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THE AUDIT OF FIDESZ – MAGYAR POLGÁRI SZÖVETSÉG

Summary for the Press on the audit of the lawfulness of the 2014–2015 financial management of the Fidesz – Magyar Polgári Szövetség receiving budget support (17117)

Based on statutory authorisation, the State Audit Office of Hungary audits the financial management of political parties funded regularly from the central budget every two years. During the audit of the 2014–2015 financial management of the Fidesz – Magyar Polgári Szövetség (Fidesz – Hungarian Civic Union), the SAO concluded that the party established the regulatory environment of its financial management in accordance with the legal regulations, it complied with the applicable statutory requirements and internal regulations in its bookkeeping and financial management. It prepared and published the financial statements for the years 2014–2015, and thus ensured the transparency of its financial management and financial standing, as well as the transparency of the use of public funds.

For the clarity of political life, it is particularly justified to audit the financial management of political parties. As required by the law, the State Audit Office of Hungary audits the financial management of political parties receiving budget support every two years. Therefore, the SAO plays a prominent role in and is responsible for the enforcement of societal control over political parties.

Fidesz – Magyar Polgári Szövetség (Fidesz), in line with the statutory requirements, received budget support in the amount of nearly HUF 1 billion 548 million in 2014, and HUF 876 million in 2015. During the audit of the 2014–2015 financial management of the party, the SAO assessed whether the financial statements disclosed were in compliance with statutory requirements, and whether the relevant legal and internal requirements in bookkeeping and financial management were adhered to, and whether the party used legitimate and eligible resources for its operation.

The SAO found that the establishment of the accounting framework and the internal regulations relating to the financial management of Fidesz complied with the legal requirements, and this supported the transparent and verifiable management of public funds. The bookkeeping and the system of registries of the party complied with the requirements of the laws and the internal regulations, and it operated its controlling system in accordance with the regulations.

The financial statements of Fidesz complied with the statutory requirements. It published the financial statements for 2014 and 2015 in the Hivatalos Értesítő (Official Journal), which is an appendix to the Magyar Közlöny (Hungarian Official Gazette), as well as on its website by the deadline, in compliance with the legal requirements, thus ensuring the transparency of its financial management.

Fidesz used and accounted for the sources for its operations, including the subsidies from the central budget and other donations, in conformity with the rules; it did not accept in-kind asset contributions. It complied with the requirements of the laws and the internal regulations when paying the expenditures in relation to its financial management activities, during its operations it used the assets in compliance with the legal regulations. The SAO did not make any recommendations based in its report.