

PORTUGAL

# TRIBUNAL DE CONTAS



Since 1849  
First established 1389

Website: [www.tcontas.pt](http://www.tcontas.pt)

## Mission statement:

*To improve the financial management of public funds by promoting accountability and transparency, and enforcing financial liability. The Tribunal de Contas acts as the independent guardian of the citizens' financial interests by reporting how their money is being spent.*

## GENERAL INFORMATION

### LEGAL BASIS

#### MANDATE

In accordance with the Constitution and the Law, the *Tribunal de Contas de Portugal* (TCP):

- audits the legality and regularity of public revenue and expenditure and public debt;
- issues an opinion on the General State Accounts and the Autonomous Regions Accounts and will certify the General State Accounts from 2021 onwards;
- assesses public financial management; and

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- enforces financial liabilities.

The TCP has the right to access all information deemed necessary and auditees are obliged to cooperate.

## KEY LEGISLATION

- Constitution of the Portuguese Republic (1976): Articles 107, 209(c), 214 and 216º;
- Law on the Organisation and Functioning of the Tribunal de Contas: Law 98/97 of 26 August 1997;
- Budget Framework Law: Law 151/2015, of 11 September 2015, Article 66º (6).

## AUDITED ENTITIES

The TCP audits:

- the State and its services;
- the autonomous regions of Azores and Madeira and their services;
- local authorities and their associations or federations, including metropolitan areas;
- public institutes;
- social security institutions;
- public associations, associations of public entities or associations of mixed public and private entities which are mostly funded by public entities or subject to their management control;
- state-owned companies;
- regional companies;
- inter-municipal and municipal companies;
- any entities with involvement of public funds, whether they receive a grant or are partly state-owned;

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- companies with concessions to manage state-owned companies, or companies with a share of public capital or mixed private and public companies controlled by the public sector, companies with concessions or which manage public services, and companies with public works concessions; and
- other entities benefiting from or managing public funds.

## STRUCTURE

### TYPE OF SAI

A collegial Court model with audit and jurisdictional functions, composed of the President and 18 Members (judges with the same status as Supreme Court of Justice judges).

### PLACE OF THE SAI IN GOVERNMENT SYSTEM

According to the Constitution, the TCP is a supreme court and as such is a sovereign body on a par with the President of the Republic, the Parliament, the Government and the other Courts. It is the independent supreme audit institution in charge of external financial control/audit, checking the execution of the State Budget by the Government.

The Members of the TCP, being judges, are irremovable and cannot be liable for their judgments, with certain exceptions provided for by law.

### RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The TCP is independent from all other institutions. However, cooperation procedures set out in the legislation include, but are not limited to, the following:

- Parliament and the Government may request the TCP to undertake audits on specific entities or financial subjects, but the requested action is not mandatory for the TCP;
- Parliament may ask for existing reports to be sent to it;
- Parliament may ask the TCP for information obtained while carrying out the audits; and
- TCP audit reports and annual report are generally published and sent to the Parliament and other stakeholders.

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## ORGANISATION

### HEAD



#### PRESIDENT OF THE TCP

José F.F. Tavares is President since 7 October 2020.

#### TENURE

4 years

#### SELECTION METHOD

The President is appointed by the President of the Republic on the proposal of the Government.

### GOVERNING BODY

The TCP is self-governing.

The President is the head of the Institution.

The TCP has the right to determine its own budget and also has financial autonomy to manage its budget. The Budget is approved by the Parliament.

The Court Plenary, consisting of the President and all the Members, is the decision-making instance concerning the TCP's draft annual budget or strategic plan.

#### TENURE

Members are appointed for life.

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### SELECTION METHOD

Members are recruited through a public competition with a selection board.

### ORGANISATIONAL STRUCTURE

The TCP is organised into three Chambers, and two Regional Chambers (for the Azores and Madeira respectively). These audit chambers comprise audit and administrative departments.

In addition to this, the TCP has an Internal Audit department under the direct responsibility of the TCP's President and an Audit Standards Commission.

The TCP's Members are assigned to the different chambers, for which criteria related to academic studies and professional careers are taken into consideration.

### RESOURCES

#### STAFF (2020)

- Number: 525 (headquarters: 442; Azores: 38; Madeira: 45);
- Gender balance: ♂ 35,6 %; ♀ 64,4 %. Average age: 51

#### BUDGET

- The TCP is financed by the general budget of the state and by own resources (fees charged to auditees).
- Overall budget (2019): 28 million euros

### PLANNING OF THE AUDIT WORK

The TCP approves a Strategic Plan every three years, following a participatory process that culminates in a swot analysis (key weaknesses, strengths, opportunities, challenges and threats) and in a risk analysis outlining the goals and priorities

For the same strategic period the Court also approves a triennial program which leads to a medium operational plan, being the sum of the annual plans for the period in question. All these planning instruments are prepared and approved with complete independence.



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## AUDIT METHODS

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The TCP carries out all types of audits.

The methods and methodologies used are laid down in the audit manuals of the TCP, which take into consideration international auditing standards (ISSAIs) as well as best practices.

## OUTPUT

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### REPORTS AND OTHER PUBLICATIONS

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The TCP publishes all its reports and decisions, in particular:

- the annual reports and opinions on the General State Accounts and on the Autonomous Region accounts;
- audit reports; and
- an annual activity report.

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### DISSEMINATION ACTIVITIES

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The TCP publicises reports, decisions, relevant documents, events and activities on its website.

Furthermore, it may decide to publish its reports in the Portuguese Official Journal and disseminate them via the media. The TCP also uses social networks to interact with the public in general.

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### COOPERATION WITH OTHERS

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The TCP leads the EUROSAI Task Force on Audits & Ethics and is a member of the Governing Board of INTOSAI, of EUROSAI (as observer) and of the SAIs Organisation of Portuguese speaking countries. The President of TCP is member of IDI Board. TCP participates in SAI capacity-building projects, notably in Portuguese-speaking countries and is auditor of EUMETSAT.