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AUDIT ON THE STATE-OWNED INSTITUTIONS OF HIGHER EDUCATION FROM THE ASPECT OF STUDENT UNIONS

Summary for the Press

on the audit on the state-owned institutions of higher education from the aspect of student unions
(18252)

The State Audit Office of Hungary has completed the audit of student unions of institutions of higher education for the period between 2013 and 2016. The SAO concluded that the student unions of state-owned institutions of higher education were not founded lawfully between 2013 and 2016, therefore the conditions of their exercising rights provided for by the National Higher Education Act did not prevail.

Pursuant to the conditions stipulated in Act CCIV of 2011 on National Higher Education, student unions operate under the control and as part of higher education institutions, and these student unions may express their opinions, make proposals, decide on the operation of a higher education institution and on issues relating to students, as defined in the law and the organisational and operational rules of the higher education institution. The conditions and financial assets for their operation and the performance of their tasks is ensured by the institutions of higher education, they are subsidized by the state and also have their own revenues. Their operation shall be audited by the institutions of higher education.

The State Audit Office of Hungary audited the financial management and operation of state-owned institutions of higher education several times. However, it was the first time that an audit was conducted on the 27 state-owned institutions of higher education from the aspect of student unions. In addition, the audit was justified by the fact that the operation of student unions affects a wide range of the next generation, uses a significant amount of public funds and also affects the day-to-day operation of state-owned higher education institutions.

Institutions included in the audit: Budapesti Corvinus Egyetem, Budapesti Gazdasági Egyetem, Budapesti Műszaki és Gazdaságtudományi Egyetem, Debreceni Egyetem, Dunaújvárosi Egyetem, Eötvös József Főiskola, Eötvös Lóránd Tudományegyetem, Eszterházy Károly Egyetem, Kaposvári Egyetem, Liszt Ferenc Zeneművészeti Egyetem, Magyar Képzőművészeti Egyetem, Magyar Táncművészeti Egyetem, Miskolci Egyetem, Moholy-Nagy Művészeti Egyetem, Nemzeti Közszolgálati Egyetem, Nyíregyházi Egyetem, Óbudai Egyetem, Pannon Egyetem, Pécsi Tudományegyetem, Soproni Egyetem, Semmelweis Egyetem, Pető András Főiskola, Széchenyi István Egyetem, Színház- és Filmművészeti Egyetem, Szent István Egyetem, Szegedi Tudományegyetem and Testnevelési Egyetem.

The SAO concluded that student unions were not founded regularly at state-funded institutions of higher education between 2013 and 2016, the operation, use of resources and financial management of student unions was not regular, the transparent and regular use of public funds was not ensured. The audit performed by the SAO revealed that state-funded institutions of higher education violated the Higher Education Act, as it is proven that at least 25% of full-time students did not participate in student union elections and student unions did not have approved statutes.

In its report, the SAO draws attention to the fact that, according to the Higher Education Act, the right to exercise the rights of student unions is subject to lawful foundation. These rights include the assets ensured for their operation, and decisions on the use of state subsidy and own revenues. The foundation of student unions as regards the audited period was not regular, so they did not have the right to use public assets and funds. The internal control system of institutions of higher education did not provide appropriate protection against the unjustified and unlawful use of public funds. Neither the lawful operation of student unions was audited, nor was it checked whether the student union could exercise its rights provided for in law. The institutions were instructed to eliminate irregularities by the State Audit Office of Hungary in writing.

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.