Innovative initiatives at the State Audit Office of Hungary

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Outline

How the new Act on SAO strengthened our independence
- New Fundamental Law (25 April 2011)
- Importance of the new Act on SAO

Innovative initiatives based on independence
- Broad mandate to set up the organisation → Structure is renewed
- Right to approve the audit plan → Selection is renewed (Risk analysis)
- Transparency → Utilisation, publicity, Newsportal
New organisational structure

Optimum organisational structure
Project orientation
Characteristics of the new structure:
- units for strategy, support and supervisory functions
- flexibility for auditors working on audits

Key roles during audits:
- supervisory managers – utilisation of reports
- audit managers – accuracy and factuality of audits
- auditors (continuously updated database)

Audit groups are based on:
- type of the task
- skills and competences of the available auditors
Risk analysis

Selection of topics, limited resources -> Risk analysis

Practical example

Example of municipalities

Large number of entities

Requirement of
• revealing major problems
• providing reliable coverage

Limited audit capacities available

Risk analysis

Selection of on-site audit targets
Utilisation of SAO’s work and publicity 1.

Providing authentic, reliable, objective and professional information
Importance of providing information
INTOSAI – ISSAI 12
Adaptation of ISSAI 12 at the SAO
Added value to society
Reports, methodologies are public
Deliver clear, understandable information, publish as soon as possible

Newsportal of SAO
Utilisation of SAO’s work and publicity 2.

Innovative initiative - newsportal of the SAO
Flexible – fast and up-to-date
Different from the official website

Newsportal in English, German and French (from 2014)
www.aszhirportal.hu
Thank you very much for your attention!

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