

Service

Forensic Accounting

Accounting and audit techniques applied to produce evidence usable in internal inquiries, litigation, arbitration and oversight proceedings.

Incomplete records do not rule out evidence. They call for a method to rebuild it.

Records are often scattered, flawed or produced by the people involved in the facts under investigation. SGEx preserves the source of every item, rebuilds movements from independent sources and draws a clear line between what has been proven and what remains an indication.

When clients call on SGEx

Suspected misappropriation of funds, improper payments or earnings manipulation.

Need to rebuild the accounts of a period with flawed records.

Movements between group companies or related parties.

White-collar criminal proceedings or proceedings before audit courts.

Allegations of concealed assets or revenue.

How SGEx works

Chain of custody

The provenance of every document is recorded from the outset.

Independent sources

Accounting, banking and tax records cross-checked against one another.

Fact, inference and limits

Reports separate what was verified, what was inferred and what was out of scope.

A finding goes into the report only with the reference that supports it.

What We Solve

Questions forensic accounting answers.

Where did the money go?

Tracing financial flows across accounts, entities and periods.

What did the real accounts look like?

Accounting and financial reconstruction from primary sources.

Are there unusual entries?

Identifying reversals, reclassifications and out-of-pattern entries.

Do the records agree with each other?

Reconciling accounting, banking and tax data.

Are there unrecorded transactions?

Analysis of contingencies and the effects of off-book transactions.

Did the group move value between companies?

Determining movements between related companies.

How We Approach It

Steps applied to this type of engagement.

1
Scope and period

Defining what will be examined and over which period.

2
Data provenance

Organizing the chain of custody of the documents.

3
Cross-checking

Comparing independent data sets and testing entries.

4
Report

Documented findings, inferences and stated limitations.

What we examine: accounting books and entries, bank statements, tax filings, management systems, contracts, payments and records of related companies.

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

Related Topics

More on each topic at sgexpericias.com.br

Services

Fraud Investigations
Financial and Operational Audit
Accounting Expert Services
Economic and Financial Expert Services

Specialties

Forensic Accounting and Audit
Tax and Tax Enforcement
Family, Estates and Succession
Accounting Claims

Areas of Law

White-Collar Crime
Corporate and Commercial
Audit Courts and Oversight Bodies
Tax Litigation and Administrative Proceedings
Administrative and Regulatory

Industries

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

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 matter under inquiry, the period involved and the records available. SGEx will assess the scope of the examination before submitting any proposal.

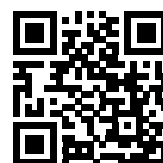
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