



---

ÁLLAMI  
SZÁMVEVŐSZÉK

**Annual Audit Plan  
of the State Audit Office of Hungary  
2025**

---

[www.asz.hu](http://www.asz.hu)



---

ÁLLAMI  
SZÁMVEVŐSZÉK

# Annual Audit Plan of the State Audit Office of Hungary 2025

---

KIG-1132-001/2024

Reference number: Y/10192

Approved by:

dr. László Windisch  
President

Budapest, 17 December 2024

**I. AUDITS TO BE CARRIED OUT ANNUALLY, BIENNIALLY BY LAW OR  
RELATING TO OTHER EVENTS, OPINIONS  
(Audit Topics No. 1-10)**

**Audit Topic No. 1**

**AUDIT OF THE FINAL ACCOUNTS ON THE EXECUTION OF THE CENTRAL BUDGET OF HUNGARY**

---

**Audit Topic No. 2**

**OPINION ON THE BILL ON THE CENTRAL BUDGET OF HUNGARY**

---

**Audit Topic No. 3**

**AUDIT OF THE FUNDS ALLOCATED FOR THE 2024 ELECTION OF REPRESENTATIVES OF LOCAL GOVERNMENTS AND MINORITY SELF-GOVERNMENTS, AS WELL AS MEMBERS OF THE EUROPEAN PARLIAMENT**

---

**Audit Topic No. 4**

**AUDIT OF THE EXERCISE OF PROPRIETARY RIGHTS OVER STATE ASSETS**

---

**Audit Topic No. 5**

**AUDIT OF THE LEGALITY OF THE 2023-2024 FINANCIAL MANAGEMENT OF POLITICAL PARTIES RECEIVING SUPPORT FROM THE CENTRAL BUDGET**

---

**Audit Topic No. 6**

**AUDIT OF THE LEGALITY OF THE 2023-2024 FINANCIAL MANAGEMENT OF POLITICAL PARTY FOUNDATIONS RECEIVING SUPPORT FROM THE CENTRAL BUDGET**

---

**Audit Topic No. 7**

**AUDIT OF NON-GOVERNMENTAL ORGANISATIONS ENGAGED IN ACTIVITIES CAPABLE OF INFLUENCING PUBLIC LIFE**

---

**Audit Topic No. 8**

**AUDIT OF THE DISTRIBUTION OF REVENUES DIVIDED BETWEEN THE MUNICIPALITY OF BUDAPEST AND DISTRICT-LEVEL GOVERNMENTS**

---

**Audit Topic No. 9**

**AUDIT OF OWNERSHIP RIGHTS EXERCISED OVER THE NATIONAL LAND FUND**

---

**Audit Topic No. 10**

**AUDIT OF CAMPAIGN FUNDS – AUDIT OF THE UTILISATION OF FUNDS ALLOCATED FOR THE MID-TERM PARLIAMENTARY ELECTION CAMPAIGN**

---

**II. TOPICS OF MANDATORY AUDIT ASSIGNMENTS BASED ON LEGISLATIVE AUTHORISATION (UNDEFINED FREQUENCY)  
(Audit Topics No. 11-35)**

**Audit Topic No. 11**

**THE TAXATION ACTIVITY OF THE NATIONAL TAX AND CUSTOMS ADMINISTRATION**

---

**Audit Topic No. 12**

**UTILISATION AND MANAGEMENT OF STATE-OWNED RESIDENTIAL REAL ESTATE ASSETS**

---

**Audit Topic No. 13**

**DEVELOPMENT OF IT RESOURCES**

---

**Audit Topic No. 14**

**PUBLIC PROCUREMENT PROCEDURES AT INDIVIDUAL AND SYSTEM LEVEL**

---

**Audit Topic No. 15**

**EFFECTIVENESS OF PROGRAMMES AND STRATEGIES SUPPORTING COMPETITIVENESS**

---

**Audit Topic No. 16**

**CERTAIN ASPECTS OF HOSPITAL FINANCIAL MANAGEMENT**

---

**Audit Topic No. 17**

**PROGRAMMES RELATED TO SOCIAL INCLUSION**

---

**Audit Topic No. 18**

**CERTAIN ASPECTS OF THE FINANCIAL MANAGEMENT OF HIGHER EDUCATION INSTITUTIONS**

---

**Audit Topic No. 19**

**CERTAIN ASPECTS OF VOCATIONAL TRAINING**

---

**Audit Topic No. 20**

**PUBLIC ROAD MANAGEMENT AND DEVELOPMENT**

---

**Audit Topic No. 21**

**CERTAIN ASPECTS OF MILITARY FINANCIAL MANAGEMENT**

---

**Audit Topic No. 22**

**STATE RESPONSIBILITIES RELATED TO THE PROTECTION OF NATURAL WATERS**

---

**Audit Topic No. 23**

**DEVELOPMENT AND MAINTENANCE OF WATERBORNE TRANSPORT**

---

**Audit Topic No. 24**

**STATE CAPITAL PROGRAMMES**

---

**Audit Topic No. 25**

**INTERNAL CONTROL AND INTEGRITY ISSUES**

---

**Audit Topic No. 26**

**SPORTS FINANCING AND FINANCIAL MANAGEMENT OF STATE SPORTS INFRASTRUCTURE**

---

**Audit Topic No. 27**

**STATE CONSTRUCTION AND REAL ESTATE INVESTMENTS**

---

**Audit Topic No. 28**

**CERTAIN ASPECTS OF FINANCING AND FINANCIAL MANAGEMENT OF PUBLIC  
TRANSPORTATION**

---

**Audit Topic No. 29**

**FINANCIAL MANAGEMENT OF THE ENERGY SECTOR**

---

**Audit Topic No. 30**

**FINANCIAL MANAGEMENT OF CULTURAL ASSETS**

---

**Audit Topic No. 31**

**TAKEOVER OF RESPONSIBILITIES BY BUDGETARY BODIES FROM HEALTHCARE NONPROFIT  
ECONOMIC ENTERPRISES OWNED BY LOCAL GOVERNMENTS**

---

**Audit Topic No. 32**

**FINANCIAL MANAGEMENT OF CENTRAL BUDGETARY BODIES**

---

**Audit Topic No. 33**

**FINANCIAL MANAGEMENT OF LOCAL GOVERNMENTS AND LOCAL GOVERNMENT BUDGETARY  
BODIES**

---

**Audit Topic No. 34**

**FINANCIAL MANAGEMENT OF ECONOMIC ENTERPRISES OWNED BY THE STATE AND LOCAL  
GOVERNMENTS**

---

**Audit Topic No. 35**

**ORGANISATIONS OUTSIDE PUBLIC FINANCES**

---



ÁLLAMI  
SZÁMVEVŐSZÉK

1052 Budapest, Apáczai Csere János u. 10. | 1364 Budapest 4., Pf. 54  
[www.asz.hu](http://www.asz.hu) | [szamvevoszek@asz.hu](mailto:szamvevoszek@asz.hu)  
telefon: +36 1 484 9100