

Industry

Municipalities

City governments, municipal councils and agencies dealing with accounts, public works, grants and audit court oversight.

In municipal government, accounts are examined closely and questioned after the term ends.

A budget concentrated within a single administration, direct oversight by audit courts and heavy reliance on federal and state grants. Mayors, former mayors, contractors and holders of court-ordered public debt must demonstrate amounts with documents and method. SGEx organizes that demonstration.

Common situations in this industry

Accounts of mayors, former mayors and authorizing officers.

Municipal special accountability proceedings with debits charged.

Overpricing in works and services contracted by the municipality.

Performance of federal and state grants and transfers.

Calculation and updating of court-ordered public debts (precatórios).

How SGEx works

Accounts by administration

Movements organized by each official's term.

Grant by grant

Funds transferred compared with performance and accounts rendered.

Updated calculations

Public debts and debits updated on explicit criteria.

What the audit court finds is answered with the documents the municipality or contractor holds.

What We Solve

Questions in municipal government.

Do the administration's accounts hold up?

Accounts of mayors and authorizing officers.

Is the debit charged valid?

Determination of debits in municipal special accountability proceedings.

Was the project overpriced?

Review of prices, measurements and costs of works and services.

Was the grant properly performed?

Performance of grants and voluntary transfers.

What is the court-ordered debt worth?

Calculation and updating of precatórios.

Does the concession need rebalancing?

Rebalancing of municipal public service concessions.

How We Approach It

Steps applied to this type of engagement.

1**Finding**

Reading the audit court report.

2**Documents**

Balance sheets, contracts, grants and payroll.

3**Comparison**

Checking against the amounts challenged.

4**Submission**

Technical opinion by item.

What we examine: municipal budget laws and balance sheets, tender documents and contracts, grants and accounts rendered, audit court reports, payroll and accounting and banking records.

Deliverables: technical opinion on debits, reconstruction of accounts rendered, public debt calculation, overpricing review and technical submissions.

Related Topics

More on each topic at sgexpericias.com.br

Services

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

Specialties

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

Areas of Law

Audit Courts and Oversight Bodies
Administrative and Regulatory
Corporate and Commercial
Civil and Contract Law

Industries

Government and Public Sector
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

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

Accounts and expert evidence for audit courts.



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

Works on accounting claims, audits of condominiums and associations, and investigative audits. Business administrator (CRA-SP) and former auditor at Mazars.



Fabricio Franco

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

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

Request an Assessment

Share the municipality, the proceeding and the findings received. SGEx will assess the scope before submitting any proposal.

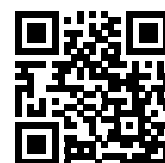
WhatsApp +55 11 96501-2034

contato@sgex.com.br

Phone +55 11 5081-3667

www.sgexpericias.com.br

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



Chat on WhatsApp