the past.

This research is based on a reviews of documents vis a vis a field research via questionnaire delivery and interviews the operating and other relevant personnal of the

Audit and operational department. From the study it was found :

1. That the majority of the audit officers are male 46 years of age and higher, and graduated at a Bachelor's Degree level. With regard to other relevant financial officers, the majority of them are male, 18-35 years of age and also graduated at a Bachelor's Degree level.

2. That the documentary review system of the Port Authority of Thailand meets the source standard as practiced by the office of the Auditor general of Thailand.

3. That there is the way of work for each step of the flow of documents. The study also revealed what type of documents are required prior to payment.

4. That based on their opinions, the other relevant financial officers are satisfied with the way the documentary reviews is being carried out. They also are confident that the Audit and Operational Division operates in accordance with the rules and regulation set forth by the Port Authority of Thailand. This, in turn, helps prevent corruption and expedite the auditing along the line the high administrators have set up.

5. That in order to meet the deadline, the auditors should possess the following qualifications and capabilities:

- They should hold a B.A. degree or its equivalent, having a reasonable knowledge in auditing;

- They should be well-versed with the rules and regulations on payment as set forth by the Port Authority of Thailand;

- They should be been at abservation, human relations, and capable of coordinating work with other units;

- They should be firm and neutral in prioritizing the work fairly;

- They should ceaselessly acquire knowledge relevant to their work; and

- They should have a work plan and its follow-up there of.

In the end, it is suggested that the Audit and Operational Division possess sufficient and efficient personel, a coordination on the quantity of work in accordance with the time avaiable for auditing. And there should also be a training program aimed at facilitating an understanding of the system and a research on documentary operations.