

Area of Law

Audit Courts and Oversight Bodies

Proceedings before audit courts, comptrollers and other oversight bodies that review the use of public funds.

A debit charged by an audit court must be answered item by item, with documents.

Audit courts and comptrollers can charge debits, impose fines and order restitution from public officials and contractors, based on audits and special accountability proceedings. SGEx compares the findings against the performance records and reviews the methodology used to calculate the amounts.

When clients call on SGEx

Special accountability proceeding with a debit charged.

Findings of overpricing or overbilling in a public contract.

Accounts rendered for grants, partnerships or funding agreements.

Leniency agreement or liability proceeding.

Audit of a public works project or concession.

How SGEx works

Finding by finding

Each item challenged is compared with the performance records.

Methodology reviewed

The criteria used to calculate the debit or overpricing are examined.

Organized evidence

Documents gathered and indexed by item challenged.

SGEx does not provide legal advice: it organizes the technical evidence that answers the findings.

What We Solve

Questions before an oversight body.

Is the debit charged valid?

Technical opinion on the amounts charged.

Was there overpricing?

Determining works costs and reviewing the overpricing methodology.

Do the accounts rendered hold up?

Expert review and reconstruction of accounts rendered.

Do the records prove performance?

Review of records and accounting entries.

What obligations arise from the accounts?

Determining amounts owed in accounts rendered.

Is the tax calculation correct?

Review of related tax calculations.

How We Approach It

Steps applied to this type of engagement.

1**Findings**

Reading the audit report or special accountability proceeding.

2**Performance**

Gathering the contract or grant documentation.

3**Comparison**

Item-by-item comparison with the amounts charged.

4**Submission**

Opinion with the evidence organized by item.

What we examine: audit and special accountability reports, contracts and amendments, measurements, invoices, accounts rendered, grant bank statements and accounting records.

Deliverables: technical opinion on debits charged, reconstruction of accounts rendered, review of overpricing methodology, technical submissions and document review report.

Related Topics

More on each topic at sgexpericias.com.br

Services

Forensic Accounting
Fraud Investigations
Financial and Operational Audit
Economic and Financial Expert Services
Disputes and Litigation Support

Specialties

Forensic Accounting and Audit
Construction and Infrastructure
Tax and Tax Enforcement
Accounting Claims

Areas of Law

Corporate and Commercial
Civil and Contract Law
Family, Estates and Succession

Industries

Government and Public Sector
Municipalities
Financial Services and Capital Markets
Associations, Foundations and Non-Profits
Crypto and Digital Assets

SGEx at a Glance

Figures reported by SGEx, updated periodically.

400+

engagements completed

100+

court cases in progress

300+

clients served

200+

law firms served

500+

reports, expert reports and opinions delivered

BRL 100M+

in fraud and irregularities identified

Why Talk to SGEx

Expert Services, Disputes and Forensics.

Technical independence

SGEx does not provide legal advice or represent interests: it examines, calculates and demonstrates.

Multidisciplinary team

Accounting, economics, law, business administration, finance and engineering on the same engagement.

Forensic experience

Professionals with prior roles at FTI Consulting, PwC, BDO, Deloitte, KPMG and Mazars.

Traceable methodology

Explicit assumptions, calculation workpapers and conclusions that third parties can replicate.

Who Leads the Work

Expert evidence for comptrollers, audit courts and regulators.



Sidney Gomes

Founder and Managing Partner of SGEx Group

Provides expert evidence for comptrollers, audit courts and regulators, and works on economic and financial rebalancing of contracts and concessions.



Marco Bole

Managing Partner, Advisory and Finance

Prepares expert evidence for comptrollers, audit courts and regulators. Former auditor at Mazars; business administrator (CRA-SP).



Fabricio Franco

Operations Coordinator and Senior Expert, Disputes, Investigations and Forensic Services

Prepares expert evidence for comptrollers, audit courts and regulators. Accounting expert (CNPIC-CFC no. 8116).

Request an Assessment

Share the oversight body, the proceeding, the findings received and the documents available. SGEx will assess the scope before submitting any proposal.

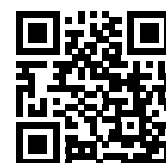
WhatsApp +55 11 96501-2034

contato@sgex.com.br

Phone +55 11 5081-3667

www.sgexpericias.com.br

Rua Vergueiro, 2556, 4th floor, Vila Mariana, São Paulo, SP, Brazil



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