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FOLLOW-UP AUDIT OF UNIVERSITIES: NATIONAL UNIVERSITY OF PUBLIC SERVICE

Summary for the press – Follow-up audit of the audit reports on the regularity of the financial management and operation of public higher education institutions – National University of Public Service (18002)

The State Audit Office of Hungary performed the follow-up audit of the National University of Public Service and stated that the majority of the tasks specified in the action plan had been implemented. With the implemented measures, the University promoted the accountable and auditable use of public funds.

In 2014 and 2015, the SAO carried out comprehensive audits at all 28 state-owned and two church-maintained higher education institutions. In the course of the audits, the SAO revealed grave financial management irregularities, and through its recommendations contributed to the renewal of the acts relevant to the operation of the sector, helped strengthen the requirements relevant to the financial and asset management of these institutions, and contributed to the transformation of financial management. The follow-up audits evaluate the implementation of the action plans drawn up on the basis of the SAO's findings, and at the same time they give feedback on the utilisation of the SAO's audit reports.

In April 2015, the SAO published its report on the audit of the regularity of the financial management and operation of the National University of Public Service for the period 2012-2013. The aim of the recently completed follow-up audit was to assess whether the audited institution implemented the tasks determined in the action plan prepared in line with the recommendations of the SAO. The follow-up audit covered the period between April 2nd, 2015 and June 16th, 2017.

Implementation of the tasks set out in the action plan of the National University of Public Service (no. of tasks)

University	Number of tasks set out in action plan	Of these, according to findings of the follow-up audit:		
		Implemented		Partly implemented
		by the deadline	past the deadline	
National University of Public Service	5	1	2	2

A task is considered to be implemented by the deadline if it is implemented by the deadline and with the content set out in the action plan and if the implementation is documented. A task is considered to be implemented past the deadline if it is completed as stated in the action plan, but after the due date. A task is considered to be partly implemented if it is not fully implemented as stipulated in the action plan.

Of the five tasks stipulated in the action plan, the National University of Public Service implemented one task by the deadline, two tasks past the deadline, and performed two tasks only in part.

Within the framework of the supervision of the control environment, the internal statutes have been modified and established. For the proper development of the control activity, the rector reviewed and modified the statutes containing the rules of procedure for the exercise of financial management powers. The property management plan for 2015-2020 was prepared and presented to the senate and the proprietor body. By way of issuing instructions, the University ensured the development of leasing and transparency rules, as well as the examination of circumstances related to employment responsibility.

However, the University failed to complete the audit trail of the University, check the register of duties related to the scope of action and review forms.

The SAO issues a warning letter to the rector of the University to take action to eliminate the deficiencies uncovered in the interest of regular task performance.