

## Attachment 3

Details of the head of the internal  
audit and the supervisor of the company  
compliance

## Ms. Sarawadee Poolthian

### LICENSE

- Tax auditor

### EDUCATION

- Bachelor of Business Administration, Accounting, Ramkhamhaeng University

### OPERATION

- 2012-Present : Director, Acconsult Service Company Limited  
Director, A Click Audit Company Limited  
Director, ST&S Audit Company Limited
- 2003-2011 : Assistant Manager / Head of the Inspection Division / Audit Officer ST & Associates Audit Co., Ltd.
- 1995-2002 : Assistant Accounting Manager / Accountant Bangkok RIA Company Limited

### COURSE

#### TRAINING / SEMINAR

Year 2013 – 2019

- : Taxation system, complete with accounting standards
- : Summary of accounting principles and specific accounting issues of TFRSs for NPAs
- : TA 3/62 Taxation, complete system with accounting standards
- : IT Audit for Non IT Auditor Class 4/61
- : Moving towards the 2nd decade of the TA Association: New Tax Law 2018 and the Direction of Accounting Standards for SMEs “(Version 3)

- : Deep dive into the report writing of the new certified public accountant
- : Update the audit standards 2017-2018 and lessons from the report New Certified Public Accountant
- : Taxation and auditing standards

Year 2013 – 2019

- : Financial statement analysis for entrepreneurs Department of Business Development
- : Meeting and exchange of opinions regarding the assessment of internal control systems of public limited companies with plans to do IPO
- : The Framework for Internal Audit Effectiveness: The New IPPF Updating International Professional Practices Framework (IPPF)
- : Enhancing the quality of business management for service businesses through the e-Filing system, version 14, Department of Business Development

**COURSE**

**TRAINING / SEMINAR**

Year 2013 – 2019

- : Update of Tax and Accounts Class 1/58
- : The bookkeeper has complied with the law no. 2/2015
- : COSO 2013 The latest internal control system guidelines
- : The Internal Audit Training Program Class 9, consisting of
  - Administration of Internal Audit Department
  - Internal audit roles and responsibilities
  - The role of counseling to create added value
  - Internal Audit Operations, Information Systems
  - Assessment of COSO-ERM's internal control systems for each system including case studies
  - Annual Audit Management Planning
  - Audit Process. How to plan the system audit work.
  - Audit Process, paper making techniques and methods Field inspection
  - Internal Audit Operations, Information Systems (System IT Auditing)
  - Report method of inspection
  - Quality assurance of internal audit work
- : Project to promote ideas Winged in the accounting profession With the Faculty of Commerce and Accountancy, Thammasat University
- : Seedlings, Quality Accounting Office Department of Business Development
- : 12 hours training of tax auditors And Institute of Professional Accountants Development, Master of Business University
- : CIA Part 1 Tutoring Project with the Institute of Professional Accountants, Graduate Business University
- : Preparation of the internal audit department for companies to be listed on the Stock Exchange of Thailand