



Grant Thornton anywhere in the world applies an own methodology denominated **Horizon** in the development of its services, this document provides information on this approach...

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The advances in the technology and the communications have allowed a change to radically approach of the services to our clients. In Grant Thornton we have used those modern developments to create a new model for our product of audit: **Horizon**. This is basically because the philosophy of Grant Thornton International has been always the one to lead the technological way.

Horizon is a modern product of audit that uses for its implementation a software property of Grant Thornton International (GTI) based on the highest technology. It allows us to catch information on its business and of improving our reception of how it operates. This information is of maximum value for the audit's result that practices, increasing to this approach and depth its analysis. In the same time it is a significantly change in the way in that our company organizes and makes the audit processes. **Horizon** allows us to observe the operative subjects more meticulously they arise from our work and the risks that your business can incur that they are of true importance for its company.

How it will benefit to its company this new Horizon toll?

Horizon sensibly increases the benefits of the audits made by Grant Thornton granting to its clients important advantages:

Better approach

Horizon is a supervised service exclusively by the partners of our firm. They count with ample experience in the implementation of this tool and they design the key stages of the process to assure that the audit approach in effective form and it responds to its necessities and expectations. This new approach of Grant Thornton takes to the audit beyond the tests of individual transactions or balances, to concentrate in the revision and analysis of the information of its own company. This change of approach helps us to emphasize the risk factors that could have an important impact in their business.

Horizon is concentrated in areas of true interest and allows to identify and to operate on the potential problems that arise when implementing the audit and offers a product of high added value, through efficiency, of recommendations that do simultaneously to the economy and they grant effective solutions to its business.

An innovating use of the Informatics Technology

Horizon uses a system and methodology on windows. The key elements within Horizon are their informatics tools, GTI Explorer and audiCare.

GTI Explorer put an important emphasis in the understanding of its business and endorses the work of the professional of our firm in all the stages of the audit process. This software allows the audit teams to generate the programs that are designed for each specific situation of the client.

GTI Explorer allows the option to carry out an audit "without papers", for which the planning, execution and revision are electronically documented. This latest approach helps to offer advising to our clients in more extensive and proactive ways.

Also specific modules of audit have been developed that respond to the own requirements of each sector of the production, the commerce or the services, in that way so that it can identify unique subjects of audit or that they only happen in some sectors of the economy, extending the approach of the audits in each one of such.

AuditCare is a support tool that allows to document, to evaluate and to prove the design and operation of the system of internal control in the audited organizations. Additionally, it allows carrying out evaluations of Corporative Governments and supports the process of elaboration of Maps of Risks. This software considers in its development the international application of the approach COSO (ISA 315 and 330), practices associated to the ISA the 240 (fraud) and best practices of corporative governments at international level.

The use of technology on the part of the company's member of Grant Thornton reflects the way with which their own clients make businesses. Another one of the electronic tools of Horizon allows the auditors to collect financial data of the company and electronically to analyze them of different forms, offering of this form a valuable internal vision of its business.

In as much the development of these tools of computing technology grows, Grant Thornton will continue introducing new the software and modifying the existing versions, to maximize the benefits of the audits.

Global Approach

Horizon has been designed to assure that our clients receive services of audit anywhere in the world based on uniforms standard with identical systems of software. Horizon is a service of audit in constant evolution, and for that reason our philosophy is the one to persecute a permanent renovation of its technological tools, based in our already recognized international experience.

Horizon represents the most modern approach for the handling of its business and this important investment that we have carried out in the project highly reflects the technological approach of all our organization. Whatever it is the size of its company, in any place of the world where it operates, Horizon is the designed tool to satisfy the specific necessities of its business.



2008

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