

**THE NATIONAL  
ASSEMBLY**

-----

Law No. 55/2019/QH14

**THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

-----

*Hanoi, November 26, 2019*

**LAW**

**AMENDMENTS TO SOME ARTICLES OF THE LAW ON STATE AUDIT OFFICE OF  
VIETNAM**

*Pursuant to the Constitution of Socialist Republic of Vietnam;*

*The National Assembly hereby promulgates the Law on amendments to some Articles of the Law on State Audit Office of Vietnam No. 81/2015/QH13.*

**Article 1. Amendments to some Articles of the Law on State Audit Office of Vietnam No. 81/2015/QH13**

1. Clause 2a is added after Clause 2 of Article 3 as follows:

“2a. *entity relevant to governmental auditing activities* means an entity that is confirmed during the process of an audit carried out at an audited unit that the entity gets involved in management, use of public finance and/or public property of the audited unit.”.

2. Some Clauses of Article 10 are amended as follows:

a) Clause 3 is amended as follows:

“3. Consider deciding audits:

a) at the request of the Ethnic Minorities Council, Committees of the National Assembly, Deputies of the National Assembly, Standing Committee of the People's Council, the People's Committees of central-affiliated cities and provinces (hereinafter referred to as “provinces”) and other organizations not in the annual audit plans of SAV;

b) according to regulations of the Anti-corruption Law.

In case of failure to carry out audits as prescribed in Points a and b of this Clause, provide explanation to the requesting organizations or individuals.”;

b) Clause 6a is added after Clause 6 as follows:

“6a. Perform anti-corruption tasks according to regulations of the Anti-corruption Law.”;

c) Clause 8 is amended as follows:

“8. Submit annual consolidated audit reports, implementation of auditors’ conclusions and requests to the National Assembly, Standing Committee of the National Assembly; send those reports to the President, the Government, the Prime Minister, Ethnic Council, Committees of the National Assembly; provide audit results for the Ministry of Finance, deputies of the National Assembly, the People’s Councils, the People’s Committees where audits are carried out, and other organizations and individuals in accordance with regulations of the Anti-corruption Law and relevant regulations of law.”.

3. Some Clauses of Article 11 are amended as follows:

a) Clause 2 is amended and Clause 2a is added after Clause 2 as follows:

“2. Request audited units and entities relevant to governmental auditing activities to promptly provide sufficient and accurate information and documents serving the audit; be entitled to access the national database and electronic data of audited audits and entities relevant to governmental auditing activities to exploit and collect information and documents directly related to contents, and scope of the audits; comply with regulations of law upon data access and take responsibility for ensuring confidentiality and safety of data in accordance with regulations of law.

2a. Inspect and compare contents directly related to contents and scope of the audits carried out at audited units affiliated to entities relevant to governmental auditing activities.”;

b) Clause 6a is added after Clause 6 as follows:

“6a. Impose penalties for administrative violations against regulations on governmental auditing in accordance with the Law on Penalties for Administrative Violations.”.

4. Clause 4 is amended and Clause 4a is added after Clause 4 of Article 13 as follows:

“4. Decide and organize the implementation of specific measures for enhancing the discipline of operation of SAV; preventing and fighting corruption in state audit agencies in accordance with regulations of the Anti-corruption Law; preventing wastefulness, bureaucracy, authoritarianism of public officials and public employees of SAV.

4a. Promulgate processes for auditing cases suspected of corruption to define procedures for carrying out audits, verifying and clarify corruption cases and publishing corruption case audit reports.”.

5. Clause 3 of Article 30 is amended as follows:

“3. Request of organizations and individuals mentioned in Clause 3 Article 10 of this Law which is approved by the State Auditor General.”.

6. Some Points of Clauses 1 and 2 of Article 39 are amended as follows:

a) Point b of Clause 1 is amended as follows:

“b) approve plans for inspection and comparison carried out at entities relevant to governmental auditing activities, and notify the chief auditor prior to implementation thereof; approve audit records of auditor teams; prepare the audit reports, audit result notifications, notifications of SAV’s conclusions and requests; report and explain the audit result to the chief auditor; cooperate with the chief auditor to report and explain the audit result to State Auditor General; notify the audit result approved by State Auditor General to the audited unit; sign the audit report;”;

b) Point h is added after Point g of Clause 2 as follows:

“h) When carrying out an audit, access, exploit or authorize a members of the audit delegation in writing to access or exploit national database and electronic data of audited units and entities relevant to governmental auditing activities so as to collect information and documents directly related to contents and scope of audits under the supervision by the audited units and entities relevant to governmental auditing activities; comply with regulations of law upon data access and take responsibility for ensuring confidentiality and safety of data in accordance with regulations of law.”.

