



ÁLLAMI
SZÁMVEVŐSZÉK

AUDIT OF EGYÜTT- A KORSZAKVÁLTÓK PÁRTJA

Summary for the Press

on the audit of the lawfulness of the 2013–2014 financial management of Együtt- a Korszakváltók Pártja receiving budget support (16121)

Based on statutory authorisation, the State Audit Office of Hungary (SAO) audits the financial management of political parties funded regularly from the central budget every two years. During the audit of the 2013–2014 financial management of the Együtt- a Korszakváltók Pártja (Together – Party for a New Era) (Együtt), the auditors assessed whether the annual reports disclosed were in compliance with statutory requirements, whether the relevant legal and internal requirements were adhered to in the course of bookkeeping and financial management, and whether the resources used for the operation were legitimate and eligible.

According to its published reports, the current year revenues of Együtt were HUF 1 million 612.9 thousand in 2013, HUF 287 million 865.3 thousand in 2014. Its current year expenditure was HUF 497.7 thousand in 2013, HUF 373 million 923.6 thousand in 2014. In order to preserve its solvency, Együtt took a loan of HUF 42 million in 2014 September, the source of the additional expenditure was trade payables that were not settled until the end of the year.

Együtt prepared and published its report for 2013 and financial statement for 2014 within the deadline set in the political parties act. In its financial statement for 2014, however, despite the requirement of the political parties act, it failed to show the contributions it received in the calendar year in excess of HUF 500 thousand separately, not providing the name of the contribution and the amount. Despite the requirement in its Statutes, the Országos Politikai Tanács (National Political Committee) of Együtt did not accept the financial statement for 2014 prior to its publication. The data in the report and financial statement of Együtt were identical with the data in the bookkeeping records, as required by the accounting act.

The regulation of the accounting system of Együtt—although failing to update the accounting policy in line with the modified political parties act and despite the shortcomings in the system of accounts—satisfied the requirements of the accounting act. The financial management and bookkeeping of the party—despite failing to fulfil the obligation to prepare an inventory and the occasional formal deficiencies in the accounting documents supporting the accounting settlement—overall satisfied the obligations set forth in the accounting act. The basic accounting principles—besides any occasional erroneous account classifications—were fulfilled. Együtt complied with the other statutory requirements related to financial management, its auditing system—with the exception of cash control—operated according to the requirements. The operation of the financial-accounting information system was adequate, they ensured the safety and the safeguarding of the data. The informatics system they used ensured that the data were fully recoverable from the accounting data sets during the retention period prescribed in the accounting act.

Együtt used legitimate and eligible sources for its operation—budget support, revenues from membership fees, financial contribution from individuals—the use of its assets was regular.

The SAO made recommendations to the president of Együtt, based on which an action plan must be prepared within 30 days.

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