

Republic of Equatorial Guinea OFFICIAL GAZETTE OF THE STATE + Law No. 5/2012, dated 16 November, regulating the Court of Auditors in the Republic of Equatorial Guinea.— PRINTED BY: Directorate-General of the Official State Gazette Office of the Prime Minister Malabo [I 11th Floor!

» pi e ba ts E REPUBLIC OF EQUATORIAL GUINEA AFA LE ES PRESIDENCY ORGANIC LAW No. /2.012, dated 18 November, regulating the Court of Auditors in the Republic of Equatorial Equatorial Guinea. -- mo ar e o He EXPLANATORY MEMORANDUM Having regard to Articles 117 to 121 of the Constitution of Equatorial Guinea; Whereas the establishment of the Court of Auditors in the Republic of Equatorial Guinea stems from the need to continue ensuring the effective and efficient management of the State's assets and resources, with a view to achieving transparent administration, whilst constantly promoting and upholding the values of accountability in the exercise of public functions; - Bearing in mind that, with the establishment of the Court of Auditors and its corresponding regulations, the State will have at its disposal a new control mechanism designed to assess and monitor the economic, financial and asset-related performance of the public sector. A 5 F . 3 mM XA HMO O mM po pa po mM 3 AN EN Ps AL 1 E pon Sd, By virtue thereof, on the proposal of the Government, following deliberation by the —=: "Council of Ministers and duly approved by the Chamber of People's Representatives, during its Second Ordinary Session corresponding to the present year 2012: I hereby sanction and promulgate the following:

_ ORGANIC LAW GOVERNING THE COURT OF AUDITORS IN THE REPUBLIC OF EQUATORIAL GUINEA TITLE 1: ECONOMIC AND FINANCIAL AUDIT AND ACCOUNTING JURISDICTION CHAPTER | : THE COURT OF AUDITORS, ITS POWERS AND FUNCTIONS AOSTA Article 1. 1. The Court of Auditors is a technical constitutional body with administrative and budgetary autonomy, whose function is to ensure transparency in the fiscal management of the public administration, private individuals and entities that manage public funds or assets. Such oversight shall be exercised retrospectively on a selective basis, in accordance with the procedures, systems and principles laid down by the Constitution and this Organic Act. 2. It is the sole body of its kind and its jurisdiction extends throughout the national territory, without prejudice to any other audit bodies that the statutes of local authorities may provide for, Article 2. The Court of Auditors' specific functions are as follows: := a) To prescribe the methods and manner of rendering accounts by those responsible for the management of public funds or assets, and to establish the criteria for financial, operational and performance evaluation which must be subject to ongoing monitoring. ne A - os A Eds, a a FA Pa 1 4 y qe 2

i. THE PRESIDENCY b) To review and monitor the accounts to be kept by those responsible for the public purse and to assess the degree of effectiveness and efficiency with which they have acted. c) To maintain a register of the public debt of the State and of local authorities. d) To require reports on fiscal management from public officials at all levels and from any person or public or private entity* that administers public funds or assets. e) To establish liability arising from fiscal management, propose the appropriate financial penalties and exercise enforcement powers within the scope of such liability. f) To assess the quality and efficiency of internal fiscal control within State bodies and agencies. : É Ñ i L 4 ' "patadas y nato are a A Cámara des l Ñ Ñ 1 functions and to certify the state of the State's finances and accounts. h) To initiate criminal and disciplinary investigations against those who have caused damage to the State's financial interests. sii Under its own authority, the Court of Auditors may order, in good faith and on the basis of established facts, the temporary suspension of civil servants whilst investigations are ongoing, or whilst the respective criminal or disciplinary proceedings are being conducted; once the judgement has been handed down, if the official is acquitted, to ensure the reinstatement of the accused to active service, l) To submit draft bills relating to the fiscal control regime, and the organisation and functioning of the Court of Auditors. |

from E to to and , ei á ER va REPUBLIC OF EQUATORIAL GUINEA IAEA E PRESIDENCY Wlllieconnoneoronccnoronasrencans j) Any other functions assigned to it by law. Article 3, The Court of Auditors

has exclusive jurisdiction over all matters relating to the audit of the State's accounts, its internal organisation and the staff in its service, Article 4, A The powers of the Court of Auditors also extend to: 1. The public sector, comprising: - The State Administration. - Local authorities, - Social Security management bodies. - Autonomous bodies. - State-owned companies, parastatal organisations and other enterprises in which the State holds a stake. E, 2. The audit of grants, loans, guarantees or other public-sector aid received by natural persons, legal persons, autonomous bodies and enterprises in which the State holds a stake. Article 5, : The Court of Auditors shall exercise its functions with full independence and in accordance with the law. Tr” pS

