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## THE AUDIT OF THE SYSTEM OF CATERING FOR CHILDREN

Summary for the press - On the audit of the system of Catering for Children (19133)

**The State Audit Office of Hungary has concluded the audit of the system of Catering for Children concerning the period between 2014-2016. The SAO has concluded that local governments provided the statutory services related to child catering; however, they failed to comply with the basic rules for the organisation and operation of catering for children with regard to meals provided in educational institutions during school term and, in 2016, during school holidays. In 2016, the task performance concerning catering for children during school holidays was provided effectively. The audits of the Hungarian State Treasury on catering for children and the regularity of the planning and implementation of the audits by the district and county district offices performing public health-related functions were ensured in 2015-2016, and the planned audits were completed successfully.**

Catering for children is in the focal point of the society's interest, due partially to the vast number of concerned and the significant amount of public funds involved, and partially to the importance of health preservation by the provision of food and nutrition in an age-adjusted quantity and quality, suitable to the children.

The goal of the audit of the State Audit Office of Hungary was to determine whether catering for children was organised and operated appropriately by the local governments, whether the tasks related to catering for children were carried out appropriately and regularly, and whether catering was provided appropriately and effectively during the school holidays in 2016. Furthermore, the SAO assessed whether the execution of the audits by the state authorities auditing catering for children was regular and effective, and whether the goals to be achieved by catering for children were met according to those using this service.

The SAO was seeking answers to these questions by means of a so-called 'projection' method during the audit conducted at 69 municipality local governments selected by a representative sampling procedure and 20 district and county district offices performing public health-related functions and the Hungarian State Treasury. The audit of the task performance of the organisations auditing catering for children was independent from the audit of local governments. The SAO audited the regularity of the planning and execution of the official audits on catering for children at two district and 18 county district offices selected by a representative sampling procedure, and it audited the task performance relating to the accounting and the use of support for child catering at the Hungarian State Treasury.

The SAO found that the local governments ensured the child catering services set out in the law between 2014 and 2016; however, in the case of a significant percentage of the local governments the organisation of catering for children was not in accordance with the rules. The local government activity regarding the operation of catering for children was not appropriate in the period audited. The supervision of the operation of catering for children was not ensured appropriately, and the operation of the internal audit was characterised by unlawful deficiencies. The provision of catering for children during school holidays in 2016 was not in accordance with the law, as the organisation of access to the service and the documentation of the use of catering did not comply with the statutory provisions. In the case of local governments acting in accordance with the statutory provisions the organisation of child catering during the school holidays was effective. The town and village local governments did not act appropriately, as they did not assess the satisfaction of the users of catering for children concerning the standard and quality of catering within their own competence. During the period audited the city and village local governments did not act appropriately, as the internal audit of the local governments failed to audit the efficiency and effectiveness of task performance regarding catering for children.

The SAO also determined that the planning and execution of audits on catering for children by the Hungarian State Treasury was in accordance with the rules and effective in the period audited. The planning of the audits conducted by the district and county district offices, which also carry out the audit of catering for children, was in accordance with the rules in the period between 2015 and 2016, but it was not in 2014. The audit plans were implemented effectively.

With regards to the audit, the SAO commissioned a public opinion survey among the parents of children using the catering services. The responses show that the main goals to be achieved by catering for children were met: nourishment of nature and composition suiting the physiological needs of children was provided to them in a timely manner. The public opinion survey confirmed the result of the audit that the complaint management of city and village governments was appropriate; however, the local governments did not act appropriately, as they did not assess the satisfaction of the users of catering for children concerning the standard and quality of catering within their own competence.

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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 a 'well-managed state'. Through its recommendations, the SAO promotes the regular, economical, efficient and effective use and utilisation of public funds.*

With regard to the deficiencies detected by the audit, the SAO contacted the mayors and the notaries of the local governments concerned with a warning letter.