7. Clause 5 is added after Clause 4 of Article 47 as follows:

“5. If the consolidated audit report includes results of audits carried out at audited units, SAV shall send an audit result notification specifying the auditor’s assessment, confirmation, conclusions and requests obtained from the consolidated audit report to each audited unit.”.

8. Article 49a is added after Article 49 in Section 4 Chapter IV as follows:

**“Article 49a. Audit quality control**

1. SAV shall organize control of audit quality to ensure that quality of all auditing activities is inspected.
2. Quality of all auditing activities by SAV shall be controlled on a regular and continuous basis.
3. SAV shall elaborate the control of audit quality.”.

9. Clauses 4 and 5 are amended and Clause 5a is added after Clause 5 of Article 56 as follows:

“4. File complaints against acts of member of the audit delegation during the audit if there are grounds for presuming that such acts are illegitimate and negatively affect their lawful rights and interests.

5. “4. File complaints against assessment, confirmation, conclusions and requests of auditors in the audit report if there are grounds for presuming that such assessment, confirmation, and opinions are illegitimate and negatively affect their lawful rights and interests.

5a. File lawsuits against decisions to settle complaints about governmental auditing activities in accordance with the Law on Administrative Procedures.”.

10. Article 64a is added after Article 64 as follows:

**“Article 64a. Inspecting agencies and SAV**

1. When preparing an annual audit plan, SAV shall, within its jurisdiction, take charge and cooperate with the Government Inspectorate in handling repetitions and overlaps.

2. Every inspecting agency shall, within its jurisdiction, cooperate with SAV in handling repetitions and overlaps during inspections and audits.

3. When carrying out an inspection or audit, if a repetition or overlap occurs, SAV shall take charge and cooperate with the inspecting agency in handling it.”.

11. Clause 2 of Article 68 is amended as follows:

“2. Entities relevant to governmental auditing activities are entitled to receive written notifications of SAV’s conclusions and requests and have the responsibility to comply with SAV’s conclusions and requests and send reports to SAV.”.

12. Title of Chapter VIII is amended as follows:

**“CHAPTER VIII**

**COMPLAINTS, DENUNCIATIONS, LAWSUITS AND PENALTIES FOR  
GORVERNMENTAL AUDITING ACTIVITIES”.**

13. Article 69 is amended as follows:

**“Article 69. Complaints and settlement of complaints about governmental auditing activities**

1. Complaints and settlement of complaints about governmental auditing activities shall comply with regulations of this Law and other regulations of the Law on Complaints which are not contrary to regulations of this Law.

2. Complaints about governmental auditing activities include:

a) Complaints about acts of chiefs of audit delegations, leaders of auditor teams, members of audit delegations;

b) Complaints about auditors' assessment, confirmation, conclusions and requests specified in audit reports, audit result notifications and notifications of SAV's opinions.

3. The audited unit or entity relevant to governmental auditing activities is entitled to file complaints (hereinafter referred to as "the complainant") about acts of the chief of the audit delegation, team leader or member of the audit delegation, auditor's assessment, confirmation, conclusions and requests specified in the audit report, audit result notification, notification of SAV's opinions if there are grounds for presuming that such acts, assessment, confirmation, and opinions are illegitimate and negatively affect its the lawful rights and interests.

4. The prescriptive period for filing a complaint is 30 days from the date on which the complainant receives the audit report, audit result notification or notification of SAV's conclusions and requests or acts of the chief of the audit delegation, team leader or member of the audit delegation are discovered. If the entity relevant to governmental auditing activities files a complaint about tax liabilities specified in the notification of SAV's conclusions and requests, the prescriptive period for filing the complaint is 30 days from the receipt of the notification of tax liabilities specified in Point b Clause 2 Article 21 of the Law on Tax Administration No. 38/2019/QH14.

If the complainant fails to exercise its/his/her right to file complaints within the prescriptive period due to illness, disasters, conflicts, travel for business trips or study or other objective obstacles, the period over which such objective obstacles occur shall not be added to the prescriptive period for filing complaints.

5. Upon filing a complaint, the complainant shall send a complaint to SAV enclosed with additional information or evidence (if any) confirming that its/his/her complaint is well-founded and legitimate. A complaint shall contain at least:

a) Date of complaint;

b) Name and address of the complainant;

c) Complaint matters;

d) Reasons for filing the complaint and complainant's expectations;

dd) Signature and seal (if any) of the complainant.

