
Industry

Government and Public Sector

Public contracts, grants, concessions and oversight proceedings involving public funds.

Those who contract with government must be able to demonstrate costs, prices and the use of funds.

Contracts, grants, concessions and partnerships with public administration follow their own rules on performance and accountability. Contractors, partner entities and public officials may be called on to prove the soundness of their numbers before oversight bodies, agencies and the courts. SGEx organizes that evidence.

Common situations in this industry

Accounts rendered for grants, funding agreements and partnerships.

Findings of overpricing or overbilling.

Rebalancing of an administrative contract or concession.

Debits charged in special accountability proceedings.

Review of tax calculations and contingencies.

How SGEx works

Documented performance

Costs and prices linked to measurements and performance records.

The oversight body's method examined

The criteria used to calculate the findings are reviewed.

Evidence by item

Documents organized around each point challenged.

Every amount challenged is answered with the corresponding performance document.

What We Solve

Questions in dealings with government.

Do the grant accounts reconcile?

Accounts rendered for grants, funding agreements and partnerships.

Was there overpricing?

Review of contract prices, measurements and costs incurred.

Does the contract need rebalancing?

Rebalancing of administrative contracts and concessions.

Is the debit charged valid?

Determination of debits in special accountability proceedings.

Are the tax calculations correct?

Review of tax calculations and contingencies.

Is performance proven?

Organizing the documentary evidence of performance.

How We Approach It

Steps applied to this type of engagement.

1**Findings**

Reading the oversight body's report or the claim.

2**Performance**

Gathering measurements, costs and receipts.

3**Comparison**

Item-by-item comparison.

4**Opinion**

Organized evidence and reviewed calculation.

What we examine: tender documents, contracts and amendments, cost schedules, measurements, accounts rendered, oversight body audit reports and accounting and banking records.

Deliverables: technical opinion on debits, reconstruction of accounts rendered, review of overpricing methodology, rebalancing opinion and technical submissions.

Related Topics

More on each topic at sgexpericias.com.br

Services

Forensic Accounting
Fraud Investigations
Financial and Operational Audit
Economic and Financial Expert Services
Disputes and Litigation Support

Specialties

Forensic Accounting and Audit
Construction and Infrastructure
Tax and Tax Enforcement
Accounting Claims

Areas of Law

White-Collar Crime
Corporate and Commercial
Audit Courts and Oversight Bodies
Administrative and Regulatory
Civil and Contract Law

Industries

Municipalities
Construction, Engineering and Infrastructure
Associations, Foundations and Non-Profits
Transportation and Logistics

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.

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

Expert evidence for comptrollers, audit courts and regulators.

**Sidney Gomes**

Founder and Managing Partner of SGEx Group

Provides expert evidence for comptrollers, audit courts and regulators, and works on economic and financial rebalancing of contracts and concessions.

**Marco Bole**

Managing Partner, Advisory and Finance

Prepares expert evidence for comptrollers, audit courts and regulators. Former auditor at Mazars; business administrator (CRA-SP).

**Fabricio Franco**

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

Prepares expert evidence for comptrollers, audit courts and regulators. Accounting expert (CNPCCFC no. 8116).

Request an Assessment

Share the oversight body, the contract or grant and the findings in dispute. SGEx will assess the scope before submitting any proposal.

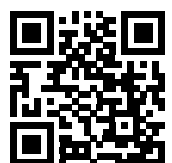
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