



ÁLLAMI  
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## AUDIT OF THE NATIONAL HEALTH CARE SERVICES CENTER

Summary for the Press

on the audit of central budgetary institutions – National Health Care Services Center (19221)

**The State Audit Office of Hungary has completed the audit of the National Health Care Services Centre (ÁEEK) covering the period between 2015 and 2017. The SAO established that the ÁEEK did not ensure the transparent and accountable use of public funds and the preservation of the value of state property. The organisation was not protected against corruption risks.**

The institutions within the central subsystem, which play a decisive role in the use of public funds, may have a significant impact on the maintenance of the budget's balance due to their financial and property management activities and the weight of their task performance. They also have an impact on the quality of the financial management of state property and the implementation of governmental policies, and, with regard to their public task performance, on the citizens' quality of life and exercise of their rights and obligations.

The National Health Care Services Center (ÁEEK) has been a central budgetary institution since March 2015, governed by the minister for health, vested with intermediate management powers and national competence, operating as a central office and having an economic organisation. As public tasks, it carries out health development, analysis and evaluation, research, expert and professional support tasks, collects data and performs tasks relating to health information technology. The ÁEEK exercises certain proprietor rights over healthcare institutions maintained or owned by the State, national medical institutions and the Hungarian National Blood Transfusion Service, intermediate management rights over budgetary institutions falling under its competence, membership rights over business associations, and founder's rights and the ownership rights of the State over foundations. The legal predecessor of the ÁEEK was the National Institute for Quality and Organisational Development in Healthcare and Medicine (GYEMSZI). According to the annual financial statements of the ÁEEK, its total completed revenues of almost HUF 49.5 billion on 31 December 2015 increased to more than HUF 90.7 billion by the end of 2017, and its total completed expenditure of HUF 47.2 billion on 31 December 2015 decreased to nearly HUF 25.6 billion by 31 December 2017. The property of the institution grew from nearly HUF 46.9 million in 2015 to HUF 110.3 billion by 2017.

The audit of the SAO covering the period between 2015 and 2017 assessed the management authority's task performance relating to the National Health Care Services Center, the establishment and the operation of the internal control system of the ÁEEK, its financial and property management, and the deployment level of the integrity controls.

In its audit, the SAO concluded that the establishment and operation of the internal control system of the National Health Care Services Center failed to comply with the regulations. The establishment of the control environment in 2015-2016, the establishment and operation of the integrated risk management system, the exercise of control activities, the establishment and operation of information and communication processes as well as the operation of the internal audit were not regular.

The financial management of the ÁEEK was not regular in 2015-2016. During the utilisation of expenditure appropriations, the exercise of financial management powers did not comply with legal requirements during the period audited; therefore, accountability did not prevail in the financial management.

The property management of the ÁEEK did not comply with regulations in the period between 2015 and 2017. Despite the provisions of the legal requirements and internal regulations, the National Health Care Services Center failed to take an inventory listing the quantity and value of all of its assets and liabilities on the balance sheet date in an itemised and auditable manner, and it did not execute the individual classification of the assets and liabilities shown in the balance sheet at the end of the year.

The SAO revealed that the establishment of the controls supporting integrity, prescribed by the legal regulations, was not proportional to the risks.

Based on the audit findings, the SAO made a total of 12 recommendations to the Director-General of National Health Care Services Center, in response to which the person concerned must prepare an action plan 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 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.*