

Enclosure 3

Details of Head of Internal Audit

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Name	Mr. Vacharachai Somboonying
Title	Internal Audit Manager
Education	<ul style="list-style-type: none"> - Bachelor Degree in Finance - Master of Science, Corporate Governance, Chulalongkorn University
Working Experience	2008 – present – Internal Audit Manager
Training	<ul style="list-style-type: none"> - Skills for Auditor in-chart Program – The Institute of Internal Auditor of Thailand - Internal Audit Risk Assessment and Internal Control, Federation of Accounting Professions - Prepare for Certification of Internal Auditor (CIA), Chulalongkorn University
Duties and Responsibilities	<ol style="list-style-type: none"> 1. Prepare the Charter on Power, Duties, and Responsibilities of the Internal Audit Department. 2. Define the purposes, goals, and scope of internal audit, set up an annual audit plan, long-term audit plan, and annual budget, and report the operation result based on the audit plan and fixed budget. 3. Prepare the Internal Audit Manual as well as the Internal Audit Standard. 4. Manage the Internal Audit Department, and oversee the internal auditors' performance at all levels, and organize the structure, allocate the internal audit affairs, and allocate resources of the Internal Audit Department. 5. Prepare the audit program, and assess the adequacy and proficiency of the Company's internal control system and operation quality as assigned. 6. Assess the reliability and accuracy of financial information and operating information. 7. Inspect to ensure that the operations of every department are in line with the policy, goals, objectives, work plan, and regulations of the Company and other related laws. 8. Review the methods used to prevent the loss of properties, and assess whether the resources are used safely, cost-effectively, and efficiently or not. 9. Review the auditing report, provide advice for further improvement, and follow up the performance based on such advice. 10 Formulate the working standard, and review whether the internal auditors perform as per the established standard or not.

	<ol style="list-style-type: none"> 11. Arrange the cost and expense calculation system used in auditing, and control the auditing plan. 12. Prepare the auditing report to be proposed to the Management, the Audit Committee, and the Board of Directors. 13. Follow up the work performance to ensure that it is in line with the established purposes in order to boost the Internal Audit Department's work efficiency for the Management. 14. Select and develop the internal auditors at all levels to enhance the auditing knowledge and skills enabling them to attain the established goals. 15. Arrange the work performance evaluation for every worker at all levels in the Internal Audit Department. 16. Provide advice, comments and suggestions, guideline on compliance with rules, orders, and internal control of the organization. 17. Perform other special tasks assigned by the Management, and the Audit Committee. 18. Coordinate with the Management, Audit Committee, external auditors, advisors, and executives of related agencies.
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