2 7 i ó n Es i de A ce e e e PRESIDENCY Article 6, The Court of Auditors shall draw up its preliminary draft budget annually, which shall be submitted, through its President, to the Ministry of Finance and the Budget, for inclusion in the General State Budget. Article 7. A 1. The Court of Auditors may require the cooperation of all the bodies referred to in Article 4 of this Act, which shall be obliged to provide it with any data, statements, documents, background information or reports it may request in connection with the performance of its functions. 2. Such requests shall be made directly, with the supervising Ministry being informed. 9. Failure to comply with the Court's requirements shall result in the application of the penalties laid down in its rules of procedure. If the requests relate to the provision of supporting documents for public investments or expenditure and are not complied with within the specified time limit, the appropriate recovery proceedings shall be initiated ex officio. The Court of Auditors shall inform Parliament of any failure to cooperate on the part of those obliged to do so. e 4. Furthermore, the Court may appoint experts with appropriate qualifications for the task to inspect, review and verify the documentation, accounts, cash, securities, assets and stocks of entities within the public sector or those 5

- *, á e Aa EA i sb y REPUBLIC OF EQUATORIAL GUINEA of the PRESIDENCY ú Ref cccemmenmaacca POSITIONS referred to in Article 4.2, and, in general, to verify the accuracy of the transactions recorded in its accounts and to draw up the corresponding reports. Article 8. 1. Any disputes arising concerning the powers or remit of the Court of Auditors in relation to other State bodies shall be resolved by the Constitutional Court. 2. Requests for the Court of Auditors to recuse itself shall not result in the suspension of the relevant proceedings already initiated, - > CHAPTER 1: THE AUDIT FUNCTION OF THE COURT Article 9. 1. The Court of Auditors exercises an audit function, which involves ensuring that the economic and financial activities of the public sector comply with the principles of legality, efficiency and economy. A, Z) 2. The Court of Auditors exercises its function in relation to the implementation of public revenue and expenditure programmes. “Article 10. The Court of Auditors, by delegation from the National Parliament, shall examine and verify the General State Accounts | within six months of the end of the financial year 6

O 7 REPUBLIC OF EQUATORIAL GUINEA Me ed PRESIDENCY Article 11, The Court of Auditors shall, in particular, audit: a. Contracts entered into by the State Administration and other public sector bodies b. The status and changes in the assets of the State and other public sector entities, c. Extraordinary and supplementary appropriations, as well as additions, increases, — transfers and other amendments to the initial budgetary appropriations. ' Article 12, 1. The results of the audit shall be set out in ordinary or extraordinary reports or statements, and in motions or notes “which shall be submitted to the President of the Republic and to Parliament, and published in the Official Gazette. An PE A "2. The Court of Auditors shall record any infringements, _"ABUSES or irregular practices it has observed, indicating the liability which, in its opinion, has been incurred.

Add dh PRESIDENCY THE REPUBLIC OF EQUATORIAL GUINEA Article 13, : 1. The Court of Auditors shall draw up an annual report or statement to be submitted to the President of the Republic and to Parliament, in accordance with the provisions of Article 2(g) of this Act. The report or annual statement shall include an analysis of the General State Accounts and those of the rest of the public sector. It shall also cover the audit of the economic management of the State and the public sector and, amongst other things, the following matters: ” a. Compliance with the Constitution, the General State Budget Act and, in general, the regulations affecting the economic and

financial activities of the State. . Compliance with the estimates and the implementation of the General State Budget. Cc. The rational execution of public expenditure based on criteria of efficiency and economy. a . The implementation of action programmes, investments and financing of State-owned companies, and of other plans or forecasts governing the activities of public enterprises, as well as the use or application of subsidies drawn from public funds, 2. The Report or Annual Report shall also contain the judicial proceedings of the Court of Auditors during the relevant financial year. Article 14, The Court of Auditors shall propose, where appropriate, measures to be adopted to improve the economic and financial management of the public sector, ds

