
Specialty

Forensic Accounting and Audit

Accounting reconstruction, tracing of financial flows, analysis of financial statements, contingencies and fraud investigations.

When accounting information is called into question, it has to be examined as evidence.

Financial statements that do not reconcile, balances without support, unexplained movements, suspected fraud. In these cases, records must be rebuilt, reconciled, tested and explained using audit methods and documentation to evidentiary standards.

When clients call on SGEx

Internal inquiry into irregularities.

White-collar criminal proceedings or oversight body proceedings.

Accounts rendered with incomplete records.

Material contingency in a transaction or dispute.

Financial statements with unsupported balances.

How SGEx works

Provenance preserved

The source of the data is recorded from the outset.

Audit testing

Entries and balances tested methodically.

Independent sources

Findings confirmed across separate data sets before being reported.

Every finding is reported with its evidence and the limitations of the examination.

What We Solve

Questions about the reliability of accounting information.

Are the records reliable?

Review of records, entries and financial statements.

What were the real numbers?

Accounting and financial reconstruction.

Where did the money go?

Tracing financial flows.

Do revenue and costs make sense?

Analysis of revenue, costs and expenses.

Are there hidden contingencies?

Analysis of contingencies and their effects.

Was there fraud?

Investigation of financial and accounting fraud.

How We Approach It

Steps applied to this type of engagement.

1
Scope

Defining what will be examined.

2
Provenance

Preserving the source of the data.

3
Testing

Examining entries and balances and cross-checking sources.

4
Report

Findings with evidence and limitations.

What we examine: accounting books and entries, financial statements, bank statements, tax filings, contracts, receipts and management systems.

Deliverables: forensic report, accounting reconstruction, financial flow map, technical opinion and support in inquiries.

Related Topics

More on each topic at sgexpericias.com.br

Services

Forensic Accounting
Fraud Investigations
Financial and Operational Audit

Specialties

Damages and Loss of Profits
Shareholder Disputes and Valuation
Commercial and Contract Disputes
Construction and Infrastructure

Areas of Law

White-Collar Crime
Corporate and Commercial
Audit Courts and Oversight Bodies

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

Proven Results

Client and party names withheld.

Fraud Investigations

BRL 80M

in irregular transactions identified in an investment fund that became insolvent. With limited documentation available, SGEx built the technical case for access to the bank statements of the companies under investigation; the court-appointed expert validated the amounts.

Economic and Financial Expert Services

+150%

increase in the amount owed to a shareholder in judgment enforcement, more than BRL 20 million above the figure presented. SGEx compared public tender contracts with declared profits and guided the court-appointed expert's inquiries.

Who Leads the Work

Accounting, audit and financial investigation.



Sidney Gomes

Founder and Managing Partner of SGEx Group

Works on fraud investigations, forensic accounting and white-collar crime. Former Director at FTI Consulting and former Technical Consultant at Control Risks, with prior roles at PwC, BDO, Deloitte and KPMG.



Marco Bole

Managing Partner, Advisory and Finance

Business administrator (CRA-SP) and former auditor at Mazars. Works on investigative, preventive and special audits and leads the condominium and non-profit practice.



Fabricio Franco

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

Accounting expert (CNPIC-CFC no. 8116) with direct involvement in fraud investigations at large and mid-sized companies and in investigative audits.

Request an Assessment

Describe the concern about the accounting information, the period and the records 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.sgexpercias.com.br

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



Chat on WhatsApp