6. Within 10 days from the receipt of the complaint, the State Auditor General shall accept the complaint and notify the complainant in writing; a written notice and explanation shall be sent if the complaint is rejected.

7. Complaints about governmental auditing activities shall be settled as follows:

a) The time limit for settling a complaint must not exceed 30 days from the date on which it is accepted; the time limit for handling a complicated complaint may be extended but must not

exceed 45 days from the date on which it is accepted. The time limit for settling a complaint in a remote or isolated area shall not exceed 45 days from the date on which the complaint is accepted; The time limit for handling a complicated complaint in such area may be extended but must not exceed 60 days from the date on which it is accepted;

b) During the complaint settlement, if the State Auditor General deems that the compliance with part or all of SAV's conclusions and requests against which the complaint is filed results in adverse consequences, he/she shall issue a decision to suspend the compliance with part or all of conclusions and requests. The suspension decision issued by the State Auditor General expires from the decision to settle complaints about governmental auditing activities takes effect;

c) Within the time limit for complaint settlement, the State Auditor General shall issue a decision to settle complaints about governmental auditing activities.

8. The decision to settle complaints about governmental auditing activities takes effect from the date on which it is signed and shall be immediately sent to the complainant and relevant entities for their compliance. The decision to settle complaints about governmental auditing activities shall contain at least:

a) Date of issuing the decision;

b) Names and address of the complainant and defender;

c) Complaint matters;

d) Results of verification of complaint matters;

dd) Results of the talk (if any);

e) Legal grounds for settling the complaint;

g) Conclusions on the complaint matters;

h) Preservation, amendment to or invalidation of part or all of the auditor's assessment, confirmation, conclusions and requests against which the complaint is filed; preservation or termination of the act against which the complaint is filed; resolution of each complaint matter;

i) Compensation for damage suffered by the defender (if any);

k) The right to initiate the lawsuit in court.

9. In the case of amendments to or invalidation of part or all of the auditor's assessment, confirmation, conclusions and requests according to Clause 8 of this Article, the State Auditor General shall adjust the audit report and send the adjusted audit report, audit result notification and notification of conclusions and requests to the complainant and relevant entities within 10 working days.

10. During the complaint filing, the complainant shall still sufficiently and promptly comply with SAV's conclusions and requests, except for the case in which the State Auditor General issues a decision to suspend the compliance with SAV's conclusions and requests.”.

14. Article 69a is added after Article 69 as follows:

**“Article 69a. Filing lawsuits against decisions to settle complaints about governmental auditing activities**

1. Decisions to settle complaints about governmental auditing activities against which a lawsuit is filed include:

a) Decision to settle complaints about acts of heads of audit delegations, leaders of auditor teams, members of audit delegations;

b) Decision to settle complaints about SAV's assessment, confirmation, conclusions and requests specified in audit reports, audit result notifications and notifications of SAV's conclusions and requests.

2. Within 30 days from the date on which the decision to settle complaints about governmental auditing activities is received but the complainant does not agree with such decision, the complainant is entitled to file a lawsuit against part or all of the decision to settle complaints about governmental auditing activities at a competent court in accordance with the Law on Administrative Procedures.

3. If the Court accepts the complaint as prescribed in Clause 2 of this Article, SAV shall transfer the case file to the Court within 10 working days from the receipt of the Court's request.

4. If the Court gives a decision or verdict on invalidation of part or all of the decision to settle complaints about governmental auditing activities, the State Auditor General shall re-settle the case, adjust the audit report, and send the adjusted audit report, audit result notification and notification of conclusions and requests to the complainant within 10 working days from the effective date of the Court's decision or verdict.”.

15. Some phrases in some Points, Clauses and Points are replaced as follows:

a) The phrase “tổ chức, cá nhân có liên quan” (“relevant entities”) in Clause 2 Article 8, Point b Clause 2 Article 39, Point b Clause 2 Article 41 and Point b Clause 2 Article 42 is replaced with “cơ quan, tổ chức, cá nhân có liên quan đến hoạt động kiểm toán” (“entities relevant to governmental auditing activities”);

b) The phrase “tổ chức, cá nhân có liên quan” in Clause 2 Article 46 is replaced with “cơ quan, tổ chức, cá nhân có liên quan đến hoạt động kiểm toán” (no changes in meaning).

16. Clause 7 of Article 57 is annulled.

**Article 2. Amendments to some Articles of the Law on Administrative Procedures No. 93/2015/QH13**

1. Clause 6a is added after Clause 6 of Article 45 as follows:

“6a. They have participated in preparing audit reports and issuing decisions to settle complaints about governmental auditing activities against which lawsuits are filed;”.

