

## 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 – 2020

- : Techniques and points to be aware of for accountants for internal control and accounting system improvement.
- : Tax and Accounting for SMEs
- : System of Taxation and Accounting Standards
- : Summary of Accounting Principles and Maintaining Specific Key Issues of TFRSs for NPAEs.
- : TA 3/62 System of Taxation and Accounting Standards
- : IT Audit for Non-IT Auditor Class 4/61

- : Stepping into the 2nd decade of the TA Association: New Tax Law 2018 and the SMEs Accounting Standards Direction "(Class 3)
- : Insights into the writing of a new independent auditor's report Profile of internal audit supervisor (continued)

### COURSE

#### TRAINING / SEMINAR

Year 2013 – 2020

- : Update of auditing standards for 2017-2018 and lessons from the report.  
New Certified Public Accountant
- : Taxation and Auditing Standards
- : Analysis of financial statements for entrepreneurs Department of Business Development
- : Meeting and exchange of opinions on the assessment of the internal control system of a public limited company that plans to conduct an IPO.

## COURSE

## TRAINING / SEMINAR

Year 2013 – 2020

- : The Framework for Internal Audit Effectiveness: The New IPPF Updating International Professional Practices Framework (IPPF)
- : Enhancement of Business Management Quality for Service Businesses by Electronic Financial Statement Receiving Service (e-Filing) Class 14, Department of Business Development
- : Update Taxation and Accounting Class 1/15
- : The bookkeeper practices in accordance with the law No. 2/2015.
- : COSO 2013, the latest internal control system framework
- : Training for receiving the Internal Audit Certificate, Class 9, consisting of
  - Internal Audit Department Management
  - Roles and duties of the internal audit
  - Counseling role to create added value
  - Performing Internal Audit in Information Systems
  - Evaluation of the COSO-ERM internal control system of each work system with case studies.
  - Annual audit management work planning
  - Audit Process Method for planning the audit work system.
  - Audit Process Techniques for preparing working papers and methods
- Check in the field Profile of internal audit supervisor (continued)
- Internal Audit for Information Systems (System IT Auditing etc.)
- detection of fraud
- Method of inspection report
- Quality assurance of internal audit work
- : Seminar Project Stick to the accounting profession With the Faculty of Commerce and Accountancy, Thammasat University
- : Tonkla, Quality Accounting Office Department of Business Development
- : 12 hours training of tax auditors With the Institute of Accounting Professional Development, Master of Business Administration University
- : CIA Tutoring Project Part 1 with the Institute of Accounting Professional Development, Master of Business University
- : Preparation of the internal audit department for companies to be listed on the Stock Exchange of Thailand