

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

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The auditCARE is an application of software developed by Grant Thornton for to document, to evaluate and to verify the internal controls and is of exclusive use for its professional personnel anywhere in the world. The objective of **auditCARE** for the internal control includes the area of work of Committee of Sponsoring Organization's (COSO), which Includes controls of corporative government as different levels of activities of the clients of the organizations. The team of audit of Grant Thornton uses **auditCARE** for:

- To document the Corporative Government, procedures and controls (environment control, monitoring, information and communication, technologic information).
- To document cycles, activities procedures and controls.
- To set designs of effectiveness for the corporative government as for the activities of control levels.
- To identify important processes that they hit the critical evaluation to the financial statements.

- To identify the key controls for the financial statements or internal controls in the audit report.
- To select an effective and efficient method to verify the key controls (investigation and observation, samples, execution of the work or computing attendance for the audit techniques.
- To generate the tests of control programs and to transfer the program to the **Explorer** (*) to be fit and to be executed

(*) Exclusive Grant Thornton's Audit software, who allows to plan, to document and to generate programs of audit for application of substantives test. One is based, among other antecedents, in the results of the application auditCARE.

The features of auditCARE include the ability of:

- To go easily simple and through complex subjects.
- To adjust to the situation of the client, even as duplicating the cycles or describing controls according to is appropriate.
- To give to documentation enclosing electronic documents such as Word or PDF for the processes and controls is appropriate.
- To operate with more of a user through revisions according to the functions.
- To give diagnosis information, such as incompatible duties and controls missed or avoided in the determination of effectiveness of the design of internal controls.
- To register important facts, such as cancellations for revision and verification.

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