To THE REPUBLIC OF EQUATORIAL GUINEA Attn THE PRESIDENCY CHAPTER II! ON ACCOUNTING PROCEEDINGS Article 15. 1. Accounting proceedings, as a specific jurisdiction of the Court of Auditors, shall be exercised in respect of the accounts to be rendered by those who collect, handle, administer, safeguard, manage or utilise public funds, assets or property, 2. Accounting jurisdiction extends to public funds or assets, as well as to the obligations arising from their management. and to any ancillary obligations provided as security Article 16, The accounting jurisdiction shall not have jurisdiction over: a. Matters assigned to the Constitutional Court. b. Matters subject to administrative jurisdiction. L Acts constituting a criminal offence or misdemeanour; d. Matters of a civil, labour or other nature entrusted to the jurisdiction of the organs of the Judiciary. the jurisdiction of the Court Contentious-administrative jurisdiction Article 17. 1. The accounting jurisdiction is necessary and non-deferrable, exclusive and full.

Mee PRESIDENCY 2. For the sole purpose of carrying out its functions, its powers shall extend to hearing and ruling on judicial and incidental matters, except those of a criminal nature, which constitute a necessary prerequisite for the directly. a declaration of financial liability and are related thereto 3. The decision handed down shall have no effect outside the scope of financial jurisdiction, Article 18. criminal jurisdiction. 1. Accounting jurisdiction is compatible, in respect of the same facts, with the exercise of disciplinary authority and with the proceedings of 2. Where the facts constitute a criminal offence, civil liability shall be determined by the accounting jurisdiction within the scope of its competence, TITLE NN ON THE COMPOSITION AND ORGANISATION OF THE COURT OF AUDITORS CHAPTER | ON THE BODIES OF THE COURT The bodies of the Court of Auditors are: 10

siéa3 REPUBLIC OF GU PRESIDENCY IPUAra ddr nan DUNN ARCA a. The President. . The Plenary, The Governing Committee. The Audit Chamber. The Prosecution Chamber. The Auditors. The Public Prosecutor's Office, The Secretary-General. CHAPTER II ON THE PRESIDENT, THE PLENARY AND THE GOVERNING COMMITTEE aro aoy Article 20, The powers of the President are as follows: To represent the Court. To convene and chair the Plenary Session and the Governing Committee, and to cast the deciding vote in the event of a tie. To authorise the Court's own expenditure and the procurement of works, goods, services, supplies and other provisions necessary for its operation. To resolve other administrative matters not assigned to other bodies of the Court, and any other powers conferred upon him by law. Article 21, Ao vinoo ? 1. The Plenary Session of the Court shall consist of: (a) The President of the Court (b) Thirteen Auditors. (c) The Public Prosecutor, making a total of fifteen.

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THE REPUBLIC OF GUI and THE PRESIDENCY 2. The quorum required for the valid convening of the Plenary Session shall be two-thirds of its members, and its resolutions shall be adopted by a majority of those present. ===== 3. The Plenary shall be responsible for: a) Exercising the audit function. b) Raising disputes affecting the powers or remit of the Court. c) To hear appeals against administrative decisions issued by bodies of the Court, d) To perform such other functions as may be determined in the Organic and Functional Regulations of the Court of Auditors. Article 22. 1. The Governing Committee shall consist of the President and the Judges – Section Presidents. 2. The Governing Committee shall: a) Establish the working arrangements for staff. b) To exercise disciplinary authority in cases of very serious misconduct on the part of staff employed by the Court. c) To allocate

cases amongst the Sections, d) To appoint investigating officers. e) Any other powers conferred upon it by law. CHAPTER II: THE AUDIT CHAMBER Article 23, 1. The Audit Chamber shall consist of a Presiding Judge and six Judges who are Heads of Sectoral Departments, assisted by a Technical Corps. 12

REPUBLIC OF EQUATORIAL GUINEA TIME ' . gés H dp Ai M : | PRESIDENCY MOTOR] 2. The Audit Chamber is responsible for verifying the accounts of public sector entities and for examining and verifying the accounts to be submitted for audit by the Court, 3. The rules of procedure of the Court of Auditors shall determine the internal structure to be adopted by the Departments, 4. The Prosecutor of the Court shall appoint the technical staff assigned to the department. CHAPTER IV ON THE TRIAL CHAMBER AND THE PROSECUTOR'S OFFICE Article 24. 1. The Trial Chamber shall consist of a Presiding Judge and six Judges, assisted by one or more Clerks. 2. The Chamber shall hear appeals against decisions at first instance handed down by the Judges in audit proceedings, proceedings for reimbursement of overpayments and cases concerning the cancellation of sureties; and, either at first instance or by way of appeal, of the matters specified in the rules of procedure of the Court of Auditors. Article 25. It shall be the responsibility of the Judges, in the manner determined by the rules of procedure of the Court of Auditors, to rule at first or "1:81 sole instance on the following matters: "a) Audits of accounts. "2h) Proceedings for reimbursement of overpayments. "+ Cc) Proceedings for the cancellation of sureties. 13

