Industry

Non-Profits Managing Public Funds

Associations, foundations, civil society organizations, social organizations (OS) and OSCIPs carrying out partnerships, management contracts and grant agreements with government.

Public money in a private entity remains subject to public accountability.

Partnership agreements under Law 13,019/2014, management contracts, OSCIP partnership terms and grant agreements require funds to follow the approved work plan, a dedicated bank account and evidence for every expense. The accounts are reviewed by the granting body, the Courts of Accounts and the Public Prosecutor's Office. SGEx reviews these accounts, organizes the evidence of expenditure and determines the amounts in dispute.

Common situations in this industry

Accounts for collaboration and funding agreements and grant agreements.

Management contracts of social organizations and OSCIP partnership terms.

Disallowances, information requests and findings by the granting body or the Court of Accounts.

Special accounting reviews (tomada de contas especial) and repayment claims.

Liability of officers and inquiries into misuse of funds.

How SGEx works

Work plan
Each expense checked against the approved goal, budget line and budget.

Dedicated account
Movements, investment income and balances reconciled with the accounts submitted.

Shared costs
Allocation of staff, premises and services across projects tested against an explicit criterion.

> **Each disallowance is tested against the document, the rule and the amount that support it.**

What We Solve

Questions about public partnership accounts.

Do the partnership accounts reconcile?

Reconciliation of the dedicated account, the records and the accounts submitted.

Do the expenses fit the work plan?

Each expense checked against approved goals, budget lines and budget.

Does the cost allocation hold up?

Review of allocation criteria for staff, premises and shared services.

Are the disallowances well founded?

Technical analysis of findings by the granting body or the Court of Accounts.

How much must be repaid?

Calculation and restatement of disallowed amounts, investment income and remaining balances.

Did the funds reach the goals?

Comparison of amounts applied with the report on execution of the agreement.

How We Approach It

Steps applied to this type of engagement.

1

Agreement and period

Scope of the instrument, the work plan and the period.

2

Documents

Dedicated account statements, invoices, contracts and payroll.

3

Reconciliation and testing

By goal, budget line and source of funds.

4

Report or opinion

Evidence, disallowances and amounts in dispute.

What we examine: partnership terms, management contracts and grant agreements, work plans and amendments, dedicated account statements, invoices, supplier contracts, payroll, execution reports and opinions of the granting body and the Court of Accounts.

Deliverables: review of accounts, audit report, technical opinion on disallowances, calculation of amounts to be repaid and expert report.

Related Topics

More on each topic at sgexpericias.com.br

Services

- Financial and Operational Audit
- Accounting Expert Services
- Forensic Accounting
- Fraud Investigations

Specialties

- Accounting Claims
- Forensic Accounting and Audit
- Party-Appointed Expert Services

Areas of Law

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

Industries

- Associations, Foundations and Non-Profits
- Government and Public Sector
- Municipalities
- Healthcare

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

Non-profits, accounting claims and audit.

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.

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.

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 (CNPC-CFC no. 8116); also works on condominium audits.

Request an Assessment

Describe the organization, the partnership instrument, the period and the matter in dispute. SGEx assesses the scope before submitting any proposal.

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