



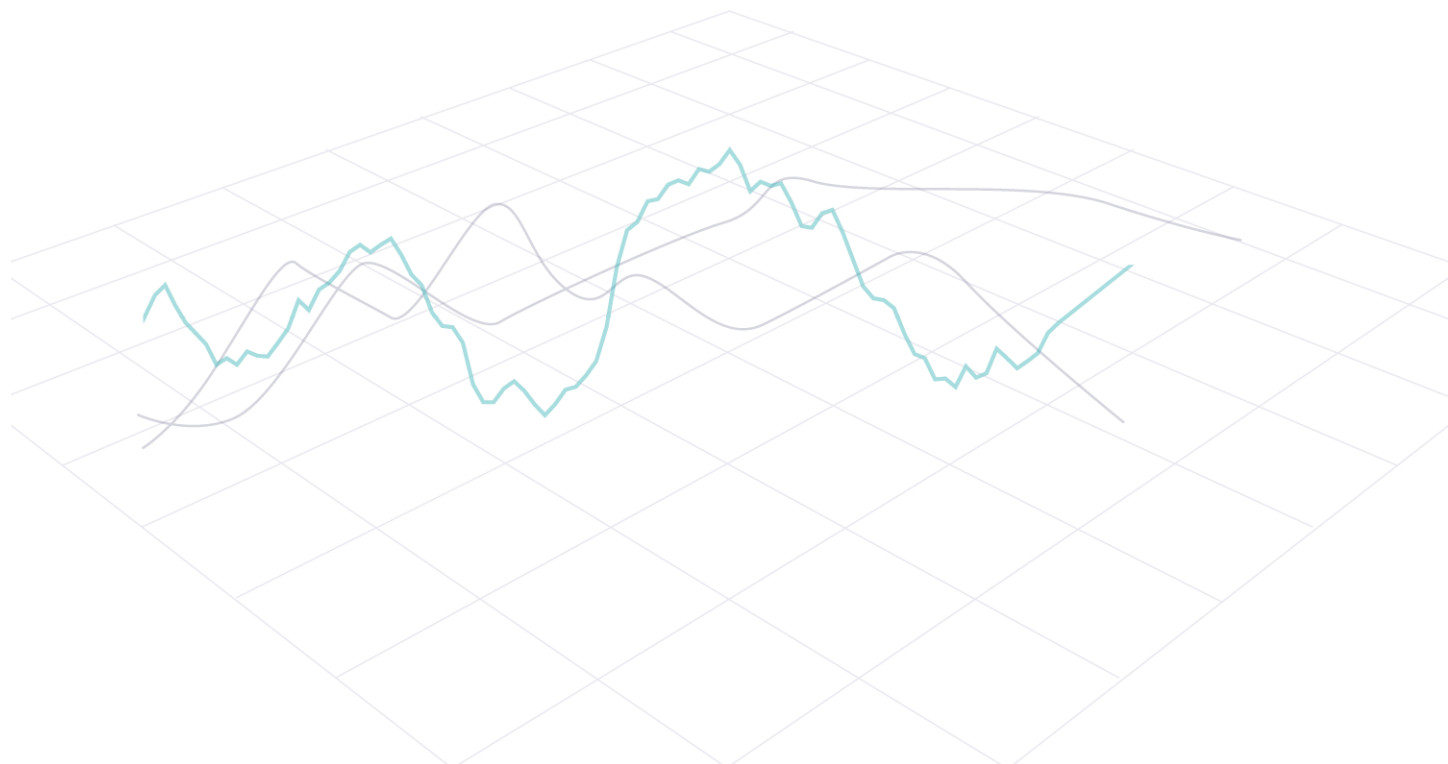
ÁLLAMI SZÁMVEVŐSZÉK

State Audit Office of Hungary

AUDIT PLANNING MEMORANDUM

second half of 2022

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PR-1018-001/2022

Approved by:



Dr. László Windisch
President



Budapest, September, 2022

Introduction

The State Audit Office of Hungary is the supreme financial and economic audit institution of the National Assembly. Based on a safeguard provision of Act LXVI of 2011 on the State Audit Office of Hungary (hereinafter: SAO Act) the SAO pursues its activity in accordance with six-monthly audit plans approved by its President. The SAO submits its audit planning memorandum to the National Assembly, and publishes it on its website. Within its responsibilities defined by the law, the SAO supports the work of the National Assembly, its committees and the audited entities with its conclusions and recommendations to ensure the well-managed proper functioning of the state. The provisions of the Fundamental Law and the SAO Act guarantee the transparency of the audit activity carried out by the SAO.