AA In EN, do EQUATORIAL UINEA me e de e de PRESIDENCY (Ñ REPUBLIC OF G , : | 1. The investigation of proceedings for reimbursement due to over-expenditure shall be [| shall be carried out by Investigating Delegates. public officials serving in the province where the acts that may constitute a breach have occurred, or from among the officials of the Il 2. Investigating Delegates shall be appointed from among officials ! Court. 3. The appointment as Investigating Delegate must be accepted by the official designated, Article 27, The Public Prosecutor's Office of the Court of Auditors, which reports functionally to the Attorney General of the Republic, shall consist of the Public Prosecutor and the Deputy Public Prosecutors. CHAPTER V ON THE GENERAL SECRETARIAT Article 28, .. The General Secretariat is responsible for the functions necessary for the proper exercise of the governmental powers of the President, the Plenary and the Governing Committee in all matters relating to the internal organisation of the Court of Auditors. It has a technical team, "headed by a Secretary-General, who ensures the administrative direction and management of the Council, in accordance with the directives of the President. 14

q á , Ap, o A paña Ea E qua A ¿ có í REPUBLIC OF EQUATORIAL GUINEA Be a ld e e led PRESIDENCY AAA RA] a) To perform the duties of the Registrar of the Court and the Chambers. b) To draw up the attendance register and the minutes; to process case files. | c) To keep the minute books and issue certificates for the documents entrusted to his or her custody, with the approval of the President. d) To draw up the Work Plan for the Court and the Chambers. e) To head the staff of the Court of Auditors. f) To perform any other duties inherent in the office of Secretary-General. Article 30. The Secretary-General of the Court of Auditors shall be appointed by Decree of the President of the Republic, on the proposal of the Plenary Session of the Court, from among civil servants belonging to bodies for which admission requires a higher academic qualification, preferably in law, public administration, economics or business studies, and who . "accountants who can demonstrate more than five years' professional experience. 5 He shall attend the sessions of the Plenary of the Court + and of the Governing Committee with the right to speak but not to vote. TITLE II ——— ON THE MEMBERS OF THE COURT OF AUDITORS AND THE STAFF IN ITS SERVICE 15

dy A A E E EPA ES PRESIDENCY THE REPUBLIC OF EQUATORIAL GUINEA CHAPTER | ON THE MEMBERS OF THE COURT Article 31. 1. The President of the Court of Auditors and the other Members shall be appointed by the President of the Republic for a term of five years. | A 2. The Members of the Court of Auditors shall be regarded as Magistrates of the other Constitutional Bodies and shall enjoy the immunities and privileges of

those bodies insofar as the Court of Auditors is a Constitutional Body. Article 32. The Judges of the Court of Auditors are independent and cannot be removed from office. They shall be appointed by the President of the Republic, on the recommendation of Parliament—seven by the Chamber of Deputies and seven by the Senate—by a qualified majority vote in each of the Chambers for a term of five years, from among Chartered Accountants, authorised accountancy experts, judges and public prosecutors, university lecturers and civil servants belonging to bodies for which admission requires a higher academic qualification, Mo + ‘lawyers, economists and business studies lecturers, all of whom are members of FER pa Ñ ‘+ recognised professional competence and with more than ten years’ professional experience. o And "0 Article 33. o The Chairpersons of the Audit and Prosecution Chambers shall be appointed by the President of the Court from among the Auditors, upon the proposal of the Plenary. MM

REPUBLIC OF EQUATORIAL GUINEA LETAL LAS PRESIDENCY . Article 34, The Public Prosecutor of the Court of Auditors, who shall belong to the Public Prosecution Service, shall be appointed by the President of the Republic, on the recommendation of the Ministry of Justice, in the manner laid down in the Statute of the Public Prosecution Service, Article 35, A 1. The Judges of the Court of Auditors shall be subject to the same grounds for disqualification, incompatibilities and prohibitions as those established for Judges in the Organic Law on the Judiciary. 2. If the appointment is made to a person holding the office of Senator or Member of Parliament, that person must resign from their seat before taking office. 3. No person may be appointed as a Judge of the Court of Auditors if, during the preceding two years, they have fallen under any of the circumstances set out in the following sub-sections; Authorities or officials responsible for the management, inspection or audit of the revenue and expenditure of the public sector, Chairpersons, Directors and members of the Boards of Directors of autonomous bodies and companies in which the State holds a stake. Private individuals who, in exceptional cases, administer, collect or hold public funds or securities; Recipients of grants paid from public funds. Any other person who has the status of accountant before the Court of Auditors. 17

