



Appendix 3: Details of Internal Auditor

Details of FPI's Head of Audit and Head of Compliance

The company outsourced an external agency, ACC-PLUS Consultant Company Limited, to inspect the internal control system of the company. The head of the internal control audit team has the qualifications, education and work experience as follows:

Name – Surname Miss Wanna Maruengnon

Position Managing Director

Education

Bachelor Degree Accountancy, Chulalongkorn University

Certification Audit, Thammasat University

Master Degree Business and Administration, Chulalongkorn University

Training

Internal Audit Training: Fraud investigation organized by the Federation of Accounting Professions

COSO Workshop 2013: The latest internal control system framework

Class 3/56 by the Federation of Accounting Professions

Workshop: Risk assessment methods for internal audit planning

Class 3/55 by the Federation of Accounting Professions 2011

Workshop Assessment of COSO –ERM internal control system of each work system

Audit Committee Program ACP No. 42/2013

Director Accreditation Program-DAP No. 99/2012

Certified Public Auditor No. 4170

Experience

Managing Director of ACC-PLUS Consultant Company Limited 1994 – present

Independent Director and Auditor of PAE (Thailand) Public Company Limited 1994 – present

Accounting advisory, accounting system and tax of Far East Legal Company Limited 1995 – present

Independent Director and Director of Audit Committee of Picnic Corporation Public Company Limited 1991 – 2013



Responsibility and duty of the head of internal auditor

1. Allocate internal auditors' team by separating tasks, responsibilities according to the subjects that are examined.
2. Review and control the performance standards of internal auditors to ensure that they have complied with the standards laid down.
3. Prepare annual audit plan to consider, propose and seek approval from the Audit Committee.
4. Prepare information in the notification of the audit work, make appointment and request information.
5. Review the audit program of each subject that is audited according to the annual audit plan to meet the audit objectives following the guidelines and corporate's goals.
6. Assess adequacy, reliability and timelessness of the company's internal control system.
7. Review the audit report and follow up the performance as suggested.
8. Prepare the audit report to the management and the Audit Committee.
9. Develop the internal audit team at all levels to have knowledge, competency, as well as, evaluate the performance of the auditor.
10. Provide advice and recommendations on internal control systems and risks to various departments.
11. Check to ensure that the company has complied with rules and regulations, working policies and related laws. Also, check to ensure that the company's assets are owned by the company and have proper control and storage to ensure the operation of the company. Moreover, also check the operation of the affiliated companies are accurate, concise, efficient and effective in accordance with the goals.
12. Prepare the summary report of the audit together with suggestions and follow up the results.
13. Review connected transactions.
14. Acting as secretary in the Audit Committee meeting of the company.