



ÁLLAMI
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THE AUDIT OF GRÓF TISZA ISTVÁN KÓRHÁZ

Summary for the press on the financial and asset management audit of specific institutions of the central subsystem – Gróf Tisza István Kórház (18242)

The State Audit Office of Hungary has completed the audit of the regularity of the financial and property management of Gróf Tisza István Kórház in respect to years 2014 to 2016. The SAO concluded that the exercise of rights of the middle management bodies over the hospital was not compliant with regulations. The SAO concluded that the establishment and operation of the internal control system was not regular and therefore the transparent and accountable use of public funds was not ensured. The financial and asset management was not regular. The integrity control system to provide protection against corruption threats was established, however, its operation was not appropriate.

The State Audit Office of Hungary regularly audits the financial and asset management of central budgetary institutions playing an extremely important role in public spending, including hospitals. Healthcare costs are continuously in the center of public interest. A major part of the central budget is spent on healthcare, and most of the support is received by the hospitals.

The task of Gróf Tisza István Kórház operating in Berettyóújfalu (Hajdú-Bihar county) is to provide outpatients and inpatients with diagnostic and therapeutic care, rehabilitation and monitoring through its specialists, in Berettyóújfalu and its agglomeration. Between 2014 and 2016, the average number of hospital beds was approximately 670. The assets of the hospital was HUF 5,456.7 million on December 31st, 2016, its total revenue amounted to HUF 4,651.3 million, its total expenditure was HUF 4,587.4 million.

The SAO concluded that the governing body power over Gróf Tisza István Kórház was exercised lawfully by the Ministry of Human Capacities. The Institution of Pharmaceutical and Healthcare Quality and Organizational Development (Gyógyszerészeti és Egészségügyi Minőség- és Szervezetfejlesztési Intézet) and its legal successor, National Healthcare Services Center (Állami Egészségügyi Ellátó Központ) as middle management organizations did not exercise its management and supervisory rights in a regular way in 2014 and 2015, since it did not approve the organizational and operational statutes of the hospital.

The SAO concluded that the establishment and operation of the internal control system was not regular and therefore the transparent and accountable use of public funds was not ensured. The establishment of the control environment was not regular in 2014 and 2015. The risk management system and the information and communication processes were developed and operated. The performance of control activities was not regular. The ad-hoc and permanent monitoring system was operated, and an internal audit operating independently from operative activities was established.

The company's financial management was not regular. During collection and settlement of revenues, as well as the utilization of expenditure appropriations the exercising of cash management competencies did not comply with legal requirements.

However, due to the deficiencies of the property management contract, the property management was not in compliance with legal requirements.

The integrity control system to provide protection against corruption threats was established, however, integrity controls which were not obligatory were operated only to a minor extent.

Based on the findings, the State Audit Office of Hungary made one recommendation to the Minister of Human Capacities and further 11 recommendations to the Director General of Gróf Tisza István Kórház, for which they have to prepare a plan of action within 30 days.

The State Audit Office of Hungary, as the supreme financial and economic audit institution of the Hungarian National Assembly, is an independent fundamental institution of the democratic system of institutions. 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'. Through its recommendations, the SAO promotes the regular, economical, efficient and effective use and utilisation of public funds.