



**OPINION AND AUDIT REPORT ON THE FINANCIAL AND BUDGETARY STATEMENTS OF THE PORTUGUESE  
PARLIAMENT— FISCAL YEAR 2019 —**

The purpose of the audit of the financial and budgetary statements of the Portuguese Parliament was to verify that these statements present adequately and appropriately, in all materially relevant respects, the financial position of the Parliament and its budgetary performance, as well as the legality and regularity of the underlying transactions, in order to support the issuance of the Portuguese Court of Auditors' Opinion. The Court made a favorable judgment, based on the financial audit carried out, since the Financial and Budgetary Statements present truly and appropriately, in all material respects, the financial position of the Parliament as at December 31, 2019, and of its financial and budgetary performance and its cash flows for the fiscal year of 2019, in accordance with the principles set out in the Public Administrations Accounting Standardization System (SNC-AP).

The Court found that: the operations examined, in the context of the tests carried out by sampling, did not show any cases of no compliance with legal and regulatory frameworks; also no errors were found in the clearance of salaries and of allowances and subsidies to political parties, electoral campaigns and Parliamentary Groups; information on movable assets that are in process on being written off and on public procurement was duly publicized in the Public Procurement Portal (BaseGov); the Financial Management Division's procedures manual is being updated; the inclusion of Parliament's real estate assets in the State's Real Estate Data Base (SIIE) will be completed in 2020.

The Court reiterated the recommendation on the need for legal clarification of Article 46 of the Law on the Organization and Operation of Parliament regarding the nature of the employment relationship of Parliamentary Groups support staff, considering the linkage of this staff with the Parliamentary Group's structure and also recommended to the Management Board to continue developing a management accounting subsystem, under the terms referred to in the Public Accounting Standard 27 of the Public Administration Accounting Standardization System (SNC-AP).