REPUBLIC OF EQUATORIAL GUINEA Ade le 0 ode e PRESIDENCY o. 4 Persons falling within any of the categories set out in the preceding paragraph may not be appointed by the Court of Auditors to perform the duties referred to in Article 7.4 of this Organic Law. Article 36. A The appointment of Judges of the Court of Auditors shall, where applicable, result in the person concerned being placed on special leave or its equivalent from their original career path or corps. Article 37. 1. Any civil or criminal liability that may be incurred by the Judges of the Court of Auditors in the performance of their duties shall be prosecuted before the relevant Chamber of the Supreme Court of Justice, 2. The disciplinary liability of the President of the Court and of the Judges of the Court of Auditors shall be determined in accordance with the rules of procedure of the Court of Auditors, and that of the Public Prosecutor in the manner laid down in the Statute of the Public Prosecutor’s Office. -* Article 38. The President and the Judges of the Court of Auditors may not ‘be removed from office except upon the expiry of their term of office, express resignation, incapacity, incompatibility or serious breach of the duties of their office. 18

REPUBLIC OF EQUATORIAL GUINEA MP Mr Oda to the PRESIDENCY CHAPTER || ON STAFF IN THE SERVICE OF THE COURT Article 39, The staff of the Court of Auditors, comprising civil servants with appropriate qualifications, without prejudice to any special regulations applicable to them, shall be subject to the Law on Civil Servants. Article 40. The performance of public duties at the Court of Auditors shall be incompatible with any other function, post or position, as well as with the professional practice and participation in industrial, commercial or professional activities, including consultancy and advisory work, provided that such activities undermine the impartiality or professional independence of the civil servant, or relate to entities which, whilst not forming part of the public sector, use public funds __ which are subject to audit or prosecution by the Court of Auditors. EEES E E E ” 4 se TITLE IV z ON ACCOUNTABILITY > CHAPTER | ON COMMON PROVISIONS Article 41, 1. Any person who, through an act or omission contrary to the law, causes damage to public funds or assets shall be liable to compensate for the damages caused. 2. Liability may be direct or subsidiary. 19

REPUBLIC OF EQUATORIAL GUINEA Bs e PRESIDENCY = 3. Direct liability shall always be joint and several and shall cover all damages caused. Article 4. With regard to those liable on a subsidiary basis, the extent of their liability shall be limited to the damages resulting from their acts and may be adjusted in a prudent and equitable manner. 5. Both direct and subsidiary liability shall pass to the successors of those liable upon their express or tacit acceptance of the inheritance, but only to the extent of the net value thereof. Article 42, 1. Those acting in accordance with due obedience shall be exempt from liability, provided that they have given written notice of the imprudence or illegality of the relevant order, stating the reasons on which such notice is based. 2. Nor shall liability be imposed where the delay in the submission, justification or examination of the accounts and in the resolution of objections is due to the failure of others to fulfil their specific obligations, provided that the person responsible has so stated in writing, Article 43 of the US. 5 E CL, a e + 1, No claim for subsidiary liability shall arise] where it is proven that the person alleged to be liable was unable to fulfil the + obligations whose omission gives rise to such liability, with the human and material resources at their disposal at the time the events occurred. 20

REPUBLIC OF EQUATORIAL GUINEA MALE DES PRESIDENCY — 2. Where there is no material impossibility of fulfilling such obligations, but the effort required of the person holding the office is excessive given the nature of their post, liability may be mitigated in accordance with the provisions of Article 41 of this Organic Law. Article 44, 1. In cases where the liabilities referred to in *Article Article 40 are enforceable in accordance with specific administrative regulations, the authority deciding to initiate proceedings shall notify the Court of Auditors, which may at any time take up the matter. 2. Decisions issued by the Administration in which accountability is established shall be subject to appeal before the Court of Auditors and shall be determined by the relevant Chamber. CHAPTER II ON DIRECT LIABILITY Article 45, Those who have carried out, compelled or induced the commission of the acts, or cooperated in their commission, or subsequently participated in concealing them or preventing their prosecution, shall be directly liable. Article 46. + Any person subject to an obligation to render, justify, audit or verify accounts who fails to do so within the prescribed period, or does so with serious deficiencies, or fails to address the objections raised, shall be compelled to do so by means of a formal notice from the Court of Auditors. 21

