

# Our professionals apply the highest standards of professional integrity.....



## ...objectivity, independence and technical excellence to our audit assignments.

Our audit services are led by a National Audit Partner with resident specialist partners in each office.

Audits are conducted using international audit guidelines and generally accepted auditing practices (GAAP) and are strictly in accordance with the code of conduct of audits outlined by the Grant Thornton International audit approach.

Grant Thornton International's Horizon audit approach is designed to achieve a consistent standard of audit service. The audit methodology is constantly reviewed to make sure that it is up-to-date with the latest changes in audit standards and regulations.

## Grant Thornton International Horizon approach

The Grant Thornton Horizon audit methodology enables member firms to perform audits that build their understanding of a business so that they can provide management with practical business advice, in a cost effective, efficient way. Horizon is designed to meet the needs of both large established and growing entrepreneurial companies.

The features of the Horizon approach are:

- A partner-led service where experienced professionals are involved in all stages
- Internal financial controls assessment resulting in practical advice on how they can be strengthened
- Focus on understanding the important transaction cycles affecting your business
- Advanced auditing techniques tailored to the way you do business - whatever the size of your company and wherever you operate
- A high quality level of service around the world enabling member firms to provide advice about the business operations of your company

The Horizon audit approach has been created by Grant Thornton International by drawing from the collective experience of assurance

Specialists in member firms worldwide. Horizon is powered by Explorer, which is a technically advanced audit software.

The GT Explorer software package enables our audit team to adopt a more structured and controlled approach using audit programs generated electronically. It ensures increased standardization, greater job control and improved profitability.

## The Audit Process

We believe that a frank and open relationship results in a more responsible and insightful audit. And, within the bounds of public interest, we work hard at really understanding you, your business and the potential risks.

Therefore before conducting an audit we ensure that we understand you and your business better, the risks that you face as an organization, how these risks affect your financial statements and the relevant regulatory requirements that you have to comply with.

Your business understanding helps us to determine the sources of audit evidence and the audit procedures that we follow when carrying out the audit process. This helps us to make the results as transparent as possible to withstand public scrutiny.