

Industry

Political Parties and Organizations

Parties, party branches, party foundations and campaigns in accounts submitted to the Electoral Courts, use of public funds and disputes over financial management.

Public funds require accounts that withstand review by the Electoral Courts.

Parties and campaigns handle money from the Party Fund, the Special Campaign Financing Fund and donations, under rules on use, recording and proof set by electoral law and the resolutions of the Superior Electoral Court (TSE). SGEx reviews these accounts, organizes the evidence of expenditure and determines amounts in dispute, with technical independence and no party-political role.

Common situations in this industry

Annual accounts of party bodies and campaign accounts.

Information requests, challenges and rulings on accounts by the Electoral Courts.

Use of the Party Fund and the campaign fund (FEFC), including mandatory allocations set by law.

Leadership transitions and disputes between party branches over funds.

Proceedings over campaign fundraising and spending, such as under art. 30-A of Law 9,504/1997.

How SGEx works

Source of funds

Each receipt classified by source, with its supporting documents.

Expense by expense

Expenses checked against contract, invoice, payment and permitted purpose.

Technical independence

The same method applies to any party, body or campaign.

The report separates what is proven, what has formal defects and what lacks supporting documents.

What We Solve

Questions about the accounts of parties and campaigns.

Do the accounts balance?

Reconciling records, statements of the dedicated bank accounts and reports.

Were public funds properly used?

Checking the use of the Party Fund and the FEFC by purpose.

Are expenses supported?

Examining invoices, contracts and payments for each expense.

Do the findings hold up?

Technical analysis of irregularities raised by the Electoral Court's technical staff.

Must any amount be returned?

Determining the amounts questioned and any repayment to the National Treasury.

What was the cash position at handover?

Balances, obligations and contracts at the change of leadership.

How We Approach It

Steps applied to this type of engagement.

1
Period and body

Defining the fiscal year, the election and the body examined.

2
Documents

Dedicated account statements, invoices, contracts and receipts.

3
Reconciliation and testing

By source of funds and purpose of expense.

4
Report or opinion

What is proven, defects and amounts in dispute.

What we examine: accounts and reports, statements of dedicated bank accounts, donation receipts, invoices, supplier contracts, technical reports of the Electoral Courts and minutes of party bodies.

Deliverables: accounts review, audit report, technical opinion on findings, expert report and statement of balances at leadership transitions.

Related Topics

More on each topic at sgexpericias.com.br

Services

Financial and Operational Audit
Accounting Expert Services
Anti-Corruption Compliance
Criminal Forensic Accounting

Specialties

Accounting Claims
Forensic Accounting and Audit
Party-Appointed Expert Services

Areas of Law

Administrative and Regulatory
Audit Courts and Oversight Bodies
White-Collar Crime

Industries

Government and Public Sector
Municipalities
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

Accounting claims and audit.



Sidney Gomes

Founder and Managing Partner of SGEx Group

Works on accounting claims and on investigative, preventive and special audits, including condominium audits. Accountant and auditor.



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

Involved in accounting claims engagements of substantial value and high complexity. Accounting expert (CNPQ-CFC no. 8116); also works on condominium audits.

Request an Assessment

Describe the party body or campaign, the period and the issue in dispute. SGEx handles every inquiry confidentially and 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