



STATE AUDIT
OFFICE OF HUNGARY

Responsibilities of Supreme Audit Institutions arising from UN General Assembly Resolution A/66/209,

22 December 2011

Hungary

UN General Assembly Resolution A/66/209, 22 December 2011

On 22 December 2011, the UN General Assembly acknowledged the importance of SAIs'

- Independence
- Efficiency and Effectiveness
- Accountability and Transparency

This was the first occasion that the international community laid down principle at such a high global-strategic level.

1. Independence

- The SAO is subject only to the National Assembly and the laws.
- A majority vote of two-thirds of members of Parliament (MPs) is required for the adoption of the Act on the SAO and for the election of its President and Vice-President.
- The President and Vice-Presidents are elected for 12 years.
- The SAO decides independently on the number of its staff.

1. Independence

Extra guarantees:

- The budget of the SAO is determined by the institution itself, not the government.
- The budget of the SAO shall be drawn up in a way that it should not be less than the amount laid down in the central budget of the previous year.
- The salary of auditors does not depend on the salary of public servants, thus the government cannot influence it.

2. Efficiency and effectiveness

The mission of the State Audit Office of Hungary is to promote the transparent and sound management of public finances with its value creating audits performed on a solid professional basis, thus contributing to 'good governance'.

- New matrix organisation

• Aim:

- the organisation shall be able to continuously progress,
- challenges from the changing environment shall be met flexibly.

• <http://www.asz.hu/introduction/organisation/organisational-chart-2012.pdf>

2. Efficiency and effectiveness

- Audit and advisory functions
- Putting an end to „the era of audits without consequences”

3. Transparency and accountability

Requirements:

- ISSAI 20

Realisation/Utilisation:

- Act on SAO
- Organizational and Operational Regulations
- Audit Manual

EUROSAI Goal Team 1
Task group
„Independence” – Questionnaire

1. Organisational independence
2. Personal / administrative independence
3. Statutory independence
4. Financial independence
5. Questions in relation to EUROSAI Strategic plans

Deadline for submitting the completed questionnaire: 31 July 2013

Thank you for your attention

Contacts:

- <http://www.asz.hu/en/home>
- international@asz.hu