



The Institute of Internal Auditors of Thailand

Certificate of Continuing Professional Education

Mr. Voravut Kiattiyofuengfu

has completed the course

Internal Audit Procedures

Auditing 14.0 CPE Credits

6-7 August 2019

Bangkok, Thailand

as witness



**The Institute of
Internal Auditors
Thailand**

*Mrs. Chantana Suebsin
Chairman of The Board*