

Specialty

Financial Crime and Money Laundering

Accounting and financial examination of fraud, diversion and misappropriation, and of the path funds took to conceal their origin.

Financial crime shows the diversion. Laundering tries to erase the trail.

In fraud, swindling and misappropriation cases, expert work proves the facts and quantifies the loss. In money laundering, defined by Brazilian law as concealing or disguising the origin, location or ownership of assets derived from a criminal offence (Law 9,613/1998, art. 1), the work is to follow the funds to their final destination. SGEx works for those who prosecute and for those who defend.

When clients call on SGEx

Fraud, swindling and misappropriation in companies, funds and commercial relationships.

Diversion of funds by directors, partners, employees or agents.

Transactions inconsistent with declared income or business activity.

Concealment of assets through front companies, third parties and digital assets.

Asset freezing, seizure and recovery measures.

How SGEx works

Fund tracing

Flows followed across accounts, companies, people and assets, with every step documented.

Source and destination

Inflows compared with the declared activity and outflows with their purpose.

Both sides

The same method for prosecution and defence, with alternative explanations recorded.

The report shows, in a verifiable sequence, where the funds came from, where they went and where they are now.

What We Solve

Questions in financial crime and laundering.

Were funds diverted? How much?

Quantifying amounts diverted or misappropriated, period by period.

Where did the money go?

Tracing across accounts, companies and related persons.

Are assets consistent with income?

Asset growth compared with income and transactions.

Are there front companies?

Examining partners, flows and economic substance of the companies involved.

Where are the assets now?

Identifying assets for freezing, seizure and recovery.

Do the numbers support the charge?

Critical review of official expert reports and financial intelligence reports.

How We Approach It

Steps applied to this type of engagement.

1**Facts and scope**

Defining the facts, the period and the people involved.

2**Data**

Bank statements, data from lifting of bank secrecy and accounting and tax records.

3**Tracing**

Cross-checking flows, with a funds map and calculation workpapers.

4**Report or opinion**

Conclusions, alternative explanations and limitations.

What we examine: bank statements and data obtained by lifting of bank secrecy, financial intelligence reports, accounting and tax records, contracts, corporate documents, asset declarations and digital asset records.

Deliverables: technical report and opinion, fund tracing report, map of financial flows, loss quantification, asset search and critical review of official expert reports.

Related Topics

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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.

Who Leads the Work

Investigations, forensic accounting and white-collar crime.



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.



Fabricio Franco

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

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



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.

Request an Assessment

Describe the facts, the period involved and the records available. SGEx handles every inquiry confidentially and will assess the scope before submitting any proposal.

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