Pursuant to the provisions of the SAO Act the SAO has general competence to audit the responsible management of public funds as well as state and municipal assets. The SAO establishes the rules and methods of the audit procedures independently, while the frequency of the audits is defined by the law or, in the absence of a legal regulation, the President of the SAO.

The audit plan of the State Audit Office of Hungary for the first half of 2022 is structured according to

three parts:

- I. Mandatory audit assignments to be carried out at a frequency required by law, or audit assignments connected to other events,
- II. Other mandatory audit assignments to be carried out based on legislative authorisation, and
- III. Audit topics and locations selected on the basis of materiality, coverage and risk analysis.

LIST OF SUBJECTS

I. AUDITS TO BE CARRIED OUT ANNUALLY OR BIENNIALLY BY LAW OR RELATING TO OTHER EVENTS

1. *Final accounts of the 2021 Budget of Hungary - auditing the implementation of the Year 2021 Central Budget of Hungary* (compliance audit, ongoing task according to Audit Topic No. 1 of the Audit Plan for the first half of 2022)
2. *Audit of the legality of the 2020-2021 financial management of political parties receiving support from the Central Budget* (regularity audit, ongoing task according to Audit Topic No. 3 of the Audit Plan for the first half of 2022)
 - 2/1. *Audit of the legality of the 2020-2021 financial management of Fidesz-Magyar Polgári Szövetség (Fidesz - Hungarian Civic Alliance)* (ongoing task according to Audit Topic No. 3/1 of the Audit Plan for the first half of 2022)
 - 2/2. *Audit of the legality of the 2020-2021 financial management of Kereszténydemokrata Néppárt (Christian Democratic People's Party)* (ongoing task according to Audit Topic No. 3/2 of the Audit Plan for the first half of 2022)
 - 2/3. *Audit of the legality of the 2020-2021 financial management of Momentum Mozgalom (Momentum Movement)* (ongoing task according to Audit Topic No. 3/3 of the Audit Plan for the first half of 2022)
 - 2/4. *Audit of the legality of the 2020-2021 financial management of Magyar Kétfarkú Kutya Párt (Hungarian Two-Tailed Dog Party)* (ongoing task according to Audit Topic No. 3/4 of the Audit Plan for the first half of 2022)
3. *Audit of the activities related to the exercise of ownership rights over state assets* (regularity audit, ongoing task according to Audit Topic No. 4 of the Audit Plan for the first half of 2022)
4. *Audit of non-governmental organizations engaged in activities capable of influencing public life* (compliance audit, ongoing task according to Audit Topic No. 5 of the Audit Plan for the first half of 2022)
5. *Revision of the Municipal Decree on the Distribution of Revenues Divided between the Metropolitan Government and District-level Governments in 2022* (regularity audit)
6. *Audit of the legality of the 2020-2021 financial management of political party foundations receiving support from the Central Budget* (regularity audit, ongoing task according to Audit Topic No. 8 of the Audit Plan for the first half of 2022)
 - 6/1. *Audit of the legality of the 2020-2021 financial management of Szövetség a Polgári Magyarorszáért Alapítvány (Foundation for a Civic Hungary)* (ongoing task according to Audit Topic No. 8/1 of the Audit Plan for the first half of 2022)
 - 6/2. *Audit of the legality of the 2020-2021 financial management of Barankovics István Alapítvány (István Barankovics Foundation)* (ongoing task according to Audit Topic No. 8/2 of the Audit Plan for the first half of 2022)
 - 6/3. *Audit of the legality of the 2020-2021 financial management of 'Indítsuk be Magyarországot Alapítvány' (Let's Get Hungary Started Foundation)* (ongoing task according to Audit Topic No. 8/3 of the Audit Plan for the first half of 2022)
 - 6/4. *Audit of the legality of the 2020-2021 financial management of Savköpő Menyét Alapítvány (Acid Spitting Weasel Foundation)* (ongoing task according to Audit Topic No. 8/4 of the Audit Plan for the first half of 2022)

7. *7/1. Audit of Campaign Funds - Audit of the accounting of funds spent on the 2022 parliamentary election campaign at the Hungarian State Treasury and in case of individual candidates* (regularity audit)
7/2. Audit of Campaign Funds - Audit of the accounting of funds spent on the 2022 parliamentary election campaign by nominating organisations (regularity audit)
8. *Audit of the Médiaszolgáltatás-támogató és Vagyonkezelő Alap (MTVA, Media Services and Support Trust Fund)* (compliance audit)