2. Clause 1 of Article 68 is amended as follows:

“1. Suspension of execution of administrative decisions, disciplinary decisions on dismissal or decisions on handling of competition cases or compliance with part or all of conclusions and requests of SAV.”.

3. Article 69 is amended as follows:

**“Article 69. Suspension of execution of administrative decisions, disciplinary decisions on dismissal or decisions on handling of competition cases, compliance with part or all of conclusions and requests of SAV**

1. The suspension of execution of administrative decisions, disciplinary decisions on dismissal or decisions on handling of competition cases shall be imposed if, in the course of settlement of a case, there are grounds for presuming that the execution of such decisions will lead to irremediable serious consequences.

2. The suspension of compliance with part or all of conclusions and requests of SAV shall be imposed if, in the course of settlement of a case, there are grounds for presuming that the compliance with part or all of conclusions and requests will lead to irremediable serious consequences.”.

4. Clause 2 of Article 115 is amended as follows:

“2. Individuals and organizations may file lawsuits against decisions to settle complaints about decisions on handling of competition cases and decisions to settle complaints about governmental auditing activities in case they disagree with these decisions.”.

5. Some Points of Clause 2 Article 193 are amended as follows:

a) Point dd of Clause 2 is amended as follows:

“dd. Accept part or all of the lawsuit claim, pronounce invalidation part or all of the unlawful decision to settle a complaint about handling of a competition case or unlawful decision to settle complaints about governmental auditing activities; compel the competent agency or person that has issued such decision to re-settle the case in accordance with the Law on Competition, Law on State Audit Office of Vietnam and other relevant regulations of law;”;



b) Point g of Clause 2 is amended as follows:

“g) Compel an agency or organization to pay compensation for damage, restore the lawful rights and interests of the agency, organization or individual which are infringed upon by the unlawful administrative decision, administrative act, disciplinary decision on dismissal or decision on handling of a competition case or act of the chief of the audit delegation, team leader or member of the audit delegation, assessment, confirmation, conclusions and requests of SAV;”.

6. Points dd and e Clause 1 of Article 296 are amended as follows:

“dd. Accept part or all of the lawsuit claim, pronounce invalidation part or all of the unlawful decision to settle a complaint about the decision on handling of a competition case or decision to settle complaints about governmental auditing activities; compel the competent agency or person that has issued such decision to re-settle the case in accordance with the Law on Competition, Law on State Audit Office of Vietnam and other relevant regulations of law;”;

e) Determine the compensation liability for the cases specified in Points b, c, d and dd Clause 1 of this Article, and compel agencies or organizations to pay compensation or restore lawful rights and interests of organizations or individuals, public interests, interests of the State, lawful rights and interests of third parties which are infringed upon by unlawful administrative decisions, administrative acts, or disciplinary decisions on dismissal or decisions on handling competition cases or acts of chiefs of audit delegations, team leaders or members of audit delegations or SAV’s assessment, confirmation, conclusions and requests; determine the compensation liability of the Supreme People’s Court that has made the ruling seriously violating law annulled due to its unintentional or intentional fault and causing damage to the involved parties, or determine the asset compensation liability in accordance with law;”.

7. The phrase “, quyết định giải quyết khiếu nại trong hoạt động kiểm toán nhà nước” (“decisions to settle complaints about governmental auditing activities”) in Clauses 8 and 9 of Article 3, Clause 1 of Article 7, Clause 3 of Article 30, Clause 7 of Article 32, Clause 4 of Article 57, Point d Clause 2 of Article 73, Clauses 1 and 2 of Article 78, Point b Clause 2 of Article 116, Point d Clause 1 of Article 118, Point e Clause 1 of Article 143, Clause 1 of Article 193, title of Article, Clauses 1 and 2 of Article 235, Points a and b Clause 1 of Article 311 is added after the phrase “quyết định giải quyết khiếu nại về quyết định xử lý vụ việc cạnh tranh” (“decisions to settle complaints about decision on handling of competition cases”).

### **Article 3. Effect**

This Law comes into force from July 01, 2020.

*This Law is adopted by the 14th National Assembly of Socialist Republic of Vietnam on this 26th of November 2019 during its 8th session.*

**PRESIDENT OF THE NATIONAL**

## ASSEMBLY

**Nguyen Thi Kim Ngan**

---

*This translation is made by **THƯ VIỆN PHÁP LUẬT**, Ho Chi Minh City, Vietnam and for reference purposes only. Its copyright is owned by **THƯ VIỆN PHÁP LUẬT** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed*