



ÁLLAMI
SZÁMVEVŐSZÉK

Further information, Public Relations:

Bálint Horváth, Head of Department
State Audit Office of Hungary, Department of Communication and
Institutional Relations
Phone: +36 1 484 9145 Mobile: +36 20 238 6939
E-mail: sajto@asz.hu Web: www.asz.hu ; www.aszHIRportal.hu
Media: [ÁSZ Youtube](https://www.youtube.com/ASZ) ; www.facebook.com/penzugyiszemle



AUDIT OF HETÉNYI GÉZA HOSPITAL AND CLINIC OF JÁSZ-NAGYKUN-SZOLNOK COUNTY

Summary for the Press – The audit of central budgetary institutions – Hetényi Géza Hospital and Clinic of Jász-Nagykun-Szolnok County (19180)

The State Audit Office of Hungary has completed the audit of Hetényi Géza Hospital and Clinic of Jász-Nagykun-Szolnok County for the period between 2015 and 2017. The SAO concluded that the establishment and operation of the internal control system, the financial and property management of the hospital were not regular, and, therefore, the transparent and accountable use of public funds, the responsible financial management of national assets were not ensured. Integrity-based operation and protection against corruption were not ensured.

The State Audit Office of Hungary regularly audits the financial and property management of institutions forming part of the central subsystem and playing a decisive role in the use of public funds, 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.

In the period between 2015 and 2017, Hetényi Géza Hospital and Clinic of Jász-Nagykun-Szolnok County, based in Szolnok, was a budgetary institution with a business organisation, having full powers over the appropriations. Its basic task was to provide outpatients and inpatients with diagnostic and specialised therapeutic care, rehabilitation and monitoring care. The management authority's competence over the hospital were exercised by the Ministry of Human Capacities (EMMI). Certain proprietor rights, management rights and intermediate management rights were exercised by the National Institute for Quality and Organisational Development in Healthcare and Medicines, then, from 1 March 2015 by its legal successor, the National Healthcare Services Center (ÁEEK). The hospital's accounting balance sheet property increased from HUF 12 billion and 709 million on 1 January 2015 by 30% to HUF 16 billion 469 million by 31 December 2017 as a result of the investments implemented in the period between 2015 and 2017.

The audit of the SAO covering the period between 2015 and 2017 concluded that Hetényi Géza Hospital and Clinic of Jász-Nagykun-Szolnok County established and operated the information and communication system as part of the internal control system in compliance with the regulations. However, the establishment of the control environment, the operation of the integrated risk management system, the exercise of control activities and the operation of the monitoring system were not regular. Therefore, the internal control system of the hospital did not ensure the regular financial management of public funds and national assets as well as the regular fulfillment of reporting and data provision obligations.

The financial management of the hospital was not regular due to the irregularities of the exercise of powers relating to financial management, the records of commitments and the establishment of budget residue. Therefore, the principle of accountability was breached during the financial management.

The property management was not regular. The implementation of investments and the utilisation of properties were not in compliance with the legislative provisions, the data of the inventory supporting the balance sheet items of the financial statement were not reliable. In terms of the management of national assets the principle of transparency set forth in the Fundamental Law did not prevail.

Due to the low deployment level of the integrity controls and the deficiency of risk analysis, the integrity approach did not prevail during the operation of the hospital.

The performance of management authority's task by the EMMI, and the performance of intermediate management tasks by the ÁEEK were regular.

Based on the audit findings, the SAO made one recommendation to the Director-General of the ÁEEK, and 18 recommendations to the Director-General of Hetényi Géza Hospital and Clinic of Jász-Nagykun-Szolnok County, in response to which those concerned must prepare an action plan 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 institutional system. Its mission is to promote the transparency of public funds 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.