A 11134 PRESIDENCY Article 47. SOC Cuoccincrcnacamerianczas: (O) If the request is not complied with within the non-extendable time limit specified for that purpose, the Court of Auditors may apply the following measures: a) The ex officio preparation of the overdue account at the expense of the defaulting party, provided that there is sufficient evidence to do so without their cooperation. | b) The imposition of coercive fines in the amount legally established. | c) Making a proposal to the appropriate authority for the suspension, dismissal, removal from office or termination of service of the authority, official or person responsible. Article 48. The Court of Auditors shall, where appropriate, refer the matter to the Attorney General for the offence of disobedience. CHAPTER II ON SUBSIDIARY LIABILITY Those who, through negligence or delay in fulfilling the obligations expressly assigned to them by the Laws or Regulations, have directly or indirectly caused public funds to be diminished or have prevented achieve full or partial compensation for the amount of the direct liabilities. 22

REPUBLIC OF EQUATORIAL GUINEA DEA ES PRESIDENCY SI Article 50, The requirement for subsidiary liability shall only apply where direct liability cannot be enforced, TITLE V ON THE FUNCTIONING OF THE COURT CHAPTER | ? ON GENERAL PROVISIONS AND PROSECUTORIAL PROCEDURES Article 51. The Court of Auditors shall conduct its activities in accordance with the procedures set out in its Organic and Functional Regulations, in accordance with the provisions of this Act, Article 52. The procedures for the exercise of the audit function shall be initiated ex officio at every stage. The initiative lies with the Court itself, Parliament and local authorities. CHAPTER II ON JUDICIAL PROCEDURES 1. The bodies of the Court of Auditors which are competent to hear a case shall also be competent to deal with all related matters and to enforce the decisions they issue. Pgs pt 2. The jurisdiction of the bodies of the Court of Auditors shall not be extendable and may be

assessed by those bodies, including on their own initiative, following a hearing of the parties, 23

REPUBLIC OF EQUATORIAL GUINEA AA EL ES PRESIDENCY TORA ADC TAC Article 54, 1. Those who have a direct interest in the matter or who hold subjective rights relating to the case shall be entitled to bring proceedings before the Court of Auditors. A 2. Public authorities may bring any kind of claim before the Court of Auditors, without first having to declare the acts they are challenging to be prejudicial. 3. Proceedings to establish accountability shall be public in any of the Court of Auditors' judicial proceedings. Under no circumstances shall the provision of a bond or security be required, without prejudice to any criminal or civil liability that may be incurred by anyone who brings the action improperly. Article 55. 1. Civil servants and staff employed by the Entities of the e, 'public sector' who are entitled to appear before the Court of Auditors * may do so in person and conduct their own defence. The representation and defence of the State and its 'autonomous bodies' in the proceedings referred to in this Act :.* shall be the responsibility of State Solicitors. That of local authorities shall be the responsibility of their own legal advisers, of the solicitors they appoint, or of State Solicitors, 24

REPUBLIC OF EQUATORIAL GUINEA HR PRESIDENCY CCAA ATJ DO EROAN "Article 56. Decisions of the Court of Auditors, in the cases and in the manner determined by its Organic and Functional Regulations, shall be subject to appeal and review before the Supreme Court of Justice. U ADDITIONAL PROVISIONS First.— The Law on the Legal Regime of the Central State Administration and the Law on Common Administrative Procedure shall apply on a supplementary basis to the rules governing audit procedures. Second.—For the exercise of jurisdictional functions, the Law on Contentious-Administrative Jurisdiction, and the Laws on Civil and Criminal Procedure shall also apply on a supplementary basis, in that order of precedence. Third.—Until such time as there are career public prosecutors, the public prosecutors of the Court of Auditors shall be appointed from among legal professionals. REPEAL PROVISION Any provisions of equal or lower rank that conflict with this Organic Act are hereby repealed. 25

REPUBLIC OF EQUATORIAL GUINEA AIR A PRESIDENCY FINAL PROVISION This Organic Law shall enter into force on the day following its publication in the Official State Gazette and in the media. Done at Malabo, on the sixteenth day of November in the year two thousand and twelve. FOR A BETTER FUTURE I, Ngueema Mbasogo- ——— PRESIDENT OF THE REPUBLIC Official State Gazette.-