

Service

# Internal Audit and Risk

Outsourced internal audit or support to the company's own team, risk mapping and control testing across financial and operational processes.

## Controls that work on paper do not always work in practice.

Internal audit checks whether the controls a company has defined are actually performed and whether the relevant risks are covered. SGEx maps processes, prioritizes risks, tests controls on documented samples and reports each failure with its cause, impact and recommendation. The work can replace or reinforce the internal audit function and serves boards, audit committees and management.

### When clients call on SGEx

Companies without an internal audit function or with a small team.

Risk-based annual audit plan for the board or the audit committee.

Review of purchasing, payments, sales, inventory and payroll.

Preparation for external audit, investors, financing or corporate transactions.

Failures, losses or concerns that call for a review of controls.

### How SGEx works

#### Risk first

Scope follows the company's risk matrix, not a standard list of processes.

#### Evidence-based testing

Each control tested on a sample, with workpapers and supporting documents.

#### Independence

Direct reporting to the board, the committee or management, with no ties to the areas audited.

**Each finding states the cause, the estimated impact, the owner and the deadline for correction.**

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**What We Solve**

## Questions internal audit answers.

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**Which risks matter most?**

Risk matrix by process, with likelihood, impact and existing controls.

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**Are the controls performed?**

Design and operating effectiveness tests, with samples and evidence.

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**Where is the company losing money?**

Review of purchasing, payments, discounts, inventory and receivables.

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**Who can approve what?**

Review of approval limits, segregation of duties and system access.

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**Were the failures corrected?**

Follow-up of action plans through final validation.

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**Are there signs of fraud?**

Data testing and, where needed, referral for investigation.

### How We Approach It

Steps applied to this type of engagement.

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**1**
**Risks and scope**

Interviews, process map and risk matrix.

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**2**
**Plan**

Prioritized processes, tests and timetable approved.

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**3**
**Testing**

Samples, workpapers and evidence.

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**4**
**Report**

Findings, recommendations and action plan.

**What we examine:** policies and procedures, flowcharts, approval matrices, system reports, supplier and customer master data, contracts, purchase orders, invoices, payments, reconciliations and prior audit reports.

**Deliverables:** risk and control matrix, annual audit plan, process reports, report to the board or committee, control testing and action plan follow-up.

### Related Topics

More on each topic at [sgexpericias.com.br](http://sgexpericias.com.br)

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**Services**

Financial and Operational Audit  
Anti-Corruption Compliance  
Fraud Investigations  
Advisory

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**Specialties**

Forensic Accounting and Audit  
Accounting Claims

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**Areas of Law**

Corporate and Commercial  
Administrative and Regulatory  
White-Collar Crime

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**Industries**

Industrial, Manufacturing and Consumer Goods  
Healthcare  
Transportation and Logistics  
Associations, Foundations and Non-Profits

## 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

Internal audit, processes and risk.



### Sidney Gomes

**Founder and Managing Partner of SGEx Group**

Auditor with prior roles at KPMG, Deloitte, BDO and PwC. Works on investigative, preventive and special audits, including condominium 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.



### 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.

## Request an Assessment

Describe the company, the processes of concern and whether there is an internal audit function. SGEx assesses the scope before submitting any proposal.

**WhatsApp +55 11 96501-2034**

**contato@sgex.com.br**

Phone +55 11 5081-3667

[www.sgexpericias.com.br](http://www.sgexpericias.com.br)

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



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