
Specialty

Administrative Proceedings

Accounting and financial expert evidence in administrative tax, sanctioning, regulatory and oversight proceedings, from the defence to the appeal stage.

In administrative proceedings, expert evidence must arrive on time and in the right form.

Tax assessments, sanctioning proceedings, accountability reviews and corporate liability proceedings are decided largely on numbers. Brazilian law allows the interested party to submit documents and opinions and to request inquiries and expert examinations during the evidentiary stage (Law 9,784/1999, art. 38). SGEx produces that evidence, tests the authority's calculations and follows the case to the decision.

When clients call on SGEx

Defences and appeals in administrative tax proceedings at federal, state and municipal level.

Sanctioning proceedings before the Central Bank, the CVM and regulatory agencies.

Special accountability reviews and Audit Court proceedings.

Corporate liability (Clean Company Act, Law 12,846/2013) and sanctions in public contracts.

CADE proceedings and oversight reviews involving disputed amounts.

How SGEx works

Evidence at the right stage

Technical opinion structured for the defence, inquiry or appeal stage in which it will be used.

Authority's calculation tested

Assumptions, bases and amounts in the assessment or report checked item by item.

Written for the decision-maker

Objective conclusions, with exhibits that allow the authority to replicate every calculation.

The opinion follows the case: defence, inquiry, appeal and, if needed, court proceedings.

What We Solve

Questions in an administrative proceeding.

Is the assessed amount correct?

Rebuilding the base, period and additions charged.

Do the documents support the defence?

Organizing and examining the records and supporting documents submitted.

Is the alleged loss confirmed?

Reviewing loss quantification in accountability and liability proceedings.

Was the fine correctly calculated?

Checking the base, percentages and criteria stated by the authority.

Does the authority's report hold up?

Critical review of inspection, audit and inquiry reports.

What is the effect of each argument?

Quantifying scenarios for the administrative decision and any court challenge.

How We Approach It

Steps applied to this type of engagement.

1

Case and deadline

Reading the assessment, report and decisions, with the stage and deadline of each act.

2

Documents

Gathering accounting, tax and contractual records.

3

Rebuilding

Recalculation and testing, with calculation workpapers.

4

Technical opinion

Conclusions, exhibits and questions for inquiries or expert examination.

What we examine: tax assessments, inspection and audit reports, administrative decisions, accounting and tax records, contracts, measurements, accounts and supporting documents.

Deliverables: technical opinion, expert report, calculation workpapers, questions for inquiries or expert examination, technical critique of the authority's reports and support at hearings.

Related Topics

More on each topic at sgexpericias.com.br

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Anti-Corruption Compliance
Financial and Operational Audit
Accounting Expert Services

Specialties

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Areas of Law

Administrative and Regulatory
Tax Litigation and Administrative Proceedings
Audit Courts and Oversight Bodies
Competition and Antitrust

Industries

Government and Public Sector
Municipalities
Energy and Natural Resources
Financial Services and Capital Markets

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

Accounting experts registered with CNPC-CFC.



Sidney Gomes
Founder and Managing Partner
of SGEx Group

Accounting expert (CNP-CFC no. 7748) and court expert registered with the São Paulo State Court (TJSP). Accountant, economist, attorney and auditor with more than 20 years in expert services, disputes and investigations.



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

Accounting expert (CNP-CFC no. 8116). Works on business valuation, partnership interests, accounting claims and loss of profits, and is responsible for the use of technology in SGEx's expert work.

Request an Assessment

Send the assessment, decision or authority's report, the stage of the proceeding and the current deadline. SGEx will assess the scope before submitting any proposal.

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