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## THE AUDIT OF ALBERT SCHWEITZER KÓRHÁZ

Summary for the press on the financial and property management audit of specific institutions of the central subsystem – Albert Schweitzer Kórház – Rendelőintézet (18248)

**The State Audit Office of Hungary has completed the audit of the regularity of the financial and property management of Albert Schweitzer Kórház-Rendelőintézet (Hatvan) in respect to years 2014 to 2016. The SAO concluded that the establishment and operation of the internal control system of the hospital was not regular and therefore the transparent and accountable use of public funds was not ensured. The financial and property management of the hospital was not regular. The integrity control system to provide protection against corruption threats was not established in proportion to the risks, the integrity approach did not prevail.**

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 public task of Albert Schweitzer Kórház – Rendelőintézet operating in Hatvan, Heves county is to provide outpatients and inpatients with diagnostic and therapeutic care, rehabilitation and monitoring through its specialists. The average number of hospital beds was 295 in 2014, 301 in 2015 and 310 in 2016. The assets of the hospital was HUF 5,010.8 million on December 31st, 2016, its total revenue amounted to HUF 4,725.7 million, its total expenditure was HUF 4,702.7 million.

The State Audit Office of Hungary found that the Ministry of Human Capacities (Emberi Erőforrások Minisztériuma) and through its delegated power, the Institution of Pharmaceutical and Healthcare Quality and Organizational Development (Gyógyszerészeti és Egészségügyi Minőség- és Szervezetfejlesztési Intézet) and National Healthcare Services Center (Állami Egészségügyi Ellátó Központ) exercised their power as governing bodies over Albert Schweitzer Kórház-Rendelőintézet in a regular way.

The establishment and operation of the internal control system of the hospital was not regular and therefore the transparent and accountable use of public funds was not ensured. As part of the internal control system, no control environment was established in the hospital which would have allowed for ethical expectations be specified, known and accepted at all levels of the organization. The establishment of the control environment in 2014 was not regular. The risk management system was not operated, risks related to organisational goals were not assessed, no measures were taken to ensure the establishment of the integrated risk management system. The exercise of control activities, the operation of information and communication processes were not regular. Operation and management-related documents were not published, thus the transparency of the organisation was not ensured. The ad-hoc and permanent monitoring system was operated, and an internal audit operating independently from operative activities was established and operated.

The financial management was not regular. During the utilization of expenditure appropriations, the exercising of cash management competencies did not comply with legal requirements.

In the scope of property management, failure to arrange for the registration of the property management right in the real estate registry, the completion of accounting obligations in 2014 and 2016, as well as the collection of revenues in 2015 were not regular. The balance sheet items of the annual report were not supported in 2014-2016 by inventories despite legal requirements.

The integrity control system to provide protection against corruption threats was not established and operated in proportion to the risks.

The State Audit Office of Hungary made one recommendation to the Minister of Human Capacities and further 16 recommendations to the Director General of Albert Schweitzer Kórház, for which they have to prepare a plan of action within 30 days.

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*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.*