II. MANDATORY AUDIT ASSIGNMENTS BASED ON LEGISLATIVE AUTHORIZATION (UNDEFINED FREQUENCY)

9. *Regularity audit of the operation of the Magyar Nemzeti Bank (National Bank of Hungary)* (regularity audit, ongoing task according to Audit Topic No. 9 of the Audit Plan for the first half of 2022)

III. OTHER AUDIT ASSIGNMENTS TO BE CARRIED OUT BASED ON LEGISLATIVE AUTHORIZATION

10. *Audit of the property management activity* (compliance and performance audit)
11. *Audit of the chapters of the national budget's central subsystem* (compliance audit)
12. *Audit of the prevalence of telework and working from home* (performance audit, ongoing task according to Audit Topic No. 10 of the Audit Plan for the first half of 2022)
13. *Audit of employment supervision* (compliance and performance audit, ongoing task according to Audit Topic No. 11 of the Audit Plan for the first half of 2022)
14. *Audit of prevention tasks of disaster management* (performance audit, ongoing task according to Audit Topic No. 12 of the Audit Plan for the first half of 2022)
15. *Audit of the protection of waters and the performance of water management tasks - Audit of water utility services* (compliance and performance audit, ongoing task according to Audit Topic No. 13 of the Audit Plan for the first half of 2022)
16. *Audit of public proprietors of institutions providing residential social care for the elderly* (performance audit, ongoing task according to Audit Topic No. 14 of the Audit Plan for the first half of 2022)
17. *Audit of the operation and financial management of regional development councils* (compliance and performance audit, ongoing task according to Audit Topic No. 18 of the Audit Plan for the first half of 2022)
18. *Audit of the controlling activities of organizations controlling electronic trade in Hungary* (compliance audit, ongoing task according to Audit Topic No. 20 of the Audit Plan for the first half of 2022)
19. *Audit of data and information published by the Hungarian State Treasury and its activities related to the management of reports* (compliance audit, ongoing task according to Audit Topic No. 22 of the Audit Plan for the first half of 2022)
20. *Audit of the system of data collection and data processing* (compliance and performance audit, ongoing task according to Audit Topic No. 23 of the Audit Plan for the first half of 2022)

21. *Audit of the effectiveness of the utilisation of funds provided for research, development and innovation* (ongoing task according to Audit Topic No. 25 of the Audit Plan for the first half of 2022)
22. *Audit of local government activities related to local business tax* (ongoing task according to Audit Topic No. 26 of the Audit Plan for the first half of 2022)
23. *Audit of the copyright system – Audit of the activities of the Hungarian Intellectual Property Office and the accountability and transparency of copyright organizations* (ongoing performance audit task according to Audit Topic No. 28 of the Audit Plan for the first half of 2022)
24. *Follow-up audit* (compliance audit, ongoing task according to Audit Topic No. 30/2 of the Audit Plan for the first half of 2022)
25. *Audit of users of public funds belonging to the central and local government subsystems of the general government (compliance and performance audit, ongoing task according to Audit Topic No. 32/3, 33/1, 33/2, 33/3, 34/1 of the Audit Plan for the first half of 2021)*
26. *Audit of the management and proprietary functions of budgetary bodies (compliance audit, ongoing task according to Audit Topic No. 36 of the Audit Plan for the first half of 2022)*
27. *Audit of non-public human service providers – Monitoring audit of the regulation of the utilisation of support other than the central budget received by non-public sector proprietors of institutions and service providers providing public education and social human services* (compliance audit, ongoing task according to Audit Topic No. 37/2 of the Audit Plan for the first half of 2022)
28. *Audit of nationally owned business organizations* (compliance and performance audit, ongoing task according to Audit Topic No. 38/3 of the Audit Plan for the first half of 2022)
29. *Monitoring-based audit of the integrity of business organizations in majority state or municipal ownership* (phase three, compliance audit, ongoing task according to Audit Topic 39/2 of the Audit Plan for the first half of 2022)
30. *Monitoring-based audit of organizations specified as other entities in the Accounting Act that are recipients of central budget support (regularity audit, ongoing task according to Audit Topic 41 of the Audit Plan for the first half of 2022)*
31. *Audit of measures taken to implement the National Water Strategy* (performance audit)
32. *Audit of the official activities of the National Tax and Customs Administration related to levies* (compliance audit)