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ANGOLA

ENTRY INTO FORCE OF LAW NO. 19/19, OF 14 AUGUST, AMENDING THE ORGANIC LAW AND THE PROCEDURE OF THE COURT OF AUDITORS

On August 14, 2019, Law no. 19/19, of the same date, entered into force, amending the Organic and Process Law of the Court of Auditors, Law no. 13/10, of July 9.

The main objective of this legislative amendment was to adapt the referred Organic Law to the new economic, organisational and legislative needs of the country.

Accordingly, the main changes resulting from the entry into force of Law No. 19/19, of August 14, are highlighted:

- The following entities shall now be subject to the jurisdiction of the Court of Auditors:
 - Public financial institutions or financial corporations with public shareholding;
 - Independent administration bodies;
 - Concessionaires of the management of public companies, of public shareholding companies, managers of public goods and services and concessionaires of public works.
- The following contracts are now subject to preventive supervision by the Court of Auditors:
 - External financing contracts with the State, in the context of public investment projects;
 - Contracts entered into by local authorities, their associations and services, with a value equal to or greater than that established by municipal administration regulations;

- There is an extension of the acts not subject to preventive control by the Court of Auditors, to include:
 - Acts of appointment of the staff of the offices of the holders of the Sovereign Organs, the Ministerial Departments and equivalents;
 - Appointment of judges of any court and public prosecutors;
 - Admission of staff not linked to public functions and admissions in categories of entry and access to the State's Central and Local Administration and to local authorities;
 - Acts relating to promotions, progressions, reclassifications and transitions of staff;
 - Any appointment of military personnel from the Armed Forces and the intelligence and security services;
 - Acts and contracts for the acquisition of arms and military technology for the defence and security forces, as well as contracts for technical assistance for national defence;
 - Financial activities of Public Financial Institutions;
 - Contracts concluded following simplified procurement procedures for reasons of extreme urgency not attributable to the contracting public authority;
 - Acts or contracts that, within the scope of public works contracts previously referred to, title the execution of extra works or supply of errors or omissions under the terms of the law.

- It is provided that the grounds for refusal of prior approval are the invalidity of acts and contracts, the assumption of costs without a budgetary allocation or in breach of financial rules, as well as the illegality which may result in a change in the financial result thereof;

- The independent administration bodies are now subject to accountability;

- The Court of Auditors now has powers of concomitant supervision through audits, investigations and inquiries regarding:
 - Administrative procedures and acts involving staff costs and contracts that do not have to be submitted for preventive supervision under the law, as well as the performance of the contracts in question;
 - The execution of acts or contracts resulting from a natural or similar catastrophe and for reasons of extreme urgency resulting from unforeseeable events, not attributable to the contracting public entity and any others carried out on the basis of a simplified contracting procedure based on material criteria;
 - Contracts in course of performance resulting from an objective alteration or modification in relation to the provisions initially laid down, provided that they do not entail an increase in the value of the contract which can be subject to preventive supervision;
 - Programmes and projects of a varied nature, as well as the management activities of the entities subject to its management control.

- The rules concerning the regional and provincial sections have been repealed.