

## Assurance / audit

Salles, Sainz – Grant Thornton, S.C. has a wide experience on providing **Assurance / Audit** services, being one of the most acknowledged firms at this specialty the foundation of its work philosophy lies upon knowing our client's business, as well as offering personalized attention and high quality services.

We know that making the right economic or financial decision may represent the success of a company or its stakeholders. At present, information in a high competitiveness is a key factor for a good performance of entrepreneurial activities and operations.

Our **audit division** has the accounting capability and knowledge in order to ensure that the final financial statements will be reliable and timely.

### PCAOB & IFRS / USGAAP

We are registered before the Public Company Accounting Oversight Board (PCAOB) of the United States as an audit firm for Public Companies registered with the Securities and Exchange Commission. We have experts on the application of International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles in the United States (USGAAP).

### Ethics and quality control

A substantial area of the services provided by the Firm has to do with assisting our clients on having reliable and timely financial statements in order for the interested partners and investors to make the most appropriate economic decisions. We have national and international quality control policies for client

acceptance and reacceptance; we do also have professional practice risk management policies and procedures focused on compliance with our high quality controls.

### Methodology

Grant Thornton **Voyager** will bring **Explorer** and **auditCARE** together into a single, integrated application. This integration alone will provide:

- efficiencies associated with a more streamlined audit process
- a more stable platform, reducing support costs and data loss

In addition, a number of significant enhancements will be included in Voyager that are designed to improve both audit quality and efficiency. These include logical flow; linkage of risks and responses; benchmarking to standards; masterfile maintenance; and more.

We do offer our clients integral services, including:

- financial statement statutory audit
- report on compliance with IMSS and INFONAVIT
- report on compliance with estate financial code
- due diligence engagements
- accounting internal control assessment and design
- performance audit
- certification of bidding processes
- actuarial studies for pension plans
- translations into US GAAP and SEC filings

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For further information on our audit division you may contact

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