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ÁLLAMI  
SZÁMVEVŐSZÉK

AUDIT OF THE OPERATION OF THE INFORMATION SYSTEM OF PUBLIC FINANCES  
AND THE OFFICIAL STATISTICAL SERVICE

Press summary on the audit of the operation of the information system of public finances and  
the official statistical service (17017)

**The State Audit Office of Hungary audited the 2014-2015 operation of the information system of public finances and the official statistical service. The SAO concluded that in 2014 and 2015 the operation of the information system of public finances was performed by the Ministry for National Economy and the Hungarian State Treasury in line with statutory provisions. However, the level of the internal regulation of operation failed to ensure accountable task performance. The transfer of data between the information system of public finances and the official statistical service, and the generation of statistical data was performed in compliance with statutory provisions: they supported the planning of the financial processes of public finances, the establishment of appropriations, the execution and auditing of the budget as well as the regular generation of data.**

The regular and credible operation of the information system of public finances and the official statistical service, as well as accurate and credible information, strengthen confidence both domestically and internationally, increase the transparency of the budget and contribute to 'good governance'. The State Audit Office of Hungary audited whether the information system of public finances and the establishment and operation of the official statistical service was in line with statutory requirements, and whether these ensured the regular generation of data, whereby they were able to contribute to the transparency of budgetary processes.

In respect of the information system of public finances, the SAO assessed the establishment of organisational and operational conditions at the Ministry for National Economy (NGM) and the Hungarian State Treasury (Treasury); the collection, verification, processing and recording of data culled from data supplies, with particular attention to data supplies related to annual reports that represent the basis of the final accounts. In respect of the statistical service, auditors audited the compliance with internal regulations pertaining to the establishment of statistical activity, data management, and the generation and transmission of statistical data, as well as the performance of data collections and data receptions. The audit covered the activities of the Hungarian Central Statistical Office (HCSO), the Prime Minister's Office, the Ministry of the Interior, the Ministry of Agriculture, the Research Institute of Agricultural Economics, the Ministry for National Economy (NGM) and the National Food Chain Safety Office (NÉBIH).

The SAO concluded that the establishment and operation of the information system of public finances ensured the regular generation of data. The data supplies supported the planning of the financial processes of public finances, the establishment of appropriations as well as the execution and auditing of the budget. In the case of the data supply related to the annual report that represents the basis of the 2014 final accounts, the task performed by the NGM and the Treasury, by way of the controls put in place, contributed to the regular operation of the information system of public finances, and ensured the consistency between the data in the report and the data in the bill. At the same time, the lack of detailed internal regulations on operating processes emerged as a risk-increasing factor in the reliable operation of the system. The internal regulations of the NGM and the Treasury failed to ensure the clear demarcation of the scopes of authority and liability, and did not contain the detailed description of the tasks to be performed either, which meant that they failed to guarantee the establishment of the conditions of compliant task performance for the organisational units involved in such task performance.

In the interest of ensuring the harmony with the statistical system, the NGM set up the databases that serve as a foundation for budgetary planning, put in place the required informational tools, continued to develop databases adapted to budgetary planning methods and operated the statistical database of public finances. By involving the National Statistical Council, the HCSO appropriately performed its tasks related to the professional supervision of the official statistical service. The establishment and operation of the official statistical service, and the performance of data collections and data receptions ensured the regular generation of data. Despite the internal regulatory deficiencies uncovered at the various bodies of the service, the independence of statistical activity and information provision was enforced during task performance.

The audit formulated a recommendation addressed to the Minister for National Economy, the President of the Treasury, the President of NÉBIH and the President of the HCSO, in respect of which the above persons must prepare an action plan within 30 days of the receipt of the SAO report.

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*The State Audit Office of Hungary is the supreme financial and economic audit institution of the National Assembly, an independent fundamental institution of the democratic institutional system. Its mission is to promote the transparency of public finances through value creating audits, performed on a solid professional basis, thus contributing to 'good governance'. With its recommendations, the SAO facilitates the regular, economical, efficient and effective utilisation